Discussion on the Teaching Reform of Accounting Major from the Perspective of Curriculum Ideology and Politics

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Abstract. The classroom is the main channel of ideological and political education. The foundation of the ideological and political implementation of the curriculum is the teacher's self-respect, the design of the curriculum content, and the key is the innovation of teaching methods. This paper takes accounting major as an example to analyze and discuss the path of implementing curriculum ideology and politics from the aspects of teachers' ability, curriculum content and teaching methods.

Introduction

The course ideological and political education of accounting major refers to an educational activity that integrates the ideological and political knowledge and theory based on socialist core values into all the courses of accounting major. Curriculum ideology and politics is a kind of educational concept and method, which is an educational activity based on curriculum ideology and politics. It integrates the ideological and political education elements such as national feelings, national pride, legal awareness, social responsibility, cultural confidence and humanistic spirit into the teaching of all courses of accounting major. Curriculum ideological and political education does not refer to a specific course, but refers to a kind of curriculum concept, that is, ideological and political education in colleges and universities should be integrated into all the curriculum education, run through every link of teaching and practice, build a whole-process, all-round and all-staff education system, and improve the effectiveness of ideological and political education.

Significance of Ideological and Political Construction of Accounting Professional Curriculums

The Unity of Value Guidance and Knowledge Imparting is the Need of Education and Teaching

In the long-term historical development, ideological education and professional education work in colleges and universities are relatively independent. Teachers of ideological and political courses in colleges and universities teach students theoretical knowledge of core socialist values, while teachers of professional courses focus on the explanation of students' professional theoretical knowledge. We should be aware of, strengthen ideological and political education work, must from higher education essential demand of "education" as the starting point, from the strategic height of national ideology can't just "education courses" to talk about "education courses" construction, and should seize the core link of curriculum reform, give full play to their role as the main channel of classroom teaching in the education, focus on the ideological and political education through the entire school education teaching process, focus on the teaching implementation in the main channel of class teaching, dig into all kinds of curriculum theory of ideological and political education resources, to play professional course education function, the implementation of teacher education.

Course Ideology and Politics is the Need of Accounting Professional Personnel Training

According to the basic requirements of the current social development, if we want to fully realize the construction of socialist universities with Chinese characteristics, we need to strengthen the implementation of the principle of moral education. The concept of "course ideology and politics" is
gradually formed in the teaching of accounting major, and the ideological and political education resources of accounting major courses are explored. Only in this way can we realize the core socialist values in knowledge imparting more stably. Through the study of professional courses, students can deepen their understanding of accounting theories, master various skills of financial accounting, and skillfully handle various economic businesses with these skills. At the same time, they can cultivate good professional ethics and observe the economic order, so as to achieve the purpose of learning and serving the society.

Current Situation and Problems of Ideological and Political Implementation of Accounting Professional Courses

The Concept of Curriculum Ideology and Politics of Accounting Teachers has not been Deeply Rooted in People's Minds

Curriculum ideology and politics is in essence a kind of curriculum view, is a new ideology and politics education idea. Accounting specialized course teachers' understanding of the importance and necessity of "course education" is insufficient, some specialized course teachers continue to believe that the emphasis of teaching is to teach good professional knowledge and the skill, the task of ideological and political education is the ideological theory course teachers, the students' professional knowledge and value guidance, the separation of ideological and political education in specialized courses in accounting class absence phenomenon.

There Is a Lack of Systematic and Standardized Curriculum Planning for "Curriculum Thinking and Politics"

In accounting curriculum standards, teaching objectives mainly include three aspects: professional knowledge objectives, practical ability objectives and quality objectives. The requirement of quality goal is more general, lack of clear ideological and political education that combines closely with professional courses. Accounting major is no exception. No matter in the overall program design of accounting personnel training, or in the platform courses or core courses of each major, there is a lack of standardized and systematic ideological and political education teaching objectives and implementation plans. To strengthen the "ideological and political course" education, it is urgent to revise and improve the training program of accounting talents and the curriculum teaching program, and to increase the relevant content of moral education quality objectives.

The Course Ideological and Political Teaching Methods are Single

Nowadays, college education is still more traditional, mainly based on teachers' teaching methods, lacking some methods such as case teaching, situational teaching, prompt teaching, etc., the classroom atmosphere is relatively dull, the classroom effect is not significant, professional courses such as this, not to mention ideological and political education. The ideological and political education of the course has not been closely combined with the teaching activities of accounting, which reflects the weak pertinence. At present, the course content of accounting major is dull and monotonous, and students' personalities are more and more distinct. Therefore, it is difficult to arouse students' learning interest only by relying on lectures. Not only is there a lack of ideological and political methods in colleges and universities, but the ideological and political platform provided by colleges and universities for students is relatively single. In addition to arranging some general education courses, colleges and universities fail to effectively use the Internet to mobilize students for learning. At the same time, colleges and universities have class teachers, counselors, professional teachers, and so on, schools should be organized in all aspects to form a coordinated ideological and political education of all staff, so as to truly achieve three-way education.
Implementation Path of Ideological and Political Construction of Accounting Professional Curriculum

Ideological and Political Content in the Course of Systematic Design Accounting Teaching

