

Research and Practice of Ideological and Political Coordination Construction of the Core Courses of Open Education and Accounting Major

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Abstract: In this document, we particularly concentrate on the open - based education in the accounting professional core courses and view it as the overall construct that functions as the specified research subject. Through elaborate endeavors, we guarantee a distinct comprehension of the theoretical underpinning and the critical core matters existing within the framework of education. We carry out a comprehensive analysis of the present situation of educational development and the utilized teaching strategies. In addition, we delve profoundly into the teaching approach and the well - designed teaching arrangement related to the open - based accounting core course education. The accounting core courses comprise significant disciplines like financial accounting, which offers a solid ground in dealing with financial transactions and preparing the relevant reports. Economic law equips the students with a comprehensive grasp of the legal aspects within the business sphere. Cost accounting allows students to understand the essential concepts pertaining to cost management and control. Tax accounting imparts the necessary information to handle tax matters effectively. And financial management courses endow students with the capabilities to make informed financial decisions. In the setting of the "14th Five - Year" development plan and the "14th Five - Year" plan for the development of education in Shaanxi Province, we meticulously formulate the ideological and political implementation path. We actively explore the emerging tendencies of the ideological and political reform, with the aim of aligning our educational system with the evolving needs of the society and the nation. By adopting these measures, we can better equip our students with the required skills, knowledge, and values, preparing them to become well - rounded individuals who are capable of making significant contributions to the growth and progress of our society.

1. Introduction

In the current era, Chinese higher education institutions are confronted with new scenarios, new

requirements, and new hurdles. "Which virtues to establish and which kind of people to cultivate" is a pressing issue that needs to be addressed in ideological and political education, and it is also the basic task of open education in colleges and universities in China. Curriculum - based ideology and politics, as a strategic move to build the long - term mechanism of moral education and fulfill the three - dimensional education, is a return to the notion of curriculum education. In 2004, the Central Committee of the Communist Party of China and the State Council issued the Opinions on Further Strengthening and Improving the Ideological and Political Education of College Students, which suggested that "Fully utilize the classroom and Seize the initiative of ideological and political education" [1]. By 2014, Shanghai took the lead in implementing the pilot curriculum - based ideology and politics reform. From 2015 to 2017, "Enhancing ideological construction, adhering to the central link of moral education, and nurturing red - focused and specialized successors". Since 2018, with the proposal of "Giving full play to the function of the curriculum education system, running through the ideological and political education system, and achieving the collaborative educational effect", the ideological and political course has gone through three stages of preliminary exploration, expansion and deepening, and formation and development. Its development and history are presented as shown in Table 1.

Table 1: Historical evolution of ideological and political development

Time	Stage	Important Nodes
2004—2015	Preliminary Exploration Period	<ul style="list-style-type: none"> ● In the month of October in 2004, the Central Committee of the Communist Party of China along with the State Council released the Opinions regarding Further Strengthening and Improving the Ideological and Political Education of College Students, and it indicated that: fully utilize the primary status of classroom education and seize the initiative in ideological and political education. ● In the month of January in 2014, Shanghai led the way in conducting the pilot reform of ideological and political courses, and initiated a series of "China series" courses. ● In the month of January in 2015, the Central Committee of the Communist Party of China as well as the State Council issued the Opinions on Further Strengthening and Improving the Thought of Publicity Work in Colleges and Universities under the New Situation, stating that: enhance the construction of ideological positions, realize the integration of teaching materials, the classroom, and the mind.
2016—2017	Expand The Deepening Period	<ul style="list-style-type: none"> ● In May 2016, the top leader of the state clearly stated in the National Conference on Ideological and Political Work in Colleges and Universities that: insist on the central aspect of moral education and achieve the synergetic impact of the same direction. ● In February 2017, the Central Committee of the CPC and the State Council issued the Opinions on Strengthening and Improving Ideological and Political Work in Universities under the New Situation, with an emphasis on: enhancing the value orientation of ideological and political education and cultivating successors who are revolutionary, professional, and talented. ● In December 2017, the Leading Party Members' Group of the CPC Ministry of Education issued the Implementation Outline of the Project to Enhance the Quality of Ideological and Political Work in Colleges and Universities, which explicitly underlined: promote the reform of the ideological and political classroom transformation of courses, and improve the education system and its functions.
2018—present	Form a Period Of Development	<ul style="list-style-type: none"> ● In May 2018, the General Secretary of our country emphasized during the Forum between Professors and Scholars of Beijing University that the fundamental duty of education encompasses, among other things, effective implementation of the ideological and political advancement of curriculum content. ● In March 2019, the same leader underscored during the National Symposium for Ideological and Political Theorists in Educational Institutions that we must optimize the pedagogical potential of all course offerings and foster synergies across various disciplines. ● In June 2020, the Leadership Team of the Communist Party of China's Ministry of Education released the Comprehensive Plan for the Ideological and Political Development of Courses in Higher Learning, emphasizing that ideological and political instruction permeates the entire training framework and holistically enhances the ideological and political cultivation of course materials. ● Lastly, in April 2022, the General Secretary reiterated during the Forum between Educators and Students of Renmin University of China: to impart ideological and political tenets, augment the instructional efficacy, and actualize the educational impact.

