

# Teaching Exploration of Ideological and Political Education in Accounting Courses in Colleges and Universities—Taking the primary accounting course as an example

Guosong Tang, Mingrong Wen

School of Business Information, Yunnan Institute of Land and Resources, Kunming, 652501, Yunnan, China

**Keywords:** ideological and political education; accounting courses; post class competition card in the image

**Abstract:** There are a large number of students majoring in accounting in colleges and universities. The ideological and political education of accounting courses is particularly important to improve the comprehensive quality of students in an all-round way. Based on the research status, this paper analyzes the characteristics of ideological and political education in accounting courses. Taking the primary accounting practice course as an example, the ideological and political teaching design is carried out and the teaching practice is carried out. The results show that the professional teaching based on the main line of ' post course competition certificate ', the ideological and political education is naturally integrated into it, the comprehensive quality of students is improved in an all-round way, and the growth of students is better. It is an effective way to improve the teaching reform of accounting courses.

## 1. Introduction

How to better integrate the ideological and political education into the practical teaching of accounting courses. In teaching, drawing on the application experience of ideological and political education in teaching practice in other colleges and universities, combined with the characteristics of higher vocational colleges, this paper explores an effective implementation and integration path of ideological and political education in primary accounting courses, so as to form a stable method for the teaching of ideological and political education in accounting courses. Furthermore, the typical cases, typical experiences and typical practices formed can also provide effective practical teaching reform methods for other similar colleges and universities.

This study takes ' primary accounting practice ' as a specific case, and deeply discusses the ideological and political teaching and its integration path. Through the analysis of the current situation of ideological and political education in accounting courses, this paper summarizes the classical theoretical methods and the latest research results of scholars in the study of ideological and political education in accounting courses. Secondly, this paper summarizes the difficulties existing in the teaching of ideological and political education in the current accounting courses and the path of construction. Subsequently, the theoretical design of ideological and political education in the teaching of accounting courses was carried out, including the establishment of theoretical principles, specific curriculum design, and the combination of online and offline teaching models to implement pre-class, in-class and after-class teaching. Finally, combined with the " primary accounting practice " of accounting courses in higher vocational colleges, the application of the theoretical field, base field and service field of the course in specific teaching practice is discussed.

## 2. Research status

Curriculum ideological and political education is a hot topic in the current research on education and teaching reform. The integration of curriculum ideological and political education and specialty is an important way to implement the fundamental task of moral education. Most scholars have analyzed the connotation and essence of curriculum ideological and political education. Zhang Xu et al. believed that we should clarify the essential boundary of curriculum ideological and political

education and understand the dialectical unity of ideological and political curriculum and curriculum ideological and political education. Liu Jianjun pointed out that the development of curriculum ideological and political education needs to explain its connotation, necessity and possibility, characteristics and advantages. Some scholars have constructed the practical path of ideological and political education in colleges and universities. Zhu Qiang et al. believed that ideological and political education elements should be integrated into every link of teaching content and talent training.

## **2.1 Accounting ideological and political content**

The exploration of the specific content of ideological and political courses in accounting majors is a very important first step. Some scholars believe that the party's leading role should be highlighted in the curriculum ideological and political education of accounting majors. According to Zhou Zhumei's point of view: accounting education should focus on learning and implementing the party's principles and policies, integrity-based, adhere to the Chinese road, and expand international vision and other aspects of specific teaching practice. The implementation of these concepts will bring positive changes and upgrades to the curriculum ideological and political education of accounting majors. In this process, it is emphasized that the leadership of the party is the fundamental guarantee, and it is necessary to strengthen the shaping of political quality and lead the development of accounting professionalism. Some scholars have pointed out that the curriculum ideological and political education of accounting majors needs to strengthen the study and education of party history. Zhong Huaigong et al. believed that the cultivation of accounting talents should emphasize the importance of party history learning and education, so as to enhance the ability of accounting talents to use the party's innovative theory to solve practical problems. Shuai Jianying believes that under the leadership of the Communist Party of China, China's accounting reform experience has embarked on a socialist accounting reform path with Chinese characteristics and active integration into the international community, demonstrating 'Chinese wisdom'. Chen Yugui pointed out that the inclusion of party history education in the curriculum is the basic requirement for maintaining the correct political direction of student education, and is a realistic need to improve the quality of student training.

## **2.2 The teaching practice of curriculum ideological and political education in specific accounting courses**

In the teaching of "cost management accounting," Zhao Yiqing et al. comprehensively designed the setting of teaching ideological and political goals, the refinement of knowledge system and curriculum ideological and political elements, the scenario introduction of curriculum ideological and political, case introduction and speculative stimulation. Its comprehensive design covers all aspects of curriculum teaching, aiming at comprehensively improving students' learning effect and ideological and political level. Zhou Xiaohui et al. (2023) pointed out in the study that in order to integrate ideological and political education into accounting courses in colleges and universities, it is necessary to take root in professional knowledge and scientifically set up the teaching process. The teaching team of "government and non-profit organization accounting" in Beijing Institute of Materials Science and Technology is guided by the value of cultivating students' sense of professional mission. It is committed to designing the ideological and political content of the course, emphasizing the cultivation of students' moral quality and professional ability. This initiative helps students not only acquire knowledge and skills, but also be able to play a full role in the professional field, and focus on social responsibility to achieve comprehensive development.

## **2.3 Curriculum ideological and political practice path**

How to construct, implement and reform the curriculum ideological and political education of accounting majors. In the continuous theoretical research, practical exploration and reflection and improvement, the concrete practice of improving the ideological and political practice path of accounting courses is the top priority for accounting majors to carry out curriculum ideological and political education. Zhao Yiqing et al. (2022) conducted a comprehensive design and specific

construction from four aspects : setting goals, design schemes, optimization methods and reform models. Zhao Yuheng (2022) provides seven specific paths, such as mixed teaching, module summary class, vision development, public number, financial report live broadcast class, classroom competition and diversified assessment. Zhang Jun (2022) and others believe that the combination of ideological and political education and professional content, and the organic integration of curriculum ideological and political elements from three aspects of professional ethics, patriotism and professional service to the country is a specific path. Luo Linghua et al. (2022) explored the practical path from reshaping content, interactive classrooms, and exploring the quality of evaluation. Peng Xiaozhi (2022) believes that the construction can be carried out from the aspects of optimizing the content of teaching materials, integrating the ideological and political content of the curriculum into the formulation of the syllabus, building a method system, and building a practical platform. There are only a few studies on the path of implementing the ideological and political construction of accounting courses in higher vocational colleges, or from the perspective of curriculum specialty : Tang Kai (2020) believes that it can be practiced from the aspects of teacher-student communication, joint excavation of ideological and political elements, strengthening teamwork, improving teachers ' political literacy ability, compiling relevant teaching materials, and diversified teaching.

In summary, most of the existing research focuses on the exploration of the ideological and political content of accounting courses, and integrates ideological and political education and accounting courses from the overall or macro level, that is, from the accounting profession and accounting discipline level. The specific design lacks in-depth exploration of the integration, design and practice of specific accounting courses. In addition, there are few studies on the organic and appropriate integration of accounting courses and ideological and political education in higher vocational colleges. Therefore, this paper takes the core professional course of accounting in higher vocational colleges " primary accounting practice " as an example, integrates ideological and political education with the " primary accounting practice " course, designs the overall integration system, combines the practical difficulties in the past teaching, carries out the construction of the practice path, carries out the specific implementation verification, finds the advantages and disadvantages, and provides experience for the next round of better ideological and political and professional combination teaching.

### **3. The characteristics of ideological and political education in accounting courses**

The advantages of the accounting curriculum system are the integration of important ideological and political elements such as honesty and trustworthiness and craftsman spirit. These ideological and political elements are perfectly integrated with professional courses, so that students can deeply understand the ideological and political concepts in the process of learning professional courses. From the most basic ' basic accounting ', to the advanced ' economic law ', ' audit ', and then to the advanced ' financial management ', the concept of ideological and political education has been progressively developed, laying a solid foundation for the overall growth of students (Table 1).

Table 1 Summary of Ideological and political integration of accounting professional courses

Accounting course	The Theme, Principle and Methodology of Teaching Ideological and Political Theory	Integration of Typical Ideological and Political Theories	Value embodiment
Basic Accountancy	Topic: Connectivity	The principle of debit and credit bookkeeping method is: "If there is a loan, there must be a loan, and the loan must be equal", which reflects that things are generally related, not isolated.	Unity of knowledge and practice, theory with practice
	Principle: Things are universally related. The world is a universal organic whole, and nothing exists in isolation.		
	Methodology: We are required to grasp things from their inherent connections, avoid being subjective and arbitrary, and oppose viewing problems from an isolated point of view.		
economic law	Theme: Consciousness Initiative	Personal income tax and enterprise income tax should be calculated, reported and paid honestly and in good faith, and should not be evaded.	Thinking in accordance with the law, the whole people abide by the law
	Principle: Consciousness has a dynamic effect on the objective world. Correct consciousness guides people to take correct actions and promotes the development of objective things. Wrong consciousness guides people to take wrong actions, makes people fail in practice and hinders the development of objective things.		
	Methodology: We should give full play to people's subjective initiative and grasp the regularity of things' development to better understand, analyze and solve problems.		
audit	Theme: Essence Theory	Audit working papers are the process of looking at the essence of financial accounting through phenomena.	The spirit of a craftsman lies in his diligence and perseverance.
	Principle: Essence is the basic feature of things and is a stable thing existing inside the phenomenon. Phenomena are external manifestations of nature.		
	Methodology: Learn to grasp the essence through phenomena.		

The professional knowledge of accounting courses and ideological and political education are mutually integrated and serve each other. Based on professional knowledge, it is concluded that ideological and political concepts will be deeply imprinted in students' minds. Taking 'primary accounting practice' as an example, the knowledge points involved in the specific knowledge modules in the two major sections of accounting basic knowledge and enterprise financial accounting knowledge can excavate rich ideological and political elements and make reasonable distribution. The details are as shown in Table 2:

Table 2 Ideological and political elements of primary accounting practice course

Knowledge module	Ideological and political elements	Integration of Typical Ideological and Political Theories	Value embodiment
assets	The world is material, material is moving, and the whole world is the eternal moving material world.	The management of accounts receivable, allowance for bad debts and allowance for inventory depreciation require us to respect the objective laws and act according to the laws while thinking about problems and doing things. We should also give full play to the subjective initiative and organically combine respecting the objective laws with giving full play to the subjective initiative.	Production Activities
be in debt	The development of things is the result of internal and external factors acting together.	If an enterprise wants to develop, an appropriate amount of debt will put pressure on the enterprise and at the same time bring better incentives. When we observe things and analyze problems, we should see both internal and external causes and adhere to the viewpoint of combining internal and external causes.	Contract spirit
Owner's equity	Knowledge is counterproductive to practice.	Owner's equity comprises share capital (paid-in capital), capital reserve, capital reserve, surplus reserve and undistributed profits. Understanding the content of owner's equity can play a better practical role in the sustainable development of enterprises. Keep pace with the times, blaze new trails, recognize and	enterprising spirit

#### 4. The teaching design of ideological and political education in the primary accounting course

##### 4.1 Overall design ideas

On the basis of professional knowledge, we should excavate the elements of ideological and political education, let ideological and political education run through the whole teaching process, and at the same time, ideological and political education should be integrated into the main line of 'post', 'class', 'competition' and 'certificate', that is, 'post' corresponds to the accounting, auditing and taxation positions of enterprises and institutions, bookkeeping companies, accounting firms, tax firms, consulting firms and so on. "Lesson" corresponds to "primary accounting practice"; the 'competition' corresponds to the accounting skills competition and the 'certificate' corresponds to the junior accountant certificate. Let the course knowledge be guided by posts, competitions and certificates, and integrate with each other. We should run ideological and political education through the process of talent training, comprehensively promote the ideological and political construction of college courses, and give full play to the educational role of the "primary accounting practice" course. Let students learn and grow in an all-round way.

