

Discussion on the Organic Integration of Ideological and Political Education into the Teaching Practice of "Financial Accounting"

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Abstract

In order to train qualified builders and successors of the socialist ,it not only requires solid knowledge and strong professional skills, but also requires the shaping of ideological character. The article actively explores the organic integration of ideological and political education into the teaching process of "financial accounting", which takes the establishing morality as the fundamental task, realizes the purpose of financial accounting professional teaching and ideological and political education to lead the same peers and cultivates qualified financial personnel.

Keywords

Ideological and Political Education; Financial Accounting; Meaning; Strategy.

1. Introduction

In December 2016, General Secretary Xi Jinping delivered an important speech at the National Conference on Ideological and Political Work in Colleges and Universities: "To do a good job in ideological and political work in colleges and universities, we must make good use of the main channel of classroom teaching. The affinity and pertinence of political education meets the needs and expectations of students' growth and development. All other courses must maintain a certain channel and plant a good field of responsibility, so that various courses and ideological and political theory courses can go in the same direction and form a synergistic effect." In 2017, the State Council also raised the educational issue of "Leading Morality and Fostering People" at the "Opinions on Strengthening and Improving Ideological and Political Work in Colleges and Universities under the New Situation" meeting, but only relying on a single "ideological and political course" is difficult to achieve the ideal effect of educating people. As higher vocational colleges offer more professional courses, students seldom study ideological and political courses while studying professional courses. How to tap the ideological and political education resources contained in courses other than "ideological and political courses" to achieve comprehensive education, which is the urgent tasks faced by higher vocational colleges.

Accounting majors are offered in all higher vocational colleges, and financial accounting is the core course of the accounting major, which runs through the entire process of accounting. Enterprise business information is provided to stakeholders in the form of financial reports for them to make economic decisions. Whether accounting information can play a role depends on whether the information is true and objective. Therefore, accountants are required not only to have strong professional and technical capabilities, but also to have honest and trustworthy, objective and fair professional ethics and social ethics. Therefore, in the process of imparting accounting knowledge and cultivating accounting skills, it is very important that financial accounting courses and ideological and political theory courses are in the same direction.

2. The Necessity of Integrating Financial Accounting Courses into Ideological and Political Education

In recent years, many industries have frequently been reported financial fraud, fraudulent export tax rebates, and embezzlement of public funds and so on, the accounting industry is facing a serious credibility crisis. According to statistics, from January 1 to December 31, 2020, a total of 27 listed companies were punished by the China Securities Regulatory Commission for financial fraud. Therefore, it is of great significance to integrate financial accounting courses into ideological and political education. The goal of financial accounting is to provide true and reliable accounting information for relevant stakeholders, reflect the performance of the corporate management's entrusted responsibilities, and provide a digital basis for accounting information users to make decisions. From large government departments to small public individuals, all need to use accounting information to understand the production and operation of the main body of the enterprise. Whether accounting information is objective and fair will directly affect the decision-making of information users. In order to ensure the quality of accounting information, accountants need to have good accounting professional ethics, and the most important thing is honesty. "If there is no trust, you will not stand." Honesty is the soul of accounting professional ethics. Honesty education needs to be integrated into accounting teaching.

3. Current Teaching Status of Financial Accounting Courses

In recent years, the country has vigorously promoted higher vocational education, and higher vocational colleges have also taken the cultivation of high-quality skilled talents as their teaching goals. However, influenced by traditional educational concepts, there are still some problems in the quality of teaching in higher vocational colleges.

(1) Emphasis on skill training, ignore students' ideological value

In teaching accounting courses, teachers pay great attention to the teaching of accounting theory knowledge and the training of practical operation ability. Most teachers put their energy on these two aspects, pay attention to the cultivation of students' ability to survive in employment, and ignore the influence on students' character. shape. In the age of material desire, facing all kinds of temptations, it is difficult to resist the temptation without firm ideals, beliefs and character. Without the support of good character and professional ethics, the credibility crisis will intensify, disrupting economic order and detrimental to the country's economic development.

(2) Immature ideological and political model of financial accounting courses

Accounting course in higher vocational colleges is a professional course, which is different from ideological and political courses. The content system of accounting courses is designed from a professional perspective. To integrate the elements of ideological and political education into the teaching of professional courses requires the teaching plan design of the teacher. But the ideological and political course of financial accounting is still in the exploratory stage, and there is no mature model to learn from.

(3) The teaching methods are single and difficult to adapt to the needs of the information age

With the rapid development of Internet technology, students have been living in the network age. The traditional "duck-filling" teaching of "teacher standing on the top and speaking, students sitting down and listening" has been difficult to mobilize students' enthusiasm for learning.