By clarifying the theoretical basis and core issues of ideological and political course, this study analyzes the development status and teaching strategies of the core course of open education and the ideological and political cooperative construction of accounting major. In this paper, the teaching mode and teaching design of the ideological and political planning of the core course of

accounting in open education are studied. Core courses of accounting include financial accounting, fundamentals of Economic law, fundamentals of cost accounting, fundamentals of tax accounting and fundamentals of financial management. This study combines the national "14th Five-Year Plan" and the "14th Five-Year Plan" of Shaanxi Province's education development, and formulates the way to realize the ideological and political construction of open education and accounting core curriculum. This study explores the reform trend of the coordination between the core curriculum of open education and the ideological and political construction of accounting major, and strives to cultivate high-quality applied accounting talents with professional ethics, responsibility and craftsman spirit, so as to maximize the educational effect. To address the problem, that is to resolve the problem.

2. Teaching Strategy of Ideological and Political Coordination Construction of the Core Courses of Open Education and Accounting Major

All things will encounter issues during the course of development, and the aim of identifying problems is to ultimately address the problem and remove the hindrances to the development of things. It is the inevitable option to explore the construction strategy of "curriculum ideology and politics" in open education, in order to promote the effective implementation of the fundamental task of moral education and enhance the quality of talent training [2]. This article thoroughly examines the predicament of the construction of open education "course education" and the reason for the difficulties. It proposes to strengthen the construction of open education "course education" from three aspects such as principles, methods, and paths, adhere to the party's leadership, coordination, and practical principle, and implement the unity as a whole and support, since and training, integration and linkage. The party committee, propaganda department, office, and professional course teachers establish the values of "khalid first" values, and the professional course highlights the value orientation of science.

2.1. The Principle of "Curriculum Thinking and Politics" Construction of Open Education in Chinese Colleges and Universities

The development of "curriculum ideological and political" in the open education of colleges and universities in China ought to adhere to the three principles of the leadership of the Party committee, the principle of coordination, and the principle of being close to actuality. Firstly, the principle of the leadership of the Party committee. The open education Party committee should always bear in mind their leading core position, establish "curriculum education" awareness, make clear through the concept of professional courses to promote educational work, implement the policies of the central committee, and lead the college to create "curriculum education". The educational curriculum starts from the Marxist curriculum, does not deviate from Khalid's goal, and promotes the construction of curriculum education under the leadership of various departments and teachers [3]. Secondly, the principle of coordination and joint construction. During the process of professional course teachers learning Marxist theory and improving moral cultivation, ideological and political theory teachers need to play a supporting role, guide professional course teachers to learn to use materialist dialectics and historical materialism to observe, analyze, and deal with real - life problems, keep a rational and sober cognition of the problems existing in social development, adhere to the bottom line of Marxist ideology, attach great importance to the development and progress of Marxism in our country. As a result, the personal accomplishment of professional teachers can rise to a higher level and realize the significance of khalid ents. Thirdly, the principle of being close to practicality. Backbone teachers should take the initiative to play the role of leaders and actively organize "curriculum ideological and political" experience exchange and sharing

meetings, which not only promotes the cooperation between teachers, but also enhances the strength of the team.

