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Exploration of the Path for Implementing Curriculum Ideological and Political Education in College Accounting Courses

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Abstract: Under the requirements of educational reform in the new era and the fundamental task of fostering virtue through education, the construction of curriculum ideological and political education in college accounting courses has become an important part of cultivating high-quality accounting talents. However, currently, there are problems in college accounting courses, such as insufficient integration of ideological and political education and the need to improve teachers' capabilities. Based on this background, this paper deeply analyzes the current situation of implementing curriculum ideological and political education in college accounting courses. Specifically, it proposes specific paths, including strengthening the construction of the teaching staff to improve teachers' teaching ability in curriculum ideological and political education, optimizing teaching content to achieve in-depth integration of ideological and political elements and professional knowledge, innovating teaching methods to enhance the teaching effect of curriculum ideological and political education, and perfecting the evaluation system to scientifically measure the teaching effectiveness. This paper aims to promote the organic combination of accounting professional knowledge and ideological and political education, provide theoretical and practical references for cultivating accounting talents with both professional qualities and good professional ethics, the concept of the rule of law, and a sense of social responsibility, as well as for improving the teaching quality of curriculum ideological and political education in college accounting courses.

Keywords: College accounting courses; Curriculum ideological and political education; Teaching reform; Talent cultivation

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1. Introduction

With the rapid development of China's economy and the acceleration of the process of global economic integration, society's demand for accounting talents is no longer limited to professional skills alone. Instead, more emphasis is placed on their professional ethics, the concept of the rule of law, integrity awareness, and social responsibility. However, currently, in the teaching of college accounting courses, there is generally a phenomenon of emphasizing the imparting of professional knowledge while neglecting value guidance. During the teaching process, teachers often focus on explaining professional skills such as accounting methods and the preparation of financial statements, while ignoring the cultivation of students' professional ethics, legal thinking, and feelings of patriotism and a sense of responsibility towards the country and the family. Therefore, deeply implementing curriculum ideological and political education in college accounting courses, deeply integrating ideological and political education with professional knowledge teaching, and cultivating high-quality accounting talents with both ability and moral integrity are not only an inevitable requirement for responding to national education policies, but also a practical need to meet the development needs of the accounting industry and promote the healthy and sustainable development of the accounting industry [1].

2. Theoretical basis for implementing curriculum ideological and political education in college accounting courses

2.1. Connotation and core essence of curriculum ideological and political education

Curriculum ideological and political education is not simply the superimposition of courses and ideological and political elements. Instead, it is an innovative concept that emerged with the development of educational reform in the new era. It stems from the reflection on and breakthrough of the traditional ideological and political education model, aiming to break the situation where ideological and political courses and professional courses are taught independently. It fully explores the ideological and political education resources contained in various courses and constructs a comprehensive education system. Its essence lies in building an education pattern involving all staff, the entire process, and all courses. It requires all faculty and staff in schools, whether professional teachers, administrative personnel, or logistics workers, to become participants in ideological and political education. It runs through the entire academic career of students from enrollment to graduation, integrating ideological and political education into various aspects such as classroom teaching, practical activities, and campus culture. It covers all courses offered by universities, enabling each course to play an educational role and achieve the organic unity of knowledge imparting and value guidance [2].

In humanities and social science courses, by analyzing historical events and social phenomena, students can be guided to establish correct historical and value views. This model of integrating ideological and political education into all aspects and links of curriculum teaching and reform allows students to subtly receive ideological edification during the process of learning professional knowledge, shape correct worldviews, outlooks on life, and values, and truly implement the fundamental task of fostering virtue through education.