In the course of higher education, it is not advisable to completely separate ideological and political courses from specialized courses. As the main body of each major, professional teachers in colleges and universities should play the role of ideological and political education. In accounting major, for example, students accept professional class education is far more than a week education courses education, professional class teacher is the student contact with the body of the object, so the teacher should be in the course of preparing to join in the process of ideological education, in the process of osmosis of classroom education to students' correct values lead, for example, some cost budget, management accounting, performance management, and other courses, the course curriculum not only requires students have the basic professional knowledge and professional skills, but also requires students to master relevant decision-making and management skills, have high professional quality and moral standards. So how to make decisions correctly and manage enterprises scientifically, all of which need further guidance and guidance from professional teachers. In addition, the school can make specific analysis of specific problems and extend the teaching time of some accounting courses to ensure that teachers can supplement and intersperse some ideological and political content while teaching professional knowledge, so as to better realize all-round training of students.

In the teaching of accounting foundation course, you can via analysis of the development of accounting job, let the students know the most excellent enterprise manager or the chairman understands financial, learn knowledge of taxation, into can attack—make enterprise managers, financial managers, taxation managers, financial journalists, financial accounting teachers and experts and scholars, administrative or human resources manager, etc. Back can keep—do finance, tax, audit, statistics, administrative secretary, warehouse management and other work. Teachers should inform students that accounting is an important position in enterprises and institutions, arouse students to explore and discuss the responsibilities of accounting personnel and the importance of accounting positions. This can improve students' confidence in accounting positions, increase their interest in learning accounting, and also integrate the ideological and political education content of dedication to work.

When teaching accounting theory courses, teachers can explain some accounting celebrities, alumni interviews, short stories, accounting events, etc. to carry out ideological and political education. For example, I interviewed an excellent accounting graduate of our school, surnamed Jia, and wrote an interview to inform the students of her growth from accountant to the executive vice President and financial controller of a company. Through the power of example, help students to set up the right ideal of life, help to deal with life design, love and marriage and other issues, guide them to the right way of life. Another example, can base on the great achievements of the motherland, tell the great story of the motherland, help accounting college students firmly establish the "four self-confidence."

Improving the Ideological and Political Abilities of Professional Teachers

Teachers are responsible for the dissemination of knowledge and the shaping of students' souls. Therefore, in the course of ideological and political construction, teachers should play their main role and improve their ideological and political ability. Specifically from the following two aspects: first, to enhance the understanding of accounting professional teachers on curriculum ideological and political. For a long time, the focus of finance and accounting education has been on the specific confirmation, measurement, record and presentation of accounting, ignoring the status of "education" in the teaching process of accounting major. In order to change the status quo, professional teachers are required to improve their cognition of ideological and political construction of the curriculum, and to connect professional knowledge with ideological and political content consciously and tendentiously. Second, to improve the curriculum ideological and
political ability of professional teachers. In the course of teaching, I make use of professional knowledge and rich experience to connect the professional knowledge with the ideological and political content to find the convergence point between the courses, and continue to expand. For example, the case of financial fraud, teachers can combine professional knowledge and concise ideological and political points to analyze, guide students, make them feel the importance of abiding by laws and regulations in practical work.

**Effectively Increasing the Ideological and Political Teaching Content in Accounting Professional Curriculum Examination**

To improve the teaching effect of "ideological and political course," we need to use the form of examination to promote it. In the course examination of accounting major, teachers can evaluate the teaching effect from two dimensions: professional curriculum and ideological and political education. In addition to accounting professional knowledge, the exam content can also be added to some accounting professional "ideological and political knowledge," through case analysis and other questions, to examine the students' knowledge, the teaching and the exam organic combination, to achieve the teaching, learning, evaluation of the organic connection of the three links. At the same time of assessing students, we should also increase the teaching evaluation of "course thinking and politics" for professional course teachers, link the evaluation results with professional title evaluation and performance salary, and urge professional course teachers to enhance their awareness of education and devote themselves to curriculum reform.

**Innovating Accounting Course Ideological and Political Teaching Methods**

The innovation of teaching methods in classroom teaching is as follows: firstly, case teaching method. For economic and social cases, in the process of professional analysis, the combination of relevant ideological and political content, to facilitate the understanding and acceptance of students. For example, in the case of financial fraud of Wanfu college, we can not only analyze the knowledge of this major, but also advise students to abide by the law, be honest and trustworthy, and abide by professional ethics. Secondly, situational approach. In the accounting simulation training of basic accounting courses, students play different roles such as accounting and cashier, and participate in the whole process of accounting simulation, which can not only enable students.

To experience the application of professional knowledge to practical work, and at the same time enable students to empathize with the role of teamwork and professional ethics required in practical work.

**Conclusion**

The ideological and political education of accounting major college students plays an obvious role, which further fulfills the teachers' responsibility of teaching and educating students, enriches and improves the course teaching system of accounting major, and is also conducive to strengthening the political and professional qualities of accounting students. With the deepening of curriculum ideological and political education, the problems existing in curriculum ideological and political education of accounting major will be effectively improved, and the teaching effect of teachers and students' political literacy and ideological state will be further improved.

**References**


