

The Discussion on the Reform of Practical Course Teaching of Accounting Major in Higher Vocational Colleges in the Concept of Ideological and Political Theories Teaching in All Courses

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Abstract: Under the guidance of general secretary Xi Jinping, the ideological and political work in Chinese colleges and universities has been carried out in full operation.

1. Introduction

Through the discovery of specialty characteristics, carry out the reform research of integrating ideological and political education into the practice course of accounting major in higher vocational colleges for the sake of highlight the practice of moral education and strengthen students accounting professional ethics. This paper analyzes the meaning of practical curriculum reform of higher vocational accounting major in the concept of ideological and political theories teaching in all courses. So as to points out the problems in the current teaching reform and provides five suggestions for teachers' reference and analysis in practice.

2. Introduction

General Secretary Xi Jinping believes that it is necessary to focus on the cultivation of students' ideological and moral qualities and to keep teaching courses synchronized with ideological and political work. In general, in the teaching of colleges and universities, we should pay full attention to students' ideological and political education, change the status quo that traditional ideological and political education is separated from basic courses, and carry out in-depth reform for the work of national higher education. In higher vocational education, students' ideological and moral construction should be fully paid attention to, and the education mechanism of "Combining morality with technology, work with study" should be emphasized. In teaching, it is exceedingly necessary to cultivate students' morality and skills. At present, accounting major is the largest major in vocational colleges. Accounting profession has its particularity, which is not only a moral issue but also involves legal issues. The requirement for professional ethics is relatively higher, so moral education is more important in the cultivation of talents in this specialty.

3. The Significance of Practical Course Teaching Reform of Accounting Major in Higher Vocational Colleges in the Concept of "Ideological and Political Theories Teaching in All Courses"

The author has been to enterprises for many times to study and investigate, and found that the most concern of enterprises is whether accounting personnel have honest and trustworthy professional ethics, communication and teamwork ability, followed by professional skills. Professional skills can be developed through training in a short period of time, but professional ethics education is a kind of formative education, which needs to be infiltrated into the professional teaching system imperceptibly to improve students' core competitiveness. The accounting talents cultivated by various higher vocational colleges should embody both ability and political integrity, and the school needs to pay more attention to the promotion of its concept of integrity, sense of responsibility and comprehensive quality.

“Ideological and political theories teaching in all courses” concept proposed, deep changes bring higher vocational accounting teaching, guide students to correctly understand the knowledge and the relationship between the ideological and moral, pay attention to the cultivation of students' comprehensive quality, for our country socialist construction to cultivate high-quality talents, fully pays attention to students' ideological and political education and encourage students to develop good moral character. The reform of practical courses of accounting major in higher vocational colleges, guided by this concept, pays attention to students' skill training, and has a clear improvement on personal cultivation and professional ethics. In teaching, we should pay attention to the inculcation of socialist core values and lay a foundation for the cultivation of high-quality talents. In practice, we should fully combine the explanation of knowledge with value guidance to provide valuable Suggestions for the implementation of the concept of modern school running. In the teaching of accounting major in higher vocational colleges in this concept, the organic unity of ideological and political construction and professional teaching should be built, which points out the direction for practice reform of accounting major in higher vocational colleges.

According to the idea of “people-oriented education, moral education comes first”, carry out the ideological education in higher vocational accounting professional practice teaching reform of the course, by extracting the professional characteristics, highlight the vocational moral education and to strengthen the accounting professional ethics accomplishment of students, guide students to develop good working habits. Realizing the effective combination of knowledge impartation, ability improvement and the value guidance is conducive to students' comprehensive improvement of professional quality, to lay a solid foundation for their future employment, and thus better serving the regional economy development.

4. The Problems of Practical Course Teaching Reform of Accounting Major in Higher Vocational Colleges in the Concept of “Ideological and Political Theories Teaching in All Courses”

At present, the biggest difficulty in the training of accounting professionals in higher vocational education is that here is a certain gap between the professional ethics of students and the actual requirements of employers. The practical curriculum reform of accounting major in higher vocational colleges in the concept of “Ideological and political theories teaching in all courses” requires teachers to integrate ideological and political education and professional skill training in teaching. However, there is a deviation in practical teaching. The reason is that teachers pay more attention to the cultivation of professional knowledge and skills in the practice of accounting major, but neglect the improvement of professional ethics education and quality of accounting. Ideological and political education is not integrated with professional teaching, and the emphasis on professional skill education and neglect of moral education. Many teachers think that professional courses are different from ideological and political courses. In practice, teachers lack guidance for students' ideology and politics. A single professional course teaching is not conducive to students' determination to contribute to the great cause of socialism. If ideological and political education is neglected in teaching, students will lose the motivation to learn and it is difficult to cultivate innovative talents. In the process of teaching, teachers have insufficient understanding of ideological and political education. At present, most of the teachers in China's higher vocational education team are young teachers with professional knowledge, active thoughts and strong receptivity. They have different receptivity to socialist core values and treat them differently, which leads to the failure to effectively guide students to view ideology and politics correctly in teaching.

In the course of carrying out practical courses of accounting major in higher vocational colleges, teachers' lack of practical experience will bring adverse effects to students' internship. Teachers' lack of practical experience is an important problem in the process of carrying out practical teaching. Higher vocational accounting teaching requires teachers to obtain qualifications for double position teacher certification. Although some teachers have obtained the qualification certificate, they lack practical experience in the simulation practice teaching, which greatly reduces the effect of the practice course. At the same time, the lack of practice bases in schools is also a problem. Due to the

confidentiality of some enterprises, there is no way for students to fully take over the work during their internship, but only to read some relevant accounting books. Although the relevant departments require higher vocational colleges to establish training bases and set up supporting facilities for the improvement of students' comprehensive practical ability, the lack of funds is a big problem facing the construction of training bases.

5. The Teaching Reform Method of Practical Course of Accounting Major in Higher Vocational Colleges in the Concept of “Ideological and Political Theories Teaching in All Courses”

(1)The practical course teaching of accounting major in higher vocational colleges realizes the reform of diversification

In the concept of “Ideological and political theories teaching in all courses”, the reform of accounting major in higher vocational colleges should get rid of the traditional teaching content, encourage students to actively carry out online learning, and bring new ideas to the practice of accounting major through the application of Internet information technology. Combined with the current curriculum practice, improve students' technical level, enhance students' skills, effectively deepen the concept of modern school. In practice, the diversified education reform should be carried out and the effective application of the Internet should be used to enable students in higher vocational colleges to fully master the basic accounting knowledge in the two-year basic knowledge learning, and to improve students' comprehensive skills in the following stage of practical training. Today, with the rapid development of Internet, it is essential that the effective application of network resources and grasp the diversified development opportunities in higher vocational accounting teaching.

In practice, students majoring in accounting pay attention to the accumulation of social experience and avoid risks for future work. The application of the concept of “curriculum ideology and politics” helps students to improve their self-cultivation, pay attention to the study of socialist core values, and set up the enthusiasm of fighting for socialist construction. By carrying out the reform of diversified practical courses, we can create more practical opportunities for students, combine enterprises with professional training institutions, help students master professional skills correctly, and lay a solid foundation for their future career. Practical course teaching requires teachers to combine professional talents with rich practical experience to create a real workplace environment and accumulate rich experience for the training of accounting professionals in higher vocational college.^[1]

(2)The practice course teaching of accounting major in higher vocational colleges realizes the informationization reform

Through the materials derived from the textbooks, teachers carry out empirical teaching, carry out effective analysis of the cases in the course, and combine the important knowledge points in the course to tell the professional knowledge of accounting. In the era of cloud computing, big data and other information technologies, the combination of information technology brings profound changes to accounting teaching, which can effectively reduce the work of classroom teaching and provide more opportunities for students to practice teaching. In the implementation of practical courses, through the use of information technology resources sharing and other convenient means, to improve the current situation of insufficient funds, through the integration of superior resources, to promote the development of accounting teaching. On the one hand, it can increase students' practice opportunities through Internet information technology and build an effective Internet practice platform, which can help students have a clear grasp of knowledge points in their study. Teachers not only impart theoretical knowledge, but also make students intuitively feel the course contents while combining Internet technology.^[2] On the other hand, cooperation and effective information sharing among higher vocational colleges can help students understand the development direction of accounting industry and have a general understanding of the learning content. Through the construction of big data platform, it is beneficial for students to comprehensively grasp the development of modern accounting industry and increase the practice of

accounting.

The idea of “Ideological and political theories teaching in all courses” combined with the informationization reform of curriculum teaching is conducive to promoting students to form good habits, laying a solid foundation for students' future career and establishing excellent moral character. In teaching, teachers rely on the perfect Internet platform to encourage students to carry out independent learning. Let students in the process of practice, conditions, have the ability to face the difficulties encountered in practice. In the process of developing vocational teaching in higher vocational colleges, the comprehensive cultivation of students' ability and quality should be emphasized.

(3)The practical course teaching of accounting major in higher vocational colleges is diversified and reformed

The practice course of accounting major in higher vocational college pays attention to the diversification reform, effectively uses the modernized teaching method, enriches the practice course content of accounting major students in higher vocational college. Through the acquisition of network knowledge, help students accumulate professional knowledge. We should fully implement the concept of “Ideological and political theories teaching in all courses” to help students set up lofty ideals. In combination with practical teaching, the practice course reform of accounting major in higher vocational colleges should pay attention to the sources of students' acquisition of knowledge and carry out diversified experience teaching. For example, in the Internet era, on the one hand, students' acquisition of knowledge should be emphasized; on the other hand, teachers' teaching level in higher vocational colleges should be comprehensively improved. In view of the lack of practical knowledge of teachers at the present stage, students can achieve the purpose of learning through obtain relevant content from the Internet and the experience sharing of professionals. In teaching, teachers can pay attention to the construction of teaching platform, integrate the existing resources of higher vocational colleges, establish accounting learning platform, simulate the operation of companies and other ways to achieve the purpose of practical teaching. Teachers can increase practical experience, provide guidance for diversified teaching, and strive to build students' online learning system.

(4)The practical course teaching of accounting major in higher vocational colleges realizes the reform of school-enterprise combination

The implementation of the concept of “Ideological and political theories teaching in all courses” is inseparable from the efforts of teachers in daily teaching. Through the combination of curriculum and ideological and political education, the cultivation of students' “morality” should be emphasized, and the existing resources of vocational accounting colleges should be relied on to encourage students to actively carry out practical training outside school. During the internship, students should pay attention to the mastery of experience and combine theoretical knowledge with office requirements.^[3]

At present, it is difficult for students to deal with the company's accounting during their internship in enterprises, so they can only contact the unimportant accounting books. For the sake of industry secrets, the company treats the newly employed interns unfairly, which is not conducive to the development of students' practical work. Schools should have more connections with enterprises and strive for more rights and interests for students.

The development of the teaching work, should put the student moral education in the first place, especially the higher vocational accounting major, to the honesty and trustworthiness requirements are more stringent, the teaching should implement the professional ethics education and legal education, help the students to correctly treat the accounting professional professional ethics training, in the enterprise work to earnestly implement the profession trustworthy principle.

As for the enterprise secrets involved in the work, students should attach importance to the confidentiality clause during the internship and keep the enterprise secrets to themselves. Keep a rigorous attitude and do a good job in enterprise work. In the process of accounting education in higher vocational colleges, the core socialist values should be implemented into daily teaching, and give priority to students' ideological and political education to prepare for the improvement of

students' comprehensive performance and ideological morality. While organizing students' practical activities, schools should attach importance to the cooperation between schools and enterprises, create a good practice environment for students, help students develop correct patriotic feelings, and set up the enthusiasm of fighting for the socialist cause. Higher vocational accounting teachers need to strengthen the cooperation with enterprises in the stage of students' practice training, improve the status of students in enterprise practice, and provide convenience for students' work.

(5) The practice teaching of accounting major in higher vocational colleges realizes the reform of post practice in accounting major

The practice course teaching of accounting major in higher vocational colleges should strengthen the improvement of students' professional skills and have strict requirements for personal quality. In the current stage of practical training, emphasis should be placed on the content of students' work to enhance students' understanding of enterprises through internships. In the work, the student must carry out the work responsibility, helps the enterprise to operate stably efficiently.^[4]

The idea of "Ideological and Political Courses" aims to coordinate and unify students' moral character and ability in teaching. To provide high-quality suggestions for the development of socialist modern teaching, through the course teaching to guide students to carry out the study of ideological quality, help students to establish a correct idea. Set a good example for the formation of students' Outlook on life and values, and encourage students to set up the ideal of striving for the great cause of socialism through a series of knowledge learning.^[5]

In the process of enterprise internship, the fulfillment of all the duties on the post is conducive to students' mastering correct knowledge, and at the same time, the solid work can leave a deep impression on the enterprise, which is conducive to the improvement of students' comprehensive ability, and plays a good role in the future career development of students. In the enterprise internship phase, students can effectively improve their professional skills by taking over all the work on the post. In view of the current situation of the development of information society, students can make plans for their future career by participating in the process of enterprise construction and improving their understanding of society. The practice course of accounting major in higher vocational colleges needs students to have good professional quality and encourage students to take the initiative to learn knowledge. Through the internship, students can effectively improve their work enthusiasm, constantly improve themselves in the construction of enterprises and get recognized by leaders. In the current stage of practice, the improvement of students' comprehensive ability and effective use of modern office equipment can contribute their wisdom and strength to the development of enterprises.^[6]

Higher vocational accounting major attaches more importance to personal character, through effective training on campus can lay a solid foundation for the establishment of healthy personality, encourage students to make contributions to the socialist construction, and play a guiding role for the development of students' subsequent career.

6. Conclusion

In conclusion, the theory of "Ideological and political theories teaching in all courses" points out the direction for higher vocational students' ideological and political work. At present, the basic courses of higher vocational colleges should be integrated with ideological and political content to improve students' learning enthusiasm. To guide students to emphasize the cultivation of socialist core values and make unremitting efforts for socialist construction. Through the effective application of the theory of "Ideological and political theories teaching in all courses" in teaching, it brings a good opportunity for cultivation people.

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