Discussion on Ideology and Politics Teaching of Accounting

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Abstract. In the past, ideological and political education was mainly based on ideological and political courses, but pure ideological and political classroom education can no longer meet the needs of the development of the times and faces many difficulties. By analyzing the present situation of ideological and political education in colleges and universities, this paper puts forward a new idea of ideological and political teaching of accounting courses. This paper discusses the implementation path of integrating "course thinking and politics" into accounting course teaching from four aspects: curriculum setting, teaching process, homework and assessment.

1. The Necessity of Ideological and Political Education in Accounting Major

In terms of cultivating talents in colleges and universities, each course has its own development characteristics and rules. In the course setting of each major in colleges and universities in our country, people pay more attention to specialized courses. During the four years of college education, I spent three years dealing with professional course teachers. The ideological and political education of accounting major and other majors in colleges and universities in China was basically completed in the "two courses". After the completion of the courses, few people paid attention to the education of students' future professional ethics and professional quality. With the development of the market economy, the society will need to understand the technical skills and practical talent, makes the object of education lack of cultivation of humanistic thought, from the past to belittle skill technical training to the lack of humanity education nowadays, some students don't eccentric loner interpersonal communication, psychology, lack of tolerance and respect other people's good qualities. Obviously personality education is not enough. We suggest that professional course teachers should infiltrate professional belief and professional ethics training in the teaching process, so as to truly harmonize teaching and educating people organically and infiltrate into the integrated teaching process. With the development of market economy, there is a great demand and high demand for accounting personnel. In addition to the knowledge of textbooks and basic laws and regulations, accounting graduates are required to be senior professionals in business administration who are engaged in accounting practice in enterprises, public institutions and government departments. Therefore, accounting graduates are required not only to have the basic ability to analyze and solve accounting problems, but also to have strong basic skills in comprehensive quality, workplace rules, interpersonal communication, economic law and other aspects of professional ability. In order to enable students to grow into professionals in social needs as soon as possible, the study and work during the school period should consciously enrich their comprehensive quality. It is necessary for college students to enhance their comprehensive qualities on the basis of learning professional skills.

Therefore, while striving to improve students' professional skills, accounting teachers in colleges and universities should pay more attention to students' ideological and moral education, learn to fasten the first button of life, and enhance their sense of responsibility and mission of serving the society and the people.

2. Analysis of Ideological and Political Status of Accounting Students

In recent years, with the continuous expansion of college enrollment, students' cultural
foundation, self-cultivation and other comprehensive qualities have declined. Outlook on life, values and world outlook have not been fully formed; Lack of sense of responsibility and dedication to society, selfishness, hedonism and other problems. The major of accounting is to train senior professionals who have good professional ethics, master the basic theories and practices of accounting and the knowledge and ability of economic management, laws and regulations, financial trade and other aspects related to accounting, and can be engaged in accounting practice in enterprises, public institutions and government departments. According to the survey, in addition to requiring students to have the basic ability to analyze and solve accounting problems, enterprises also require employees to improve their professional quality, interpersonal communication, information acquisition, labor protection, economic and legal professional ability. In order to make students better face these, it is necessary for college students to enhance their comprehensive qualities on the basis of learning professional skills.

3. Setting up the Accounting Course Ideological and Political Pattern

According to the overall requirements of value guidance, ability and knowledge transmission. The basic guarantee of education is to highlight the function of ideological and political education. Reflected in the accounting teaching, to explore the ideological and political functions of accounting courses, to let the accounting students, first learn to behave, then learn to work. The function of a teacher is not only to teach, but also to teach. We should not let the course teaching have no sense of direction, so that the cultivation of ability is divorced from the cultivation of values, and the students' skill training is in reality, but the thought does not know where to go. That is to say, a person who loses his or her soul cannot realize the all-round development of human beings, nor can he or she serve the society well. To strive to form a good momentum of flying together, educators play a combination of boxing, in order to complete the synergetic effect of collaborative education.

4. Improving Teachers' Ideological and Political Teaching

Teachers are the soul of the construction of curriculum ideology and politics. Teachers are the subject of education and the person in charge of classroom teaching. Teachers should not only teach students the professional skills of accounting, but also pay attention to the guidance of value orientation and the edification of political thought. In order to truly realize the ideological and political transformation of curriculum, it is necessary to require the teachers of various specialties in higher vocational colleges to be teachers of both moral integrity and ability and knowledgeable. Teachers of specialized courses should not only have a solid foundation of their own specialty, but also have a deep understanding of the background of the courses they teach, dig deep into the advanced ideas and methods, integrate them into their own classes, and give feedback to students. The construction of "curriculum ideological and political" should be implemented by all teachers, not only the original ideological and political teachers. Therefore, the moral awareness and ability of teachers in higher vocational colleges are very important. To build a team of teachers with both moral integrity and ability is the priority among priorities, which is the most basic guarantee to ensure the education of people in the same direction. Higher vocational colleges can start from the following aspects: first, to strengthen the training of teachers, training; Secondly, it is necessary to carry out special training on the educational reform of "curriculum ideology and politics" from various aspects. Thirdly, the college can also carry out diversified teacher exchanges, so that ideological and political teachers, professional course teachers and student counselors can conduct in-depth teaching exchanges through the platform built by the college, so as to achieve the goal of teaching and learning.
5. Ideological and Political in Teaching Process

5.1. Course Ideology and Politics in Accounting Course Setting

Accounting major has many professional courses, such as accounting, economic law, finance, auditing, management and so on. In the formulation of important teaching documents such as teaching and training program and teaching syllabus, it must combine teaching, solving puzzles and preaching, so as to realize the trinity of knowledge goal, ability goal and emotion goal. Reflect the content of the course ideological instruction, dig the connotation of course education, the ideological political education courses and curriculum earnestly organic fusion, the education teaching task falