

Exploration of the Path for Ideological and Political Construction in the Basic Accounting Course of Higher Vocational Education

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Abstract: With the continuous advancement of China's education reform, higher vocational education plays an increasingly important role in cultivating high-quality talents. As one of the core courses of accounting major in higher vocational colleges, actively carrying out curriculum ideological and political construction will not only help students master basic accounting professional knowledge and skills, but also enhance their professional ethics and social responsibility, and become highly qualified talents in practical need of the industry, so as to inject inexhaustible motivation for high-quality development of the accounting industry ^[1]. In this regard, this paper explores the path of ideological and political construction of basic accounting courses in higher vocational colleges to provide certain references for relevant education researchers.

Keywords: Higher vocational education; Basic accounting; Curriculum thought and politics; Construction path

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1. The significance of ideological and political construction of basic accounting courses in higher vocational colleges

1.1. It is conducive to meeting the needs of talent training objectives

Among accounting majors, the basic accounting course is the first course that students come into contact with. This course covers big data and accounting, big data and financial management, asset evaluation and management, etc. It is the “knock stone” for students to master and flexibly use accounting knowledge and skills. The main teaching goal of the basic accounting course is to guide students to establish accounting thinking and ensure that they master and understand the accounting work flow. In addition, the basic accounting course is mainly for all accounting positions, teachers pay attention to training students' basic accounting ability. Through learning the course knowledge, students can not only fully understand the development process of accounting work, understand the basic concepts of accounting, and master the corresponding accounting practical operation ability. Teachers carry out ideological and political construction in basic accounting courses, which can not only

expand the teaching content of basic accounting courses, fully mobilize students' learning enthusiasm, but also enhance students' sense of teamwork, lead them to establish correct values, lay a solid foundation for students' lifelong learning and development, and effectively meet the needs of basic accounting personnel training goals ^[2].

1.2. It is conducive to optimizing the teaching structure of the curriculum

As a comprehensive subject, the basic accounting course in higher vocational colleges takes into account the humanistic and instrumental nature of education. However, restricted by traditional educational concepts, some teachers tend to focus on the instrumental practice of basic accounting courses, while ignoring the cultivation of educational humanism. As a result, although students have mastered the knowledge and skills of basic accounting courses, their professional ability, professional quality and moral quality are not satisfactory, which is unfavorable to their subsequent career development. In the teaching process of basic accounting courses, teachers flexibly use multiple teaching methods to explore the ideological and political elements contained in the basic accounting course and promote the organic combination of basic accounting courses and ideological and political elements. In this way, the teaching structure of basic accounting courses can be effectively optimized, the combination of theory and practice teaching, the combination of profession and profession, and the combination of skill and morality can be realized, and students can get a variety of professional and career information, to effectively strengthen the effect of ideological and political education of basic accounting course ^[3].

2. Current situation of ideological and political construction of basic accounting courses in higher vocational colleges

2.1. The method of ideological and political construction of the curriculum is relatively simple

In the ideological and political construction of the basic accounting course, teachers should not only fully explore the ideological and political elements contained in the course, but also pay attention to whether the educational method used is more scientific and interesting, and whether it can arouse the enthusiasm of the students, encourage them to take the initiative to participate in the ideological and political education of the course and carry out practical activities of ideological and political education with teachers and other students to improve the effectiveness of basic accounting course education. However, from the current ideological and political practice of the basic accounting course, the teaching method adopted by teachers is relatively simple, which restricts students from accurately grasping the ideological and political elements of the basic accounting course, and then lacks the enthusiasm for the practice and exploration of the ideological and political content of the course ^[4].

2.2. Failure to reasonably set curriculum teaching objectives

In the teaching of basic accounting courses, the teaching objectives set by teachers focus on the explanation of theoretical knowledge and the cultivation of professional skills, and the objectives of ideological and political education are more general. However, with the frequent occurrence of financial fraud events, to effectively avoid the occurrence of financial fraud events, accounting talents cultivated by vocational colleges must have good professional quality and business ability but also have honesty and trustworthiness, clean self-discipline and other accounting professional ethics. Therefore, in the teaching of basic accounting courses, teachers should ensure that the goal of ideological and political education runs through the whole process of basic accounting teaching, and ensure that the knowledge goal, the ability goal, and the goal of ideological and political education should be

promoted simultaneously, to effectively improve the level of students' professional ethics ^[5].

3. Vocational basic accounting course ideological and political construction path

3.1. Reasonable design of teaching objectives, highlighting ideological and political value guidance

The fundamental purpose of the "Basic Accounting" course is that under the accounting professional framework, teachers naturally integrate ideological and political content in the process of teaching professional knowledge, imperceptibly leading students to establish correct values and professional views and become qualified financial and accounting practitioners. Therefore, the teaching objectives of basic accounting specifically include the following levels:

(1) Establish the correct value orientation

For the teaching of basic accounting, the correct concept of money and consumption belongs to the value orientation that students should adhere to, which is also determined by the fundamental nature of the basic accounting course. If students want to obtain long-term career development, they need to establish the correct concept of money. Given the extreme consumerism phenomenon in society, teachers also guide students to have a clear understanding, not to pursue luxury life too much, and advocate the value concept of diligence and frugality, to lead students to establish a correct concept of consumption ^[6].

(2) Establish legal consciousness and professional ethics

Accounting work must be carried out under the norms of accounting standards and tax systems, and the basic accounting course is the first course for accounting students to learn. Teachers should cultivate students' legal consciousness at the beginning, require them to use the law to restrict their work behavior, and on this basis, strengthen the education of honesty and trustfulness, honesty and fairness, and professionalism, to improve students' professional ethics.

(3) Enhance students' sense of social responsibility

In a certain sense, accounting information is a public product of society to some extent. With a responsible attitude towards investors, as a trustee, they should fulfill their basic social responsibilities, such as paying salaries to employees on time, paying taxes on time and in full, and providing true accounting information.

(4) Cultivate students' feelings of home and country

For example, teachers explain to students the history of accounting development in China, the history of tax reform, the change in accounting methods, etc., so that students realize that they are in an era of great changes, and from the upgrading and transformation of the accounting industry to the development and changes of the country and society, and realize that they are in the great changes in a century should be proud and responsible enough ^[7].

3.2. Integrate multiple teaching methods and enrich the path of ideological and political construction of the curriculum

(1) Case teaching method

In the teaching of basic accounting courses, teachers can combine real cases in the industry to teach students basic accounting theoretical knowledge, demonstrate professional skills, or introduce their own working experience to students, as well as the ability and comprehensive quality requirements of

financial and accounting staff, thus organically integrating basic accounting courses with ideological and political education ^[8]. For example, to meet the requirements for the ability and comprehensive quality of the accounting staff, teachers can introduce a typical case in the industry -- the financial scandal of Luckin incident as a negative case ¹⁰ analyze their financial fraud methods, how to short the industrial chain and the adverse effects caused by them. By introducing vivid and close to students' real-life cases, teachers can help students better understand the profession of accounting, deeply realize the importance of accounting professional ethics, and realize that honesty and trustworthiness are not only a comprehensive performance of personal quality but also an important cornerstone for their survival and development in the industry. At the same time, teachers can also encourage students to think about how to stick to the bottom line of professional ethics in their future careers, and how to use the knowledge to prevent and detect financial fraud, to cultivate their sense of responsibility and mission ^[9].

(2) Situational pedagogy

In the course of basic accounting teaching, to better develop the ideological and political construction of the course, teachers should combine the teaching content with students' actual life, create a good ideological and political education situation, and encourage students to better understand the content and the ideological and political elements contained in it. In addition, the teacher's application of situational teaching method in a class can make the ideological and political education of basic accounting courses closer to the real life of students and go deep into the life of students, thus fully mobilizing the enthusiasm of students and enabling them to establish correct values based on mastering the knowledge and skills of basic accounting courses. For example, when teaching the chapter "The Preparation of Financial Statements," teachers can create a real working situation of "the preparation of annual financial reports of enterprises." In the working situation, students can play various roles such as accountant, auditor, management, etc., how to make choices in the face of huge interest temptation and pressure and discuss the moral considerations behind these decisions. In this way, by creating a real teaching situation, teachers can encourage students to learn and understand the specific application of accounting professional ethics in practice and improve their ability to solve practical problems ^[10].

(3) Apply task-based pedagogy

In the teaching of basic accounting, teachers can infiltrate the curriculum ideology and politics through the application of task-based teaching methods. First, teachers reasonably set learning tasks according to the teaching content and the integration of ideological and political elements, and require students to complete the learning tasks in small groups. After completing the learning task, each group should report to each other. In this way, students can not only fully activate their enthusiasm for learning, but also guide them to develop a tireless and meticulous spirit of inquiry. For example, when teaching "the filling of original vouchers," teachers can design comprehensive learning tasks and require students to simulate the financial operation process of a start-up enterprise in small groups, from the occurrence of business to the collection, review and filing of original vouchers, to the registration of accounting books and the preparation of financial statements. In this process, teachers should pay special attention to the authenticity and legitimacy of original vouchers, and guide students to realize the serious impact of false vouchers on the quality of accounting information and the reputation of enterprises, to deepen their understanding of the accounting professional ethics of honesty and trustworthiness ^[11].

3.3. Reform and optimize the evaluation system to accurately evaluate the effect of ideological and political development

In order to improve the accuracy, objectivity, and fairness of teaching evaluation, teachers should fully highlight students' subjectivity in teaching evaluation and invite them to participate in teaching evaluation. First of all, the evaluation of teaching results mainly evaluates students' understanding and grasp of ideological and political courses and basic accounting courses, as well as their ability to understand and apply related concepts, principles and values. Teachers usually use classroom tests, homework and final exams to ensure accurate evaluation of the ideological and political teaching results of basic accounting courses^[12]. Secondly, students' participation and learning performance evaluation. Teachers can evaluate students' initiative in class discussion, group activities and case analysis by means of class discussion, group activities and case analysis, and evaluate students' participation and learning performance by observing the quality of students' questions, answers and group cooperation ability. Then, critical thinking ability evaluation, to examine students' thinking and analysis ability for ideological and political issues, as well as the ability to solve problems, through paper writing, research reports, case analysis and other forms to evaluate students' critical thinking ability and innovative thinking. In addition, to the evaluation of practical results, in this link, teachers can visit, survey, social practice and other ways to evaluate students' practical performance and achievements, or through practice reports, internship evaluation, social feedback and other ways to evaluate students. Finally, students' feedback evaluation. Teachers can collect and summarize students' opinions and suggestions on the way of ideological and political construction and the content of ideological and political education, etc. Teachers need to adjust the ideological and political teaching plans of basic accounting courses according to the suggestions made by students^[13].

3.4. Strengthen the construction of teaching staff and enhance the awareness of curriculum ideological and political construction

Teachers are the key forces of the ideological and political construction of basic accounting courses, and their ideological and political consciousness, professional quality and teaching ability directly affect the implementation effect of curriculum ideological and political construction. Therefore, it is an important way to deepen curriculum ideological and political reform and improve teaching quality to strengthen the construction of teachers and improve teachers' ideological and political accomplishment and education and teaching ability.

(1) Regular ideological and political education training should be held

Vocational colleges regularly organize teachers to participate in special training on ideological and political theories, teacher ethics, teaching methods, etc., to improve teachers' ideological and political consciousness and the level of educational and teaching theories. Alternatively, vocational colleges may regularly hold expert lectures and seminars to guide teachers to deeply understand the connotation and requirements of curriculum ideological and political teaching and master the teaching methods and skills of curriculum ideological and political teaching^[14].

(2) A curriculum ideological and political teaching research team should be set up

Only by relying on the cooperation and guidance of ideological and political teachers, can educational forces be formed. It can be said that ideological and political teachers are the source of ideological and political construction, the key to ensuring the smooth flow of water, and the main force of ideological and political construction. Therefore, colleges and universities should set up a curriculum ideological and political teaching research team composed of accounting teachers and ideological and political teachers, regularly carry out teaching discussions, experience sharing, problem diagnosis and other activities,

and jointly study the teaching design, implementation strategy, evaluation system and other issues of curriculum ideological and political teaching. Through team cooperation and collective wisdom, the teaching quality and effect of curriculum ideological and political teaching should be continuously improved.

(3) Strengthen the construction of teachers' ethics

Higher vocational schools should strengthen the education of teachers' ethics and style, guide teachers to set up correct views on education, talent and quality, consciously abide by the professional ethics of teachers, and teach by example. Higher vocational schools can also create a clean and upright teaching environment by setting up a model of teachers' ethics and carrying out activities such as forums for teachers' ethics to provide a solid guarantee of teachers' ethics for curriculum ideological and political construction^[15].

4. Summary

In short, under the background of vocational education reform era, higher vocational teachers need to fully realize the significance of the integration of curriculum ideology and politics with basic accounting courses, clarify the current situation of ideological and political construction of basic accounting courses in higher vocational colleges, and adopt the following teaching countermeasures: reasonable design of teaching objectives, highlighting the guidance of ideological and political value; integrate multiple teaching methods to enrich curriculum ideological and political construction paths; reform and optimize the evaluation system to accurately evaluate the effect of ideological and political construction; strengthen the construction of teaching staff, enhance the consciousness of ideological and political construction in the curriculum, and then train accounting talents who can meet the needs of society and have both morality and ability.

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