2.2. The Method of "Curriculum Thinking and Politics" in Chinese Universities

The fulfillment and impact of the objective of open education in Chinese colleges and universities are inseparable from the guidance and utilization of certain approaches. In the new age, educational work is confronted with a completely distinct era backdrop and historical circumstances, in the face of the characteristics of college students' ideological activities and the actual ideological and moral level, only by insisting on keeping pace with the times and promoting approach innovation, can the educational work have eternal vigor and vitality, give full play to its own function, and effectively realize its own value. If one desires to understand and transform the world, one must carry out a series of thinking activities and practical actions [4]. The various means that people follow and apply in these activities are collectively referred to as approaches. "However, the approach is not a physical tool or entity factor, it is always closely linked with human activities. Without people's knowledge or practice, the approach loses the basis and value of existence." The "Curriculum education" is a novel type of new - style ideological and political education concept, it is the ideological and political education of college students in the new era. In the face of the fact that some colleges and universities in the open education do not attach importance to the "education" course construction, some specialized course teachers "teach" with a heavy emphasis on "education", and some college students' professional knowledge contains the ideological and political education elements "payment", the construction of our country's colleges and universities' open education "course education" should adhere to the unity of the whole and support, since the examination and training and the integration and linkage approach.

2.3. The Path of the Construction of "Curriculum Thinking and Politics" in Chinese Colleges and Universities

"Curriculum ideological and political affairs" is a long - term and systematic undertaking within the framework of the "three - dimensional education pattern". It is not just the ideological and political aspect of professional courses, nor is it to build a "sample room" for a particular type of courses, but rather requires professional courses to fulfill the educational function, and the teachers of professional courses have the responsibility for education. Hence, the "curriculum thinking and political affairs" of open education in Chinese colleges and universities should be enhanced in construction from three aspects: the responsible subject, the implementation subject, and professional courses. In the Party committee, the propaganda department, and education, firstly, in the construction of "course education" in the open education of our country's colleges and universities, the Party committee takes up the position of responsibility to actively take on the responsibility of khalid ents, eliminate the cognitive deviation of the implementation subject of educational work, and incorporate the concept of comprehensive education throughout the entire course, fully, and the whole process. Secondly, the open education and propaganda department of colleges and universities plays a role in publicity [5]. Finally, the Office of Academic Affairs of Open Education has put the educational concept of "curriculum thinking and political affairs" into practice. The research on "curriculum ideological and political affairs" through the form of topics will also promote the scientific research construction of the open education of universities to a certain extent, providing a strong starting point for academic exchanges and cooperation among teachers and creating a good scientific research atmosphere. In terms of the value of "morality as the priority" for specialized teachers, the pursuit of "virtue as the priority" is the requirement for the open education teachers of colleges and universities in the new era. The pursuit of the value of

"virtue as the priority" is the need for the open education of teachers in colleges and universities. The pursuit of the value of "virtue as the priority" is the need for the self - improvement of open education teachers in colleges and universities. In the aspect of highlighting the scientific value orientation in professional courses, the unity of individual value and social value effectively implements the essence of moral education, on the one hand, promoting the inheritance and promotion of the tradition of moral education; on the other hand, promoting the integration of the socialist core view to the country, society, and individual [6].

3. Teaching Mode of Ideological and Political Coordination Construction of Core Courses of Education and Accounting

3.1. Adhere to the Curriculum Ideological and Political "Six Combination", and Strive to Impart Knowledge and Value Guidance of Unity

The curriculum in terms of thinking and politics is inseparable from the rational arrangement of the curriculum, and scientifically effective classroom instruction is the main form of ideological interaction. Within the entire main channel of the classroom, knowledge transfer and value guidance are inseparable. Colleges and universities ought to return to the essence of education, enhance students' knowledge reserves, and reinforce students' character nurturing. The curriculum combines the guidance of values with the development of disciplines, and gives full play to the leading role of ideological and political construction of the curriculum. The curriculum combines the needs of the state with the objectives of teaching, and enhances the sense of responsibility and patriotism in practical learning. We shall combine historical wisdom with weak points in reality, and promote confidence in socialist culture [7]. The curriculum combines professional emotion with personal personality traits to improve students' healthy and positive personality qualities. The curriculum will combine the construction of teachers' ethics with the construction of students' behavior norms, and give full play to the role of model guidance. The curriculum combines knowledge teaching with practical courses to form a comprehensive education plan.

