

Teaching Exploration of Ideological and Political Education in Accounting Courses in Higher Vocational Colleges: A Case Study of Primary Accounting Practice Course

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Abstract: This article aims to explore the effective integration path of ideological and political education into accounting-related courses in higher vocational colleges, with a particular focus on an in-depth analysis of the introductory accounting course. As the country continuously emphasizes the fundamental task of "cultivating virtue through education" in higher education, how to effectively integrate ideological and political education into the practical and professional discipline of accounting has become an important topic in the teaching reform of higher vocational colleges. The article first elaborates on the significance of integrating ideological and political education into accounting courses, and then, combined with the characteristics of introductory accounting courses, proposes strategies such as mining ideological and political elements through course content, innovating teaching methods to stimulate students' awareness of professional ethics, and constructing a diversified evaluation system to strengthen ideological and political guidance in practice. Through case analysis and practical exploration, this article aims to construct a set of ideological and political education models for accounting courses that are in line with the characteristics of higher vocational colleges, in order to promote the comprehensive improvement of students' professional skills and ideological and moral qualities.

1. Introduction

In the field of higher education, the country is increasingly emphasizing the fundamental task of "cultivating virtue through education," emphasizing that while imparting professional knowledge, it is necessary to focus on cultivating students' ideological and moral qualities. Accounting, as a highly practical and specialized discipline, makes it particularly urgent and important to integrate ideological and political education into its course teaching. This article aims to explore the effective integration path of ideological and political education in accounting courses in higher vocational colleges, taking the introductory accounting course as an example for in-depth analysis. Through methods such as literature review, case analysis, and practical exploration, this article strives to provide theoretical basis and practical guidance for the construction of an ideological and political education model for accounting courses that is in line with the characteristics of higher vocational colleges, promoting the comprehensive improvement of students' professional skills and ideological and moral qualities.

2. Literature Review and Theoretical Basis

(1) Current Research Status at Home and Abroad

Both domestically and internationally, significant progress has been made in the research on integrating ideological and political education into professional courses. In foreign countries, although the specific concept of "ideological and political education" may vary due to differences in educational systems and cultural backgrounds, many countries emphasize cultivating students' sense of social responsibility, professional ethics, and citizenship in higher education, which aligns with the core idea of ideological and political education. Researchers have explored various ways to achieve this goal, such as case teaching, social practice, interdisciplinary integration, and other

methods, combining values education with the imparting of professional knowledge. Domestically, with the in-depth implementation of the "cultivating virtue through education" educational philosophy, more and more scholars and educators have begun to pay attention to the integration of ideological and political education into professional courses. Accounting, as one of the widely applied and highly practical disciplines, has gradually increased research on integrating ideological and political education into its course teaching. Scholars have explored issues such as the excavation of ideological and political elements in accounting courses, the innovation of teaching methods, and the construction of evaluation systems from different perspectives, providing rich theoretical support and practical reference for this article's research^[1].

(2) Theoretical Basis of Ideological and Political Education

The theoretical basis of ideological and political education mainly stems from Marxism's theory of comprehensive human development, educational principles, and related disciplines such as ideological and political education. Marxism believes that the comprehensive development of human beings is the ultimate goal of education, which includes not only the development of intelligence and physical strength, but also the improvement of ideological and moral qualities. Integrating ideological and political education into accounting professional courses aims to promote the coordinated development of students in these two aspects. Educational principles emphasize the unity of knowledge transmission and value guidance in the educational process, which means that while imparting professional knowledge, attention must be paid to cultivating students' values and moral outlooks. The science of ideological and political education provides specific methods and strategies for ideological and political education, such as theoretical learning, practical training, cultural nurturing, and other approaches, to guide students to establish correct world views, life views, and values. These theoretical foundations provide solid support for this article to explore the effective integration path of ideological and political education in accounting courses in higher vocational colleges.

3. The Significance of Integrating Ideological and Political Education into Basic Accounting Courses

(1) The Need to Enhance Students' Comprehensive Qualities

In today's rapidly changing social environment, the demand for talents by enterprises is no longer limited to mastering professional skills alone, but pays more attention to students' comprehensive qualities. Comprehensive qualities include good professional ethics, teamwork spirit, innovative thinking, problem-solving abilities, and cross-cultural communication skills. Accounting, as the language of economic activities, requires practitioners to possess not only solid professional knowledge but also a high sense of responsibility and integrity. Therefore, integrating ideological and political education into accounting courses in higher vocational colleges aims to guide students to establish correct world views, life views, and values through systematic ideological and political education, cultivate their sense of social responsibility, legal awareness, and professional ethics, thereby comprehensively enhancing their comprehensive qualities and enabling them to better adapt to the needs and challenges of the future workplace^[2].

(2) The Necessity of Strengthening Accounting Professional Ethics Education

Accounting professional ethics are the behavioral norms and moral standards that accountants should follow when engaging in accounting work, and they are an important guarantee for the healthy development of the accounting industry. However, frequent accounting fraud and financial fraud incidents in recent years have severely damaged the credibility and image of the accounting industry, highlighting the urgency of strengthening accounting professional ethics education. Strengthening ideological and political education in accounting courses in higher vocational colleges is to incorporate professional ethics education into the entire teaching process, allowing students to deeply understand the importance of accounting professional ethics through various methods such as case analysis, role-playing, and simulated practical training. It aims to cultivate students' self-awareness in upholding ethical principles such as integrity, objectivity, fairness, and confidentiality, laying a solid moral foundation for their future careers.

(3) The Trend of Promoting the Reform of Accounting Professional Courses

With the updating of educational concepts and technological advancements, the reform of accounting professional courses has become an irreversible trend. Traditional accounting teaching often focuses on the imparting of theoretical knowledge and skill training, neglecting the cultivation of students' ideological and moral qualities. However, under the current social context, this teaching model has been difficult to meet the needs of industry development. Therefore, integrating ideological and political education into the reform of accounting courses has become an important direction for promoting teaching reform. Through integrating course content, innovating teaching methods, optimizing evaluation systems, and other measures, the organic combination of professional knowledge imparting and ideological and moral education can not only enhance students' interest and enthusiasm in learning, but also cultivate their innovative spirit and practical abilities, providing strong talent support for the sustainable development of the accounting industry^[3].

4. Current Analysis of Ideological and Political Education in Primary Accounting Practice Course

(1) Current Content and Characteristics of Primary Accounting Practice Course

As an introductory course for accounting majors, introductory accounting courses cover extensive and fundamental content, mainly including accounting principles, financial accounting, cost accounting, and other related knowledge. These contents aim to build a solid accounting theoretical framework for students and lay a foundation for their subsequent specialized course studies. The characteristics of introductory accounting courses lie in their strong practicality, with a close integration of theoretical knowledge and practical applications. The courses not only include a large number of technical contents such as accounting entries and financial statement preparation, but also require students to apply their knowledge to solve practical problems. Additionally, introductory accounting courses also focus on cultivating students' logical thinking and analytical abilities, helping them understand the economic activities and financial status of enterprises through the interpretation and analysis of accounting information.

(2) Manifestation and Deficiencies of Ideological and Political Elements in Primary Accounting Practice Course

Although ideological and political elements are somewhat reflected in the current teaching of introductory accounting courses, they are still inadequate overall. On one hand, some teachers unconsciously integrate content related to professional ethics, laws, and regulations into their teaching, guiding students to establish correct professional and values views. Although these contents are scattered, they have initially demonstrated the potential value of ideological and political elements in accounting courses. On the other hand, due to limitations in teaching objectives, curriculum design, and evaluation systems, the integration of ideological and political elements into introductory accounting courses often lacks systematicness and specificity, making it difficult to form an effective educational synergy. Additionally, the lack of awareness among some teachers and students regarding the importance of ideological and political education, as well as a lack of motivation to actively integrate ideological and political elements, are also significant reasons for the insufficient manifestation of these elements^[4].

(3) Cognition and Attitudes of Teachers and Students towards the Integration of Ideological and Political Education into Primary Accounting Practice Course

There are certain differences in the cognition and attitudes of teachers and students towards the integration of ideological and political education into introductory accounting courses. On one hand, most teachers believe that integrating ideological and political elements into accounting courses is necessary, as it helps cultivate students' professional ethics and social responsibility, enhancing their comprehensive qualities. However, in the specific implementation process, teachers also face many challenges, such as balancing the relationship between professional knowledge imparting and ideological and political education, and designing effective teaching activities to stimulate students' interest in learning. On the other hand, students' views on the integration of ideological and political

education into accounting courses are relatively complex. Some students believe that it helps them better understand and cope with challenges in the workplace, while others worry that it will increase their learning burden or affect their learning of accounting professional knowledge. Therefore, in promoting the integration of ideological and political education into introductory accounting courses, it is necessary to fully consider the differences in cognition and attitudes between teachers and students, and form a consensus through effective communication and guidance to jointly promote the in-depth development of teaching reform.

5. Strategies and Practices for Integrating Ideological and Political Education into Primary Accounting Practice Course

(1) Explore the ideological and political elements in the course content

Exploring ideological and political elements in Primary Accounting Practice Course is the foundation for effectively integrating ideological and political education. Firstly, teachers need to thoroughly study the textbooks and identify and extract the ideological and political elements embedded in the curriculum. These elements may include accounting professional ethics, legal awareness, and social responsibility concepts. By carefully sorting through the course content, teachers can find knowledge points or cases that align with the goals of ideological and political education, providing material for subsequent teaching activity design. Secondly, based on the extracted ideological and political elements, teachers should design a series of course cases and teaching activities that integrate these elements. These cases and activities should closely revolve around accounting professional knowledge while incorporating ideological and political elements such as professional ethics and integrity concepts, enabling students to receive ideological and moral nurturing and education while learning professional knowledge. For example, by analyzing cases of false information in corporate financial statements, students can be guided to consider the importance of accounting professional ethics; or through simulating corporate decision-making processes, students can experience the social responsibilities that accountants assume in enterprise development^[5].

(2) Innovating Teaching Methods to Stimulate Students' Awareness of Professional Ethics

To more effectively stimulate students' awareness of professional ethics, teachers need to continuously innovate teaching methods. Firstly, teaching methods such as case analysis and role-playing can be adopted. Case analysis allows students to confront real accounting professional scenarios, guiding them to deeply consider the connotation and importance of accounting professional ethics through analyzing and discussing moral dilemmas in cases. Role-playing enables students to play different roles in simulated professional environments, experiencing the practical requirements of accounting professional ethics and enhancing their sense of professional ethics. Secondly, strengthening classroom interaction is also crucial to stimulating students' awareness of professional ethics. Teachers should actively guide students to participate in classroom discussions, encouraging them to express their views and opinions while providing timely feedback and guidance. Through classroom interaction, students can not only deepen their understanding of professional ethics issues but also cultivate their critical thinking and expression skills.

(3) Establishing a Diversified Evaluation System to Strengthen Ideological and Political Guidance in Practice

Establishing a diversified evaluation system that includes ideological and political elements is an important means to strengthen ideological and political guidance in practice. Firstly, diversified evaluation indicators that incorporate ideological and political elements need to be designed. These indicators should cover aspects such as students' mastery of professional knowledge, professional ethics performance, and social practice abilities, comprehensively reflecting students' comprehensive qualities. When designing evaluation indicators, the target requirements of ideological and political education should be fully considered to ensure the relevance and effectiveness of the evaluation content. Secondly, a combination of process evaluation and summative evaluation should be implemented. Process evaluation focuses on students' learning process and attitudes, enabling timely detection and resolution of issues during the learning process;

while summative evaluation emphasizes a comprehensive evaluation of students' learning outcomes. Combining the two can provide a more comprehensive and objective evaluation of students' learning situations. Finally, ideological and political guidance and feedback in practical teaching should be strengthened. In practical teaching, teachers should focus on guiding students to apply the ideological and political elements they have learned to solving practical problems, while providing timely feedback and guidance. Through practical exercises, students can gain a deeper understanding of the practical significance and value of ideological and political elements, continuously consolidating and enhancing their professional ethics literacy in practice.

