

Ideological and Political Construction of Accounting Courses in Colleges and Universities

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Abstract: In recent years, with the rapid development of China's social productivity and economy, high-quality economy is frequently mentioned, and the requirements for accounting talents are getting higher and higher. Ideological and political education cannot be ignored, and it is worth for universities to think about how to organically integrate ideological and political education with professional education. ^[1]This paper mainly takes the ideological and political education of accounting courses in colleges and universities as the research object, expounds the necessity of ideological and political construction of accounting courses, and analyzes some problems faced by colleges and universities in constructing professional courses of ideological and political construction from multiple aspects. Finally aimed at these problems from the ideological elements into professional knowledge, education teaching form of teaching, teachers' teaching assessment method of safeguard mechanism that several aspects put forward the solution to hope for the construction of accounting professional education form a valuable reference, striving to lead ideological elements throughout the accounting professional knowledge of teaching, To cultivate accounting talents with excellent conduct, excellent ability, keeping pace with The Times and possessing both talents and moral integrity required by the new era.

1. Introduction

With the continuous development and improvement of economy, the role of accounting is becoming more and more important, accounting management is reflected in all aspects of social and economic life, so it is particularly important to cultivate accounting talents with both political integrity and ability. This requires that ideological and political teaching should be integrated into accounting courses. In recent years, ideological and political construction has been the focus of college education construction and reform, although the effect of ideological and political construction is not very significant. The reason is that ideological and political construction is not integrated into the professional teaching system. In the ideological and political construction, the integration with professional education is very important, and it is also our focus to train all-round talents. ^[2]

2. The Necessity of Ideological and Political Construction of Accounting Courses

Since the reform and opening up, China has issued a series of documents on school ideological and political work, which has clarified the requirements of ideological and political curriculum construction and constantly promoted the ideological and political curriculum reform.^[3] Colleges and universities need to take ideological and political construction as the core of moral education and run through the whole process of education and teaching. We should cultivate students' ideological and political consciousness, improve their political accomplishment, and guide their comprehensive quality and ability development. In recent years, ideological and political education and the construction of ideological and political education system have become an important task of the current education industry, but also an important content of the construction of accounting specialty. Only by comprehensively developing professional ideological and political construction and combining accounting major with ideological and political construction can we cultivate comprehensive talents with high quality and strong ability.

In today's high-speed economic operation, talent is the first productive force for the development of social economy, science and technology in the future. As reserve talents in China's accounting industry, accounting students are more likely to engage in jobs corresponding to their major after graduation, that is to say, their work plays an important role in the whole operation process of enterprises and they have more opportunities to face the temptation of money and other related interests. At the same time, due to the rapid development of network technology, Internet information and entertainment freedom, equal status, with personal characteristics and other characteristics for many students have a great attraction. But some Internet culture to entertain, excessive pursuit of popular and hot, this is clearly not in conformity with socialist core values such as thought, because the student's thought morals system without exercise, is not very mature, to student's thought has great guiding role, values, it is easy to get lost in the popularity of Internet culture, is not conducive to the cultivation of the students' ideological and political ideas. Blinded by the true and false information on the Internet, they commit crimes that they think are clever, and disregard accounting professional ethics and ideological and political teaching. Therefore, colleges and universities should pay attention to ideological and political education, make clear that ideological and political education should go hand in hand with professional teaching, establish the consciousness of ideological and political study, improve their moral level and standardize their moral behavior when constructing the education system. Focus on training accounting students to comply with the relevant professional ethics requirements, so that they establish the principle of law-abiding, social responsibility, patriotism, honesty and professionalism, in order to better adapt to the development of financial accounting work and social market economy in the future.^[1]

In today's booming capital in the economy, financial personnel violate the law and even criminal events emerge in endlessly, at the same time also triggered our thinking, why to crime, regardless of political, economic interests, the system factors, such as at the end of the day or the weakening of those involved in the good faith, just that, a lack of proper accounting professional ethics.^[4] Therefore, accounting practitioners of professional ethics need to pay attention to and attention to, at the same time ideological and political education is also essential. This further illustrates that the real talent training not only requires the imparting of professional knowledge, but also the teaching of ideology and politics. Only when the two complement each other can they play an important role in the progress of society. Through the ideological and political construction of accounting major, the ideological and political infiltration of professional knowledge teaching, improve the professional ethics level of accounting major students, promote the vigorous development of China's market economy.

3. The Current Situation and Existing Problems of Ideological and Political Construction of Accounting Courses

3.1. Ideological and Political Education and Accounting Teaching Failed to Integrate Systematically

At present, although the construction of ideological and political courses in colleges and universities is upsurge, but the ideological and political teaching courses in colleges and universities and accounting courses are completely separate. After the Ministry of Education issued a list of ideological and political education reform, colleges and universities only called on teachers of specialized courses to combine ideological and political related concepts and professional knowledge and skills in class, so as to achieve the purpose of combining ideological and political education with professional teaching. However, there is little reform on the integration of professional courses and ideological and political courses in colleges and universities, such as setting up separate accounting courses. As a result, ideological and political education can not be integrated with professional courses systematically and standardized teaching. Therefore, it is impossible to construct a pattern of full-staff, whole-course and whole-course education, and it is impossible to form a synergistic effect between all kinds of courses and ideological and political theory courses. Moreover, it is impossible to "cultivate people through virtue" as the fundamental task of education. ^[1]Therefore, a considerable number of students have not established the professional ethics of accounting, audit independence consciousness, integrity consciousness and social responsibility consciousness, in the future work cannot resist the temptation of money.

3.2. The Ideological and Political Teaching Consciousness of Professional Teachers is Weak

In the current college education, for ideological and political teaching of professional courses, the enthusiasm, initiative and creativity of professional course teachers are not high. On the one hand, the courses of accounting major include basic accounting, intermediate accounting, financial management, auditing and other related courses, which involve a lot of relevant content and complicated knowledge. Students have only a little knowledge of a lot of professional knowledge, so teachers need to make full use of class time to explain professional knowledge. On the other hand, many teachers in the process of the professional knowledge of teaching is not set up the idea of ideological and political teaching, even noticed the ideological and political education, are also pay more attention to accounting, the interpretation of relevant knowledge and skills for the accounting professional ethics, and other related to ideological and political knowledge most are generalizations, not too much. In their traditional concept, as long as students can understand the professional knowledge of accounting in books, it is considered that they have completed the teaching task. In addition, some teachers in considering design ideological elements into accounting professional knowledge teaching, not closely related to the integration of knowledge module or is not alignment with ideological element and suit a point between the professional knowledge, causes in the education teaching is hard, students are a little knowledge, no interest and motivation to study education teaching. Therefore, accounting teaching and ideological and political education cannot be organically combined, ideological and political education effect is not significant. Furthermore, students cannot effectively understand its ideological and political connotation and cultivate students' humanistic and scientific qualities.

3.3. Some Students are Lack of Ideological and Political Accomplishment

Nowadays, the society is in the critical period of economic transformation, and various contradictions emerge in endlessly, especially those caused by the relationship of material interests. With the trend of economic interests, the phenomenon of "interest first" is gradually forming in the society. However, some students' immature outlook on life and values gradually become utilitarian

and egoistic under the influence of this phenomenon. On the one hand, in terms of values and life pursuit, some college students aim to get a diploma, find a job and make a lot of money. Therefore, the study of professional knowledge is eager to learn, but in the study of ideological and political aspects of contempt, as a waste of time. This kind of value of money worship is mainly reflected in the employment of students, they chase after the current good operation of the enterprise, but do not care about the company's reputation and future development. Or do part-time accounting, a day or a few days will do a month or even a few months, a year of accounts, complex work can not be accurately completed, leading to the current production and operation of the enterprise can not be accurately reflected in time. Part-time accounting is not according to the usual invoice when make account, receipts, bills or borrowing form, etc., but only using the certificate provided by the business owner to make account, some even in the absence of any documents, only in accordance with the business owner intentions make account, unconsciously accounting fraud and even help enterprise tax evasion, thus breaking the law. In terms of personality, such students are principled, independent and lack the ability to think and judge independently. They are not strong enough to resist pressure when facing various setbacks. On the other hand, when facing the interests of individuals, collectives and even the country, they are self-centered and do not consider problems other than themselves, with obvious self-orientation.

Most students in school are mainly focused on learning professional knowledge, world outlook, outlook on life and values have not been systematically formed, and their views and evaluation of many things are one-sided and not comprehensive, which requires teachers to carry out ideological and political education while imparting professional knowledge. Furthermore, compared with other teachers, teachers of specialized courses spend more time with students, have a deeper understanding of students, and are more appealing to students, which can effectively guide students to learn ideological and political knowledge. Due to the important position in social and economic accounting, the accounting specialty students than other, more should have honesty, integrity, independence, objectivity, dedication, has the good professional ethics, such as principle and sense of responsibility they should not only master basic accounting theory knowledge and relevant skills, etc., should be master in accounting rules and regulations, professional ethics of accounting personnel requirements, In order to better promote the development of social economy.

3.4. The Professional Textbooks Lack Ideological and Political Elements

Teaching materials are the main way for students to acquire knowledge and also the important basis for teachers to carry out teaching activities. When teaching, teachers need to make decisions on teaching objectives, teaching emphases and difficulties, classroom design and related teaching concepts by borrowing the compilation content of teaching materials. Therefore, a textbook integrating professional knowledge and ideological and political factors is of self-evident importance to curriculum ideological and political construction. Professional textbooks with ideological and political elements can not only comprehensively and systematically combine ideological and political knowledge with professional knowledge, but also improve the efficiency of teachers' teaching and students' learning, and guarantee the construction of ideological and political curriculum. However, as far as the professional textbooks currently used are concerned, there are few ideological and political elements related to the major.^[5] Only the chapter of professional ethics is covered, and most of the ink is still focused on the writing of professional knowledge and skills. This requires professional teachers to compile related ideological and political elements on the basis of professional knowledge, and combine ideological and political elements smoothly with professional accounting knowledge to achieve the effect of moistening things silently.

In addition, the content of ideological and political education in teaching materials should be

updated continuously with the changes of national and social environment and policies, but there is an obvious lag between the content of ideological and political education in many colleges and universities and the development of the real society. Combined with accounting teaching, ideological and political should be combined with the latest accounting knowledge, such as accounting standards. The lag of ideological and political content not only cannot better cultivate all-round talents, but also has a negative impact on students' ideological and political aspects. Therefore, the effectiveness of ideological and political education in colleges and universities is not strong, so that students cannot combine the latest professional knowledge of accounting to experience the connotation of ideological and political education.

3.5. Lack of Effective Assessment of Curriculum Ideology and Politics

In the current college education system, assessment is a very important and effective link. A systematic and standardized assessment of the knowledge points combining ideological and political and accounting professional knowledge is conducive to the integration of ideological and political construction and professional knowledge. On the one hand, the teacher evaluates and analyzes the overall test results to understand the situation of students' mastery of knowledge, which is also the feedback of the teacher's teaching, so as to effectively check the quality of teaching, and then adjust and improve the teaching method. On the other hand, students on their own learning results of a test, excellent students will check the knowledge points according to the exam to fill in the gaps, review and summarize the learning situation, so as to adjust and improve their learning methods to a higher level. However, at present, schools rarely carry out assessment on this aspect, and even if the relevant knowledge is tested, the proportion is very small, so it is difficult for teachers and students to pay attention to professional ideological and political teaching. In addition, for a long period of time, the school took "curriculum, ideology and politics" and "education" as the soft standard of "label" in the assessment, and did not make a rigid evaluation. The main object of the assessment was still the number of papers, projects, awards, patents, etc. This further causes teachers to spend more time on the study and research of professional knowledge, neglect the improvement of ideological and moral quality, and lack of ideas of ideological and political education, thus affecting students' understanding and mastery of curriculum ideology and politics.

4. Suggestions on Ideological and Political Construction of Accounting Courses

4.1. Start with the Core Professional Courses and Explore the Ideological and Political Breakthrough Point

Ideological and political education of curriculum is inseparable from the integration of professional courses. When integrating ideological and political elements, teachers should find professional knowledge that can fit with them and effectively combine the two in teaching to the maximum extent. This will greatly promote the course of ideological and political progress, can quietly integrate ideological and political education into professional knowledge teaching. Accounting major mainly includes basic accounting, intermediate accounting, financial management, auditing and relevant practical courses. In the construction of these courses, ideological and political elements, professional knowledge, management skills and other effective integration, to achieve the efficient combination of talent and education.