3.2. Innovative Curriculum Ideological and Political "Four Integration", To Promote the Coordinated Development of Comprehensive Quality and Professional Ability

The emphasis of the "six combinations" lies in exploring the ideological and political elements embedded in the curriculum and completely incorporate them into the classroom teaching procedure. In order to actually achieve the "integration of morality and intelligence", ideological and political education permeates the entire process of educational and teaching; we should also innovate the approach of ideological and political integration, that is, "craftsmanship". Incorporate socialist advanced cultural elements into course teaching to promote students' independent study and active discussion. Integrate excellent traditional Chinese cultural elements into the teaching environment, and advocate immersive learning modalities. Ideological and political courses are integrated into the second class in order to enhance the level of students' accounting skills competition. Adhering to the concept of "student - focused", with the criterion of "high - level, innovation, and challenge" (a single type), we hold an accounting skills competition every year to promote teaching through competition, supervise schools through competition, and conduct explicit ideological and political education. The curriculum integrates Chinese local cultural elements into practical teaching activities to improve students' ability to understand and analyze problems. Beginning from the socialist education and training goal of cultivating people through virtue, we should well perform the top - level design and realize the integration of practical teaching and professional theoretical knowledge, thereby making the ideological and political teaching more active and lively. According

to the classified design, the practical course teaching is effectively increased from the reasons for the practical teaching course, how to arrange the classroom content, how to set up course activities, and how to make the final teaching evaluation, in order to enhance the evaluation and judgment of the entire teaching process. Add practical target courses to the cognitive target system, so that practical teaching can boost talent training, and promote the formation of good interaction and cooperation between the society and students [8].

4. Realization Path of the Ideological and Political Coordination Construction of the Core Courses of Open Education and Accounting Major

In order to boost the efficiency of the development of "curriculum ideological and political matters", we ought to adhere to the principles of being based on facts, innovative thinking, highlighting key points, and seeking practical results. "Being based on facts" is the starting point, "innovative thinking and highlighting key points" is the methodology, and "seeking practical results" is the foundation. By grasping the four principles of "curriculum ideological and political" construction, it will not deviate from the direction. In this article, we will delve into how to enhance the effectiveness of the "curriculum ideological and political" construction from the aspects of teaching staff, teaching plan, planning and deployment, as well as the environment, so that "curriculum ideological and political construction" is not limited to the conceptual level, but can achieve results in practical teaching [9].

4.1. To Enhance the Awareness of the "Curriculum Ideological and Political" Teachers of Open Education and Accounting Majors

The establishment of "curriculum ideological and politics" is a systematic undertaking, and the crucial point lies with the professional course instructors initially, and then to cultivate people, educate people by cultivating oneself first. In the process of "curriculum ideological and political affairs" development, the teachers of professional courses should "enter the situation, stay focused on the matter, understand and act, and integrate the body and mind." The teaching profession itself has its uniqueness, which requires not only capabilities and experiences, but also ideals, beliefs, values, love, and patterns. It needs to cultivate oneself first and then influence others. Professional course instructors are the education in the construction of the educational subject and are the primary responsibility of classroom teaching, and are the main force in promoting the construction of "course education", and are the executor of "course education" educational teaching reform. The "course education" ability of professional course instructors directly affects the intensity of the classroom teaching quality, teaching effect, and whether to achieve khalid ents results. Hence, in order to ensure the steady progress of "curriculum ideological and political affairs", it is necessary to set higher requirements for all teachers, especially specialized instructors. Firstly, clarify the ideological value identification to enhance the consciousness of curriculum education. Secondly, enhance the ability of professional development and enhance the consciousness of theoretical learning. Thirdly, standardize the construction of teachers' virtue and sublimate the behavioral consciousness of words and deeds [10].

4.2. Improve the Teaching Program of "Curriculum Ideological and Political" Practice of Open Education and Accounting Major

It is arranged and planned by the Academic Affairs Department, and the School of Marxism, the professional divisions, and the related departments will collectively discuss the overall layout of the specific content of the "curriculum ideological and political matters" teaching plan of the school.