4. Strategies for Integrating Ideological and Political Education into "Financial Accounting" Course Teaching

(1) Change the concept of education and attach importance to ideological and political education

As the leader of ideological and political education, teachers must first truly understand the true meaning of curriculum ideological and political, that is, "why do curriculum ideological and political", and then earnestly study the spirit of General Secretary Xi Jinping's speech, and earnestly study the "Guideline for Curriculum Ideological and Political Construction in Higher Education Institutions" "The ideological goal of understanding the spirit of the meeting and speech is to "educate people." Under the guidance of this goal, financial accounting teachers use professional classroom forums to practice socialist core values with their own practical actions in the process of financial accounting teaching, and to "love the party", "patriotism", "family and country feelings" and other ideological and political The education concept is integrated into the corresponding professional knowledge teaching process, and the ideological and political functions of the financial accounting professional courses are brought into play to achieve the goal of educating people without sound.

(2) Identify the ideological and political entry point of financial accounting courses and integrate ideological and political education into professional teaching

Incorporating ideological and political education into the teaching of financial accounting courses requires an entry point. After all, financial accounting is a professional course, which cannot change the attributes of the professional courses and turn the professional courses into ideological and political courses. According to the content system of the financial accounting course and the relevance between each teaching project and ideological and political education, diversified methods and methods are adopted to integrate ideological and political elements into the teaching. As shown below in Table 1:

Table 1. Summary of the integration of ideological and political elements in financial accounting courses

Project	Entry point	Ideological and political elements
Project 1: Cognitive Financial Accounting	Accounting standards, accounting basis	①Establish correct accounting values ②Adhere to the principles and accounting concepts according to law
	Accounting information quality requirements-reliability	①Professional ethics of honesty and trustworthiness ②Objective and fair professional attitude ③Do not make false accounts
	Accounting Information Quality Requirements--Prudence	The doctrine of the golden mean in Confucianism encourages students to maintain a calm and optimistic attitude when they are aggressive.
	Accounting Professional Ethics Love and Dedication-the power of an example	①Case 1: Professor Ge Jiashu, a leading accountant in the field of accounting, still teaches students at the age of 90; Professor Guo Daoyang still works hard in his old age. After 8 years, he completed the huge 3 million-character "General History of Chinese Accounting".

		<p>② Case 2: People who stick to their posts in the new crown epidemic</p> <p>③ Cultivate patriotism</p> <p>④ Build national cultural self-confidence</p>
Project 2: Money funds	Cash on hand-cashier	<p>① Clean and self-discipline, resist temptation</p> <p>② Negative case-illegal crime</p>
	Bank deposit-settlement method	<p>① The advantages of bank settlement</p> <p>② The application of WeChat and Alipay shows the style of a big country and cultivates patriotism and national pride.</p>
Project 3: monetary assets	accounts receivable	<p>① The core values of honesty and trustworthiness, and being kind to others</p> <p>② Show the credibility of the country</p> <p>③ Case: Premier Li Keqiang presided over the meeting to solve the work of government departments and state-owned enterprises in arrears with private enterprises and small and medium-sized enterprises.</p>
	Other receivables-travel expense reimbursement	<p>① Establish a sense of service company and a sense of conservation</p> <p>② Strictly abide by accounting standards, have a rigorous work style and professionalism, and develop good professional habits.</p>
	Debt investment-patriotic national debt	<p>① Patriotism education and political consciousness</p> <p>② Case: Sino-US trade war</p> <p>③ Case: New Crown Epidemic</p>
Project 4: stock	Inventory purchase-false VAT invoice issuance	<p>① The professional ethics of honesty and trustworthiness</p> <p>② Illegal and criminal cases</p>
	Applicable value-added tax rate for goods	<p>① The tax rate ranges from 17% to 16% and then to 13%. It is of great significance for the state to reduce the burden of corporate taxes and fees and benefit the people.</p> <p>② Strengthen the understanding of system self-confidence and road self-confidence</p> <p>③ Feel the prosperity of the motherland and enhance national self-confidence</p>
	Inventory delivery-pricing method The new standard cancels the last-in-first-out method	<p>① Adhere to guidelines and seek truth from facts</p> <p>② The case of adjusting profit</p>
	Inventory impairment	<p>① Case: Zhangzidao "no harvest" incident--- financial fraud</p>