Basic accounting is an entry-level subject for students. Most students pay more attention to the study of accounting entries because they have not been exposed to accounting knowledge before, but do not pay enough attention to theoretical knowledge such as accounting development, accounting functions and accounting goals. In fact, the introduction of accounting knowledge is

inseparable from ideological and political education, teachers should pay attention to the explanation of these knowledge in the lecture, but also can be smoothly integrated into ideological and political education. For example, when explaining the development of accounting, we can analyze the influence of the environment on the change of accounting based on the development and reform of national society and economy. In this way, we can not only thoroughly analyze the development of accounting in various aspects, but also let students understand the development of national history and policies and cultivate patriotism. The accounting function is mainly accounting and supervision function.^[1]Both functions require accountants to respect objective facts, be fair and open at work. In explaining the requirements of accounting and supervision, ideological and political elements can be integrated to train students to abide by accounting standards, objective and fair, and seek truth from facts, and other professional ethics. In addition, accounting theory system is built with accounting objectives, so we can see the importance of accounting objectives. The accounting objective emphasizes the usefulness of accounting information, which requires that in the highly developed information age of the network, financial personnel can obtain real and effective information useful to the interests of enterprises from the multifarious and mixed information of true and false. Teachers can take this as a breakthrough point to carry out ideological and political education.

Intermediate financial accounting course is based on basic accounting, more in-depth introduction of the basic theory of financial accounting, and in accordance with the newly reformed accounting standards to learn the recognition and measurement of accounting elements and how to prepare financial statements. Intermediate financial accounting and ideological and political education have a lot in common, we can use this to carry out combined teaching. For example, many accounting standards and some changes of accounting standards are mentioned in the book. It can be seen from the constant changes of accounting standards in these years that knowledge is constantly updated and not immutable. This also shows that students should not only learn theoretical knowledge during the university period, but also continue to learn in the morning work in the future, cultivating the concept of lifelong learning. At the same time, China's accounting standards and international accounting standards convergence, in this process, improve and repair the problems in China's accounting standards, teachers can take this to train students in solving problems, not only to use their own known knowledge, but also learn to learn from others. Whether to use historical cost or fair value in accounting measurement is mainly based on accounting standards, which cannot be used at will because of the profit and loss of enterprises. Accounting personnel need to develop a fair and objective attitude to measure and abide by the professional ethics of accounting standards. The reliability and prudence in the quality of accounting information are closely related to ideology and politics.^[3]The reliability of accounting information requires accountants to have objective and fair, independent and professional cultural accomplishment and humanistic accomplishment; Prudence requires accounting personnel not to overcount assets and income, not to under count liabilities and charges, to cultivate our rigorous work style. In addition, there are many aspects of different methods of accounting, will cause different impacts on enterprises. For example, assets impairment turn back, intangible assets research and development costs are capitalized. In this case, we cannot because of the profit and loss of the enterprise to decide which accounting method to use, need to comply with the accounting standards.

Financial management is the core course of accounting major, which mainly teaches students how to invest, raise funds and fund operation and other related knowledge, with strong theory and practice.^[8]However, the theoretical knowledge of this course is complicated and boring, and it is difficult for students to be interested and understand if they only teach professional theoretical knowledge according to the textbook. In the teaching process, the combination of ideological and political education and professional knowledge teaching can well dilute the boredom brought by