Given the distinct characteristics of each major, it is necessary to focus on exploring the ideological and political resources in line with the features of the major, and make full use of the ideological and political resources of the campus and external practice bases, thereby forming a curriculum system with one college, one major, and one unique feature. The teaching plan should be clearly incorporated into the talent training plan of each major. Once the teaching program is established, unified teaching documents such as syllabus, teaching design, evaluation criteria, and so forth should be provided, in order to facilitate the implementation and execution of "curriculum ideological and politics". The scientifically and rationally designed teaching scheme of "curriculum ideological and political courses" directly impacts students' in - depth understanding of ideological and political theory and the enhancement of Marxist theoretical attainment. Firstly, to develop the educational function of the specialized course teaching materials. By organizing the content of the teaching material, integrating the compilation personnel, and establishing the monitoring system, the educational function of the specialized courses is realized. Secondly, improve the teaching methods of professional course teachers. It mainly comprises: experiential learning, promoting the internalization of professional ethics and ideals and beliefs; case - based teaching, realizing the integration of knowledge and value; practical teaching, the cultivation of practical wisdom and the shaping of practical character; interactive teaching, common development through communication and cooperation. Thirdly, innovate the teaching form of professional courses. It mainly consists of: expanding the development of the network platform, realizing the modernization of "ideological and political curriculum"; carrying out social practice activities, and realizing the diversification of "ideological and political curriculum".

4.3. To Coordinate the Deployment and Design of "Curriculum Ideological and Politics" For Open Education and Accounting Majors

"As a significant transformation," the ideological and political aspect "is still in the phase of enhancement, which requires continuously improving the related supporting construction as a guarantee, so as to exhibit an evident function in the practical result. The overall arrangement and design of the ideological and political aspect aims at regulating and directing the practical operation of the ideological and political aspect. The Party committee of colleges and universities ought to combine the features of the school and achieve the rationalization and standardization of the work of "ideological and political courses," optimize the overall arrangement, and enhance the implementation to ensure the smooth progress of the plan construction. It mainly encompasses: firstly, scientifically grasp the planning direction of the teaching construction of "curriculum ideological and political." Secondly, promote the foundation construction of the teaching practice of "ideological and political courses." Thirdly, the evaluation mechanism of the teaching effect of "curriculum thinking and politics" should be constructed reasonably.

4.4. Create a Strong Environment of "Curriculum Thinking and Politics" for Open Education and Accounting Majors

Surroundings is an external and established element, which serves as the existing condition of "curriculum ideological and political" as the teaching system. The alteration of the "curriculum ideological and political" teaching system changes along with the corresponding external surroundings. Colleges and universities actively respond to the party's educational policy, boldly revolutionize the new teaching mode, courageously explore new teaching ideas, flexibly and actively transform the existing environmental atmosphere and probe for favorable factors from the adverse environment. To a certain extent, the surroundings determines the effectiveness of "ideological and political", and the effect of "ideological and political" will transform the

environment. It is necessary to break through the boundary, so that the classroom teaching, campus cultural activities, practical experience education, teaching media, and other subsystems of educational work can resonate at the same frequency and promote together. Different carriers should complement each other, build a three - dimensional and multi - dimensional educational space, maximize the effect of collaborative work, and optimize the improvement of collaborative methods. It mainly consists of: enriching and expanding campus cultural activities; strengthening the multi - dimensional integration of teaching media; and demonstrating the social demand for talents with "both integrity and ability". Society requires young people with strong professional skills. To cultivate students' entrepreneurial spirit of daring and being good at innovation, combine professional education with entrepreneurship education, and ideological and political education with knowledge teaching, in order to reflect the consistency of talent training. Keep the mission in mind, know what to learn, apply what is learned, and feel and think about problems from the perspective of national needs and social needs. Any discipline, any major will play a role in promoting the progress of the whole society. Teachers of each specialized course should let students know how to study their own professional fields, master theoretical knowledge, set up the great ambition of strengthening the country through science and technology, innovating and rejuvenating the country, closely combine their own pursuit with the great cause of national rejuvenation, and look for the direction of construction from the realistic needs of the country and the people.

5. Conclusions

By specifically concentrating on the open education accounting professional core courses education in terms of the overall construction and making painstaking efforts, we have a distinct comprehension of the theoretical basis and core matters. A thorough examination of the current education development and teaching strategies, along with an in - depth study of the teaching mode and design, has been carried out. The accounting core courses, such as financial accounting, economic law, cost accounting, tax accounting, and financial management courses, provide students with various skills and knowledge. In accordance with the national "14th Five - Year" development plan and the plan for education in Shaanxi Province, the ideological and political implementation path has been formulated, and the trend of ideological and political transformation has been actively investigated. In this way, students can be better equipped with the necessary skills, knowledge, and values, equipping them to make significant contributions to the development and progress of the society.

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