		<p>②Honest and trustworthy, adhere to the guidelines</p> <p>③Establish the correct values of "honesty, integrity, adherence to standards, and no fraudulent accounts"</p>
Project 5: Long-term equity investment	Affiliated companies, company holdings Stock investment	<p>①Case: Financial fraud by Enron in the United States-a huge business scandal related to US politics and economy, high-level government and high-level corporate officials; Arthur Andersen Certified Public Accountants assisted in cheating</p> <p>②Honesty and patriotism education</p> <p>③Adhere to the principles and correct values of not making false accounts</p> <p>④Conscientiously safeguard national interests, develop good professional qualities and professional ethics such as carefulness, responsibility, and responsibility.</p> <p>⑤ Cultivate risk awareness</p>
Project 6: Fixed assets	Confirmation of entry value	<p>①The harm to the country caused by inflated assets-patriotism education</p> <p>②Strengthen skills and improve professional competence</p>
	Depreciation of fixed assets	<p>① Marx's wonderful exposition on depreciation in "Das Kapital"</p> <p>② Use Marxist scientific concept and methodology to solve problems</p>
Project 7: Intangible assets	Self-developed	<p>① Cultivate innovative ideas: mass entrepreneurship and innovation</p> <p>②Patriotic education: shoulder the historical mission of innovation and development and the responsibility of the times</p> <p>③Encourage innovation: preferential tax policies</p> <p>④Case: Sino-US trade war, Huawei's R&D team</p>
Project 8: Investment real estate	Fair value measurement	<p>①Price changes in the real estate market: understand the laws of the market economy and pay attention to national events</p> <p>②Case 1: Wenzhou real estate speculation group, Dai Mengde</p> <p>③Case 2: China's real estate regulation policy</p>
Project 9: Current liabilities	Taxes payable	<p>① Establish the concept of the rule of law: celebrities are heavily fined for tax evasion</p> <p>② Establish the awareness of "Tax evasion and resistance to tax violations, taxation tax co-taxation is glorious" and consciously pay taxes</p>

		<p>③ Cultivate patriotism and responsibility</p> <p>④ Consciously be a good citizen who obeys discipline and law</p>
	Employee compensation payable	<p>① Work is glorious, distribution according to work: work steadily</p> <p>② The professional ethics of honesty and trustworthiness</p> <p>③ Case: The Prime Minister "demands wages" for migrant workers</p>
Project 10: Non-current liabilities	Long term loan	<p>① Cultivate the character of honesty and trustworthiness</p> <p>② Case: Malicious loan fraud</p>
Project 11: Owners' equity	Paid-in capital	<p>① Establish a firm sense of law-abiding management</p> <p>② Case: Withdrawal of capital</p>
Project 12: income	Revenue recognition	<p>① Professional ethics of insisting on standards, being objective and fair, and not making false accounts</p> <p>② Case: Promotions on the Dragon Boat Festival arouse college students' attention to traditional culture; the origin of the festival, Qu Yuan's concern for the country and the people, and promote patriotism education.</p>
Project 13: cost	Administrative expenses-reimbursement	Observe the principles of seeking truth from facts, honesty and self-discipline
	Administrative expenses-supervisory functions	Participate in management, serve the masses, and contribute to the professional ethics of society
Project 14: Profit formation and distribution	Other business profits	Professional ethics of honesty and trustworthiness: listed companies play word games for fraud and manipulate profits.
	Withdrawal of surplus reserve	<p>① Firmly establish a sense of law-abiding operation, and withdraw surplus reserves in accordance with the law</p> <p>② Establish the concept of capital accumulation--Marx's theory of capital accumulation</p> <p>③ The significance of combining Marxism with Chinese practice</p>
Project 15: Financial Statements	Preparation of accounting statements	<p>① Cultivate the concept of honesty and prevent financial fraud: combining the huge harm caused by financial fraud cases to the country</p> <p>② Cultivate the craftsman spirit of excellence and the serious scientific spirit</p>

		③Develop good professional qualities and professional ethics such as being careful, responsible, and responsible
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(3) Change the traditional teaching methods and build a diversified teaching method system
 The traditional "crawling" and "full classroom" teaching methods are transformed into innovative teaching methods, and a diversified teaching method system based on "online and offline integration + classroom internal and external integration + school internal and external integration" is constructed.

First,online and offline integration: Comprehensive use of new information technology methods such as university MOOCs, micro-classes, micro-films, WeChat, Weibo and Douyin, with the help of smart vocational education, Chaoxing and other platforms to achieve offline and online integration, Enliven professional courses and incorporate ideological and political content into the teaching of professional knowledge.

Second, integration of inside and outside the classroom: teachers in class use typical cases, stories, special topics and other methods; students achieve teacher-student interaction through answering questions, group discussions, and playing games. After class, students complete their tasks through speech contests, access to materials, and social research.

Third.,integration of inside and outside the school: Use evening self-study or weekend time to hire successful people or outstanding graduates from outside the school to report to the school. The importance of school learning and rich social experience will be shown to students to understand that there is only practical learning Only good skills can become a qualified builder and successor of the cause of socialism.

5. Conclusion

Integrating ideological and political education into professional curriculum teaching is a measure to implement Lide and foster people. It is a long-term task and requires further exploration. At the same time, it is necessary to avoid a misunderstanding, which is to change the attributes of professional courses and turn them into ideological and political courses.

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