2.2. Theoretical basis for the integration of accounting courses and curriculum ideological and political education

From the perspective of the disciplinary characteristics of accounting, accounting has extremely strong rigor and practicality. Its work results directly affect economic decisions and resource allocation, and do not allow the slightest falsehood or error. This characteristic is naturally consistent with the concepts of seeking truth and being pragmatic, and being honest and trustworthy, emphasized by curriculum's ideological and political education. For example, in the process of preparing financial statements, any tampering with data may lead to serious consequences, which is an excellent starting point for cultivating students' integrity qualities and the concept of the rule of law. In terms of talent cultivation objectives, the accounting industry needs not only professionals proficient in accounting treatment and financial analysis, but also practitioners with a high level of professional ethics and a strong sense of social responsibility. The values such as dedication and fairness advocated by curriculum ideological and political education are in line with the requirements for cultivating accounting talents. The integrity principles and professional ethics of the accounting industry are essentially deeply consistent with the concepts of "integrity," "dedication", and "fairness" in the core socialist values [3,4]. By integrating curriculum, ideological and political education into accounting courses, students can not only master professional knowledge, but also help them establish correct values, enabling them to adhere to the bottom line in their future career paths and truly become accounting talents with both ability and moral integrity. Thus, it can be seen that the integration of accounting courses and curriculum ideological and political education is not only feasible, but also an inevitable requirement of the development of the times.

3. Analysis of the current situation of implementing curriculum ideological and political education in college accounting courses

3.1. Achievements made

Currently, many universities are actively exploring the integration of curriculum, ideological and political education into accounting courses and have achieved a series of remarkable results [5]. For example, Shanghai University of Finance and Economics, combined with the characteristics of the accounting major, has developed a characteristic ideological and political case database of "Accounting Integrity and Professional Ethics". By analyzing classic cases of financial fraud at home and abroad, students are guided to deeply understand the importance of accounting integrity and strengthen their professional ethics. The Central University of Finance and Economics has carried out the theme teaching activity of "The Road of Red Finance," integrating the red accounting stories during the revolutionary war period into the courses, so that students can inherit the spirit of arduous struggle and cultivate a deep patriotic sentiment while understanding the development process of the major. In addition, Southwest University of Finance and Economics has innovated the teaching mode and organized students to participate in the practical project of "Financial Assistance for Rural Revitalization." In the process of helping rural areas improve their financial systems, students' sense of social responsibility and service awareness are cultivated. These practical achievements not only provide rich materials and diverse forms for the teaching of curriculum ideological and political education in accounting courses, but also provide referenceable experiences for other universities to promote the construction of curriculum ideological and political education [6].

3.2. Existing problems

3.2.1. Teacher level

Some accounting teachers in colleges and universities have misunderstandings about curriculum ideological and political education. They simply equate it with the indoctrination of ideological and political knowledge and fail to truly understand the connotation of integrating curriculum, ideological and political education into professional teaching "silently and imperceptibly." Due to the lack of systematic training, teachers have insufficient ability to explore the ideological and political elements in accounting courses and find it difficult to accurately identify the combination points between ideological and political education and professional knowledge [7]. In terms of teaching methods, they mostly adopt the traditional lecture-based approach and are unable to flexibly use teaching methods such as case teaching and situational teaching to naturally integrate ideological and political content into the classroom. As a result, there is a separation between ideological and political education and professional teaching, which not only affects the educational effect of curriculum ideological and political education but also hinders the coordinated development of students' professional qualities and values.

3.2.2. Teaching content level

Some teachers, when designing courses, do not deeply explore the internal logical connection between accounting professional knowledge and ideological and political elements. Instead, they mechanically insert ideological and political content into the teaching process. For example, when explaining the preparation of accounting entries, they forcefully introduce ideological and political slogans that have little relevance to the content. Or in the course of financial statement analysis, they rigidly add large paragraphs of ideological and political theories, which disrupts the coherence of the explanation of professional knowledge. This rigid way not only fails to enable students to feel the value of ideological and political education but also easily arouses students' resistance. As a result, it is difficult for curriculum ideological and political education to achieve the expected educational effect, and hinders the organic integration of professional teaching and ideological and political education.