theoretical knowledge and increase the diversity and richness of the curriculum. For example, financial management goals and conflicts of interest. First, principal-agent problems and conflicts of interests. Principal-agent problems are mainly caused by the shareholders of enterprises who, in order to better develop the company, start to hire specialized management personnel for the position of manager, forming the separation of ownership and management rights. The separation of the two rights brings information asymmetry between the principal and the agent, and the two have different business objectives, which often leads to moral hazard of the agent. The agent takes advantage of his right of management to take selfish actions after the contract is reached and damage the interests of the agent. When explaining this knowledge point, the teacher can combine the thought politics to teach the student not to lose principle in the future work, do not seek personal gain, fulfill the duty due. The second is the conflict between social responsibility and interest. While maximizing value, enterprises also need to undertake necessary social responsibility. Teachers can explain this conflict in light of the professional ethics that financial personnel should have social responsibility. When teaching the professional knowledge of time value of funds, we can introduce campus loan cases closely related to our students. By calculating the final value of compound interest and comparing it with the initial loan amount, students can have a deeper understanding of the harm of campus loan numerically. Then train students the correct view of money, values, establish rational consumption, do not blindly compare with the concept. When teaching Dupont analysis of financial analysis, guide students to look at problems from different angles.

The audit course is mainly to let students understand the basic theory, basic methods and audit practice process and operation technology, which is helpful for students to have a deeper understanding of the whole process of the operation of economic entities. As audit is an independent economic supervision activity, it attaches great importance to the professional ethics of auditors and requires auditors to have the qualities of impartiality, independence, integrity, dedication, honesty and so on. Teachers can integrate ideological and political elements from the professional ethics of certified public accountants, audit independence and other aspects to further optimize the construction of ideological and political courses.

4.2. Enrich the Course Ideological and Political Teaching Form, Permeate the Course Ideological and Political Ideas

In the course ideological and political education of accounting major, teachers can use different teaching forms to organically integrate ideological and political content and professional knowledge, which can not only increase the interest and richness of class, but also better improve students' professional knowledge and skills and ideological and political accomplishment. In the basic accounting class, in addition to explaining the theoretical knowledge of accounting vouchers, accounting books, financial statements and so on, teachers can also let students use the knowledge learned to complete the registration, compilation, filling, audit and other operations. These work seems simple, is the basic work of accounting personnel, in fact, the workload is relatively large, the content is various and complex, which requires the accounting personnel in the operation of fine, accurate, accurate, rigorous, cannot tolerate the slightest careless.^[6] In this way, imperceptibly cultivate students' professional ethics. In addition to learning knowledge from books, students can further deepen their understanding of professional knowledge by doing physical operation on the computer.

ERP sand table simulation experiment, financial decision-making training and other courses. Compared with theoretical courses, practical courses can increase students' enthusiasm, initiative and sense of participation in class. Take sand table simulation as an example, this course mainly asks students to form a group and simulate running an enterprise in the COMPUTER ERP system,

with students acting as general manager, production manager, sales manager, purchasing manager and financial manager respectively. Require students to be familiar with the process of enterprise operation, according to their role in the team duty requirements, master the production and operation of an enterprise business operations such as: market analysis, advertising, declare orders, purchasing materials, development of production line, the production and delivery according to orders, fill the financial statistics, audit, annual report and submit annual audit report and submit. The course to student's exercise far beyond the professional theory course of study, more help in training courses in education education course education, teachers through the guide in practice operation, let the student to realize enterprise operation process need to work closely with each department and actively coordinate, communicate with each other, in the process not only focus on their work content, We should always pay attention to the work of other students, after all, everyone's work content is closely related to each other, influence each other.

Combining with case analysis, ideological and political elements are integrated into professional knowledge.^[7]Case is an important starting point to enhance the practical effectiveness of course ideological and political, combined with the current popular cases can improve the attractiveness, appeal and persuasion of course ideological and political. For example, the accounting professional ethics combined with enterprise accounting fraud cases to explain and analyze. Take Kangmei Pharmaceutical as an example. In 2019, Kangmei Pharmaceutical announced that there were many major accounting errors in its 2017 financial report, including nearly 30 billion yuan of excess capital, and attempted to explain the extra 30 billion yuan with accounting errors. However, after the FINAL determination of the CSRC, Kangmei pharmaceutical disclosed the relevant annual report there are false records and major omissions. Through the analysis of this case, teachers should guide students to have the professional ethics of honesty and trustworthiness, having principles, following accounting standards, objectivity and fairness. When talking about corporate interests and social responsibility, we can combine the example of Hongxing Erke to analyze it. This year, after the flood in Zhengzhou, Hongxing Erke announced to donate 50 million yuan of materials for disaster relief, but from the financial statements of the past two years, Hongxing Erke continued to lose money. In this case, Hongxing erke or decided to take social responsibility. With the increasing heat of hongxing Erke donation event, the majority of people have snapped up their products in offline physical stores and Taobao live broadcast rooms, thus bringing Unexpected benefits to Hongxing Erke. Teachers can use this case to cultivate students' sense of social responsibility.

4.3. Improve Teachers' Ideological and Political Awareness and Provide Ideological and Political Guarantee for Teaching

Teachers are the backbone of promoting curriculum ideological and political construction. First of all, it is necessary to establish teachers' awareness of ideological and political education, explore the ideological and political elements related to the curriculum, and integrate them into the teaching process of professional knowledge. Secondly, the ideological and political literacy of teachers should be required. Teachers need to know the history of China's development and accounting laws and regulations. Finally, some activities can be organized to improve teachers' ideological and political accomplishment and enhance their sense of responsibility in teaching.^[5]For example, seminars or lectures with ideological and political education as the theme are regularly carried out, and teachers are invited to watch documentaries about ideological and political education. Teachers' teaching is inseparable from the use of textbooks, so teachers of accounting courses should actively compile textbooks with ideological and political elements. In the compilation of teaching materials, ideological and political elements can be integrated into the compilation of professional teaching

materials from the overall and details of two aspects. For example, in the preface, it clearly points out that the ideological and political learning related to professional knowledge should be studied and emphasizes the significance of ideological and political learning in the course. Include ideological and political elements in the learning module in the directory; when compiling specific professional knowledge, annotate the ideological and political elements related to it; Add the ideological and political exercises to the exercises after class. In addition, ideological and political education can be combined with professional teaching based on the current popular cases and the professional ethics requirements of financial personnel. At the same time, we should also pay attention to the ideological and political combination with professional knowledge to be connected with the current hot spots, and cannot be divorced from the current social development. This can further promote teachers to carry out ideological and political education in the curriculum. In addition, from the perspective of assessment, on the one hand, the assessment of ideological and political education in teachers' courses is carried out, and teachers' teaching record is regularly put on record whether ideological and political elements are present. Meanwhile, ideological and political teaching level is taken as an important indicator of teachers' professional title promotion and evaluation. On the other hand, the ideological and political results of students' learning courses are tested. Teachers assign homework about ideological and political elements and professional knowledge, and reward and punish students according to the results. Meanwhile, the score of professional knowledge with ideological and political elements in the exam is increased. So that students pay attention to curriculum ideological and political learning.

5. Conclusion

The state to be established, politics to be prosperous, industry to be prosperous. In today's high-speed economic operation, a talent with excellent character and learning is of self-evident importance to the development of the country, society and economy. As an important base of talent cultivation and development, colleges and universities should not only promote the development of ideological and political courses and professional courses, but also effectively combine the two, so as to further cultivate talents with all-round development of humanistic and scientific qualities. As an important link of economic and social development, accounting should pay more attention to the construction of curriculum ideology and politics. Should also note that now in the course of colleges and universities ideological construction of some of the problems: the ideological education and accounting teaching school failed to system integration, professional teacher education teaching consciousness, part of the students lack political literacy, teaching lack of ideological elements, backward education teaching contents, lack of effective education teaching evaluation.

Based on the necessity and current situation of ideological and political construction in colleges and universities, this paper puts forward solutions from different dimensions. The core conclusions can be summarized as follows: First, find the entry point of ideological and political elements in the teaching of professional knowledge. The main contents of ideological and political education are honesty and trustworthiness, independence and justice, objective and reliable, respect for facts, abide by rules, abide by discipline and law, lifelong learning, patriotism and dedication, sense of responsibility and so on. Second, enrich the ideological and political teaching form from the aspects of hands-on operation, introducing cases and carrying out practical training. Third, to provide guarantee for curriculum ideological and political construction, mainly including improving professional teachers' ideological and political education awareness and political literacy, compiling textbooks containing ideological and political elements, and assessing teachers and students' ideological and political teaching. This paper hopes to effectively promote the ideological and political construction of accounting courses and promote colleges and universities to cultivate more

all-round development of accounting professionals.

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