## **4.2 Design principles**

Professional principle. Adhere to professional teaching, integrate ideological and political elements, and do not dominate. According to the relevant introduction of the " Introduction to Vocational Education Specialty (Revised in 2022) " of the Ministry of Education, it is necessary to cultivate comprehensive professional and high-quality accounting talents. In order to achieve the goal, it is necessary to integrate ideological and political education into the teaching of professional knowledge, and to deeply explore and refine the ideological and political elements of accounting majors. Professional knowledge and ideological and political education are integrated with each other to achieve the fundamental task of moral education.

Less and fine principle. Accounting courses are rich in ideological and political resources, such as honesty and trustworthiness, craftsman spirit, etc. If all ideological and political elements are integrated into teaching in class, students will feel unable to grasp the key points. It is necessary to dig deep into the ideological and political elements, summarize, summarize and rationally allocate the same ideological and political elements of different knowledge modules, so as to avoid repeated occurrence and high frequency. There can be not many elements of ideological and political education, but each must be fine.

## **4.3 Specific design**

Set up four carriers and four ways of ideological and political platform, and carry out the teaching of integrating traditional accounting culture, Ge Kui township support project, national advanced accounting workers and accounting firms. Through the integration of ideological and political elements such as honesty and trustworthiness, mission responsibility, strict standards, and sustainable development in four ways : thematic embedding, case inspiration, invisible infiltration, and physical practice, the aim is to train students to become financial and accounting craftsmen in the new era of inheritance and innovation. Through the teaching mode of " two integration and three domains " created by school and enterprise, the primary accounting practice course is divided into accounting basic knowledge and enterprise financial accounting knowledge, and the three fields of " reality, " "base" and " service " are created to promote the spiral growth of students ' professional ethics and professional skills. Based on the field theory, with the demonstration base of the integration of production and education of Xindao Science and Technology Co., Ltd.as the link, it realizes the integration of various tasks into the brain, typical on-site entry, and service to the countryside. Through school-enterprise co-creation of teaching methods, co-research of new accounting techniques, co-construction of platform resources, and sharing of talent training results, practice is combined with enterprise production, curriculum assessment and skill certification.

## **5. The teaching practice of ideological and political education in the primary accounting course**

### **5.1 Practice plan**

The design of ideological and political teaching has laid a solid foundation for the practice of ideological and political teaching and provided guidance for practice. Practice in turn tests the concept of design. Curriculum ideological and political education should solve practical problems, cultivate students, master professional knowledge, and be reflected in teaching practice. The teaching plan is based on students, supplemented by teachers, and uses a variety of ways to build an ideological and political platform to cultivate students ' comprehensive ability.

### **5.2 Specific practice**

Taking the knowledge module of coping with employee compensation as an example, this paper uses the enterprise data of Yangji Xiaoguo Distillery in Gekui Township in 2023 as a case to illustrate the implementation process of curriculum ideology and politics of this course.

### 5.2.1 Knowledge module selection

The knowledge module of payable employee compensation includes concept, content and accounting treatment. Taking the rural revitalization key assistance county township enterprises as an example, while helping township enterprises to improve their accounting ability, they can also improve students' professional accounting skills, so as to apply their knowledge, take the initiative to practice, improve themselves, and integrate the "rigorous, serious and refined craftsman spirit" into the accounting process. Let students know the national conditions and current affairs and feel the superiority of the socialist system with Chinese characteristics.

### 5.2.2 Teaching process

(1) In the field of theory and practice, various tasks are explored before entering the brain class: before class, some students go to Gekui Township to conduct research, and use Xindao U8 financial software to collect financial data of small pot distillery enterprises in Gekui Township. At the same time, watch relevant courses on the Learning Link, complete self-study before class, and publish tasks: what are the contents of employee compensation to be paid and conduct online discussions. Students explore independently and find out the outstanding points of the problems. Teachers collect students' feedback questions: it is difficult to understand the staff education funds and short-term profit sharing plan, and adjust the teaching content in a targeted manner;

The task of case guidance in class: the teacher creates the situation and introduces the task with the craftsmen's deeds of the grass-roots accounting workers in township enterprises. Students clarify the case analysis in the real scene, identify the knowledge points of primary accounting practice, analyze the logic of enterprise accounting treatment, integrate the latest accounting concept, and understand the national strategy.

Explore new knowledge: Combining learning through micro-courses, sand table simulation, and understanding the nodes of problems in employee compensation accounting work, sort out solutions and optimize the preparation points of employee compensation plans, and the group representatives share learning experiences. The teacher summarizes the memory formula and solves the teaching focus.

Training skills: combined with accounting experts to explore the problems existing in the accounting treatment of employee compensation payable in Gekui township enterprises; by creating a real space, the instructor summarizes the processing skills of monetary employee welfare and non-monetary employee welfare issues, and breaks through the teaching difficulties; deepen the study of short-term compensation theory in combination with 'enterprise accounting standards'; use UFIDA U8 financial software to carry out the practical operation of employee compensation business. Divided into groups, using the mind map method to sort out the knowledge points, strengthen the teaching focus;

Evaluation results: students' self-evaluation and mutual evaluation, teachers' evaluation combined with pre-class test, enterprise accounting practice, learning document sharing and exchange, 'junior accountant' real question model examination and so on.

After-school practice: hierarchical push resources, financial consulting institutions, accounting firms, Gekui township enterprises, Gekui township finance office and so on to carry out basic leak detection, quality improvement and excellent training.

#### (2) Base field, real scene introduction

Preparation for work to guide accurate accounting. Identify payable employee compensation, determine countermeasures, and determine economic rationality, technical feasibility, legal compliance, and compensation plans. The failed group continued to practice as the promotion group, and the teacher gave targeted guidance.

Financial observation area to adapt to the real work. The students follow the enterprise tutor to carry out the selection of financial software and the operation of the business, and are familiar with the business process of dealing with the salary of the employees. The enterprise tutor and the teacher jointly guide to ensure that the students master the practical skills and strengthen the teaching focus.

The financial operation area experienced the actual accounting. Firstly, the training and learning of professional ethics in accordance with the law and the layout of financial operation areas are carried out to ensure that students deal with business in accordance with the 'enterprise accounting standards', and the recording and broadcasting system records the operation of students, so as to ensure that the operation is standardized, rigorous and serious, and strengthen the teaching focus.

School-enterprise teachers and students jointly evaluate the optimal plan. Enterprise tutors, teachers and students jointly carry out quality acceptance, and break through teaching difficulties through group brainstorming, group comments, and teacher summaries.

(3) Service field, service rural construction project moved to the classroom.

Through the integration of school and enterprise, through the real data of Xiaoguo Distillery in Gekui Township, the project information is comprehensively obtained, and the difficulties of teaching and service are broken through through the short-term salary calculation and payment of students under the guidance of teachers.

The service is sent to the township. Using UF U8 financial software, the service is sent to the township, and the service results are reviewed by teachers and enterprise tutors to select the optimal solution. Subsequently, through the summer post, stationed in Gekui Township for on-the-spot financial services, docking teaching focus.

The resumption project promotes improvement. The financial institute, enterprise tutors and teaching team of Gekui Township, Lvchun County, jointly reviewed the special discussion on how to make the service more comprehensive and effective, improve the level of students' skills and improve the quality of training. Students are grouped to explore how to hone the team spirit and craftsman spirit in the team, and feel the revitalization of the countryside as the people in the process of serving the township, the party's policies benefiting millions of families, and the socialist system with Chinese characteristics according to local conditions for the people's ideological and political promotion.

### **5.3 Summary of practice**

The main line of "post class competition certificate" makes students' learning objectives clear. The content of "four methods and four carriers" enables students to master knowledge and skills. The innovation of the teaching mode of "two integration and three domains" enables students to have a deep understanding of the course of "primary accounting practice." First of all, through the excavation, classification and rational distribution of the ideological and political elements of the curriculum knowledge, the teaching practice makes the ideological and political teaching "moisten things silently" into the professional knowledge learning, and achieves knowledge and ideological and political consciousness in the field of theory and practice. Secondly, in the base field to observe, hands-on practice, enterprise mentors to teach, the curriculum knowledge into skills, so that the skills to get started; finally, in the service field, we sent services to township enterprises, moved the actual projects to the classroom, solved the financial difficulties of township enterprises, and exercised our own accounting skills to help rural revitalization and achieve service.

## **6. Conclusion**

Taking the primary accounting practice course as an example, this paper designs and implements the teaching of ideological and political education in accounting courses. On the basis of mastering professional accounting knowledge and skills, the ideological and political consciousness is deeply imprinted in the heart. In the process of practice, students can internalize the concept of honesty and trustworthiness, enhance their self-confidence in accounting culture, feel the uniqueness of China's accounting road, feel the charm of rural revitalization strategy, feel the style of a big country, and contribute to the construction of Chinese-style modernization. Some aspects of the course need to be improved, and the student assessment system is still lacking. The designed assessment system is a multi-dimensional evaluation of theory, practice and growth. The theoretical and practical results are better quantified, and the growth results need to be further explored. Quantitative methods. There is still a gap between professional teachers' curriculum ideological and political teaching



ability and ideological and political teachers. They need to learn more from ideological and political teachers, and use Marxist philosophy to guide teaching practice, so as to better cultivate excellent accounting talents.

## **Acknowledgement**

Fund Project : Scientific Research Fund Project of Yunnan Provincial Department of Education (2024J1443)

## **References**

- [1] Apostolou, B., J. W. Dorminey, J. M. Hassell. 2020.Accounting Education Literature Review (2019) . Journal of Accounting Education, 51: 100670
- [2] Zhang Xu, Li Heliang.Clearing and reshaping : returning to the essential meaning of curriculum ideological and political education [J].Ideological education research, 2021, (05) : 116-121.
- [3] Liu Jianjun.Curriculum Ideological and Political Education : Connotation, Characteristics and Paths [J]. Educational Research, 2020,41 (09) : 28-33.
- [4] Zhu Qiang, Xie Liping, Zhu Yangsheng.Theoretical understanding and practical path of "curriculum ideological and political" in financial management [J].School party building and ideological education, 2019, (06) : 67-70.
- [5] Zhou Zhumei, Song Yan, Li Haiting.Leading the ideological and political teaching of accounting courses with the important speech of ' July 1 ' [J].Friends of Accounting, 2021, (21) : 158-161.
- [6] Yin Lv, Qi Zhendong, Zhang Jiaxin.Study the important speech of " July 1st " to improve the level of ideological and political construction of accounting courses [J].Friends of Accounting, 2021, (24) : 157-160.
- [7] Zhong Huaigong, Xue Lingyan.Inspiration of Party History Learning Education on Accounting Talents Training [J].Friends of Accounting, 2021, (17) : 159-160.
- [8] Shuai Jianying, Liu Yuwei. The evolution path of the centennial accounting reform of the Communist Party of China [J].Friends of Accounting, 2021, (18) : 159-161.
- [9] Chen Yugui.Some understandings of integrating party history education into postgraduate courses [J].Friends of Accounting, 2021, (16) : 161.
- [10] Zhao Yiqing, Xu Jiangbo, Qing Xiaoquan.Exploration and Practice of Ideological and Political Education in the Course of " Cost Management Accounting " in Colleges and Universities [J].Finance and Accounting, 2022, (23) : 14-17.
- [11] Zhang Jun, Wang Meiyang. ' Government and non-profit organization accounting ' course ideological and political teaching reform exploration [J].Finance and accounting, 2022, (23) : 21-23.
- [12] Basu, S. 2012. How Can Accounting Researchers Become More Innovative? Accounting Horizons, 26 (4) : 851 - 870
- [13] [http://www.moe.gov.cn/s78/A07/zcs\\_ztzt/2017\\_zt06/17zt06\\_bznr/bznr\\_zdzyxxztml/](http://www.moe.gov.cn/s78/A07/zcs_ztzt/2017_zt06/17zt06_bznr/bznr_zdzyxxztml/)