3.2.3. Teaching method level

Most teachers still rely on the traditional lecture-based teaching method, which mainly focuses on one-way indoctrination, lacks interactivity, and it is difficult to stimulate students' enthusiasm for learning ideological and political content. In case teaching, the ideological and political cases are outdated and lack pertinence. In the practical teaching link, ideological and political elements have not been fully integrated. This single teaching mode makes it difficult to instill curriculum ideological and political education into students, and it is impossible to deeply integrate ideological and political education with professional knowledge, seriously restricting the realization of the educational effect of curriculum ideological and political education.

3.2.4. Evaluation system level

The current evaluation mostly focuses on the degree of students' mastery of professional knowledge, and there is a lack of quantitative standards and diverse evaluation methods for the ideological and political achievements, such as the shaping of students' values and the cultivation of professional ethics. There are also no systematic evaluation indicators for teachers' curriculum ideological and political teaching design and implementation process, making it difficult to determine whether the integration of ideological and political elements is effective [8]. Due to the lack of a scientific evaluation system, it is impossible to accurately locate teaching problems, which is not conducive to optimizing the teaching of curriculum ideological and political education and also makes it difficult to ensure the realization of the educational objectives of curriculum ideological and political education in accounting courses.

4. Exploration of the path for implementing curriculum ideological and political education in college accounting courses

4.1. Strengthening the construction of the teaching staff and improving the teaching ability of the curriculum, ideological and political education

First of all, it is necessary to establish a systematic teacher training system and carry out hierarchical and classified special training for accounting teachers. On the one hand, by inviting ideological and political education experts and experienced teachers of curriculum ideological and political education to give special lectures, interpreting the policy documents of curriculum ideological and political education, and analyzing the core connotation of curriculum ideological and political education, teachers can deepen their understanding of the educational value of curriculum ideological and political education. On the other hand, setting up practical workshops for curriculum ideological and political education in accounting courses, focusing on the knowledge points of accounting courses, to guide teachers on how to accurately explore ideological and political elements. For example, in the cost accounting course, the thinking of cost control can be extended to the education of the traditional virtue of thrift; in the auditing course, the cultivation of the concept of the rule of law and the sense of responsibility can be integrated in combination with the function of auditing supervision [9].

At the same time, it is crucial to build a platform for teachers' teaching seminars and experience exchanges. Schools can regularly organize teaching seminars on curriculum, ideological and political education in accounting courses, encouraging teachers to discuss the difficulties and hot issues in teaching and share successful cases and innovative teaching methods. For instance, some teachers combine the accounting professional ethics norms with typical cases of financial fraud and guide students to think critically in the form of case analysis classes. Through experience sharing and the collision of ideas, teachers can draw on excellent teaching experiences, broaden their thinking in curriculum ideological and political teaching design, and further improve their overall teaching ability, thus promoting the high-quality development of curriculum ideological and political teaching in accounting courses [10].

4.2. Optimizing teaching content and achieving in-depth integration of ideological and political elements and professional knowledge

When exploring the ideological and political elements of the curriculum, it is necessary to closely adhere to the essential characteristics of accounting and accurately extract the key points of ideological and political education from the professional knowledge system. For example, when explaining the "Accounting Law" and other contents, the rule of law spirit, fairness principle behind the legal provisions can be combined with the values of honesty and trustworthiness to guide students to understand the important significance of accounting regulations in maintaining the order of the market economy and cultivate their professional ethics of practicing in accordance with the law and adhering to the bottom line. In the financial statement analysis course, by interpreting the corporate social responsibility report and analyzing the financial investment of enterprises in environmental protection, employee rights protection, and other aspects, students can be helped to establish the concept of sustainable development and social responsibility. At the same time, in the cost accounting teaching, taking the cost control strategy as the breakthrough point, the education of the traditional virtues of thrift and arduous struggle can be infiltrated, so that the ideological and political education and professional knowledge are seamlessly connected.

In addition, the update of teaching content should be closely in line with the development trends of the industry and social hot issues [11]. For example, in combination with the application of financial robots and intelligent accounting systems in the context of digital transformation, students can be guided to think about the opportunities and challenges in the transformation of the accounting profession, and their innovative consciousness and the concept of lifelong learning can be cultivated. For hot issues such as financial fraud and audit failures, special discussions can be organized so that students can strengthen their integrity awareness and professional ethics in the process of analyzing cases. By integrating cutting-edge industry knowledge and vivid social cases into the classroom, it can not only improve students' professional cognition but also enhance the sense of the times and attraction of curriculum ideological and political education, and achieve the synchronous development of knowledge imparting and value guidance.

4.3. Innovating teaching methods and enhancing the teaching effect of curriculum ideological and political education

In the application of the case teaching method, representative accounting cases can be carefully selected, such as the financial fraud case of Enron Corporation and the event of Luckin Coffee inflating its revenue. Through in-depth analysis of these typical cases, students can be guided to think about the serious consequences of the lack of accounting professional ethics, and their integrity awareness and sense of responsibility can be strengthened. At the same time, positive cases can be introduced to enable students to recognize the importance of adhering to professional ethics for the development of enterprises and individuals and establish correct professional values [12].

The combination of situational teaching method and group cooperative learning method can enable students to deepen their understanding of the connotation of ideological and political education in practical experience [13]. For example, simulate the working scenarios of the enterprise's financial department, set tasks such as financial decision-making and tax planning, and require students to complete them in groups. In this process, students can not only use professional knowledge to solve practical problems but also experience the importance of professionalism and team consciousness in team cooperation. Through role-playing, their rigorous and meticulous working attitude and fair and objective professional qualities can be cultivated.

In addition, by using modern information technology to carry out online and offline blended teaching, the limitations of time and space can be broken, and the teaching field of curriculum ideological and political education can be expanded. Online, teachers can use the learning platform to release resources such as ideological and political micro-courses and industry hot topic videos, set discussion topics, and guide students to learn and think independently. In offline classes, interactive teaching activities such as case discussions and situational simulations can be carried out. Through the linkage of online and offline, the organic unity of knowledge transfer and value guidance can be realized, and the teaching effectiveness of curriculum ideological and political education can be comprehensively improved.

4.4. Perfecting the evaluation system and scientifically measuring the teaching effectiveness of curriculum, ideological and political education

In the construction of evaluation indicators, it is necessary to break through the traditional single assessment mode of professional knowledge and establish a diversified evaluation index system including professional ability, ideological and political literacy, and moral practice [14]. In addition to examining students' mastery of professional knowledge, such as accounting standards and financial analysis, ideological and political assessment dimensions, such as accounting professional ethics cognition, integrity awareness, and social responsibility practice, should also be added. Through tasks such as designing a "Financial Ethics Case Analysis Report," students' ability to transform ideological and political concepts into practical actions can be tested. At the same time, pay attention to students' team spirit in group cooperation and value judgment in financial decision-making to comprehensively measure their comprehensive qualities.

In terms of evaluation methods, adhere to the combination of process evaluation and final evaluation. Process evaluation runs through the whole teaching process, and records students' growth trajectories through their participation in classroom discussions, performance in case analysis, and value orientation in practical projects. With the help of the learning platform, track students' online learning of ideological and political resources and participation in topic discussions in real time, and provide timely feedback and adjust teaching strategies. Final evaluation is carried out through methods such as course papers and comprehensive case defense to conduct a summary evaluation of students' learning achievements at the end of the semester [15].

5. Conclusion

Implementing curriculum ideological and political education in college accounting courses is an inevitable requirement for implementing the fundamental task of fostering virtue through education and cultivating high-quality accounting talents. Although certain achievements have been made at present, there are still problems such as insufficient teacher capabilities, rigid content integration, single teaching methods, and an imperfect evaluation system. Through paths such as strengthening the construction of the teaching staff, optimizing teaching content, innovating teaching methods, and perfecting the evaluation system, the organic integration of professional knowledge and ideological and political education can be achieved. In the future, it is expected to further deepen the teaching reform of curriculum ideological and political education in accounting courses, strengthen theoretical research and practical exploration, continuously improve the educational effectiveness, and provide excellent accounting talents with both ability and moral integrity for the accounting industry.

Disclosure statement

The author declares no conflict of interest.

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