6. Case Analysis and Practical Exploration

(1) Case Analysis of Case Studies in Introductory Accounting Courses in Higher Vocational Colleges

Taking the "Primary Accounting Practice" course in a higher vocational college as an example for case analysis, this course, as an introductory course for accounting majors, not only focuses on imparting accounting basic knowledge but also actively integrates ideological and political education into the teaching process. In terms of curriculum design, teachers deeply explore the ideological and political elements in the textbooks, such as accounting professional ethics, integrity concepts, and legal awareness, and closely integrate them with professional knowledge. Through various teaching methods such as case analysis, role-playing, and group discussions, students are not only able to learn professional knowledge but also receive ideological and political education.

(2) Specific Implementation Process and Effects of Integrating Ideological and Political Education

In the "Primary Accounting Practice Course" course, the integration of ideological and political education is mainly reflected in the following aspects: Firstly, during the pre-class preparation stage, teachers carefully sort through the ideological and political elements in the textbooks and design corresponding teaching activities and cases. For instance, when explaining the preparation of financial statements, teachers will introduce cases of corporate financial fraud, guiding students to analyze the causes and consequences of fraud, thus deepening their understanding of the importance of accounting professional ethics. Secondly, in class, teachers adopt teaching methods such as case analysis and role-playing to stimulate students' interest and participation. By simulating the process of corporate decision-making, students can experience the social responsibilities that accountants assume in enterprise development, cultivating their sense of professional ethics and responsibility. At the same time, teachers also focus on classroom interaction, encouraging students to express their views and opinions, creating a positive classroom atmosphere. Finally, in the course assessment, teachers also incorporate ideological and political elements, including students' professional ethics performance in the assessment scope, to comprehensively evaluate students' comprehensive qualities. The implementation of these measures has achieved remarkable results, effectively enhancing students' awareness of professional ethics and professional quality.

(3) Successful Experiences and Existing Issues in the Case

The successful experiences in this case mainly include: firstly, deeply exploring the ideological and political elements in the textbooks and closely integrating them with professional knowledge; secondly, adopting diversified teaching methods to stimulate students' interest and participation; thirdly, focusing on classroom interaction and the exertion of students' subjectivity to create a positive classroom atmosphere; and fourthly, establishing a diversified evaluation system that includes ideological and political elements to comprehensively evaluate students' comprehensive qualities. However, there are also some issues in the case, such as some teachers' lack of in-depth understanding of ideological and political education in the curriculum and a lack of systematic ideological and political education concepts; the occasional disconnection between ideological and political education and professional knowledge during its implementation; and the need for further improvement of the assessment system for ideological and political education in the curriculum. To address these issues, higher vocational colleges should further strengthen the top-level design and planning of ideological and political education in the curriculum, enhance teachers' abilities in

ideological and political education, strengthen the integration of ideological and political education and professional knowledge, and continuously improve the assessment system for ideological and political education in the curriculum to ensure its effective implementation and educational outcomes.

7. Conclusion

In summary, this article has delved into the integration path and effects of ideological and political education in the introductory accounting courses of higher vocational colleges. Through case analysis, it has summarized successful experiences and existing issues, providing practical references for the ideological and political reform of accounting-related professional courses. The research results not only enrich the theoretical system of ideological and political education in the curriculum but also contribute to enhancing the professional ethics and comprehensive qualities of accounting students. However, there are still limitations in the study, such as insufficient understanding of the concept of ideological and political education and the need to improve the integration of the implementation process with professional knowledge. Future research should further refine the exploration of ideological and political elements, optimize teaching methods and evaluation systems, and strengthen the guidance of ideological and political education in practical teaching. At the same time, continuously emphasizing the integration of ideological and political education in accounting courses is of great significance for cultivating high-quality accounting talents that meet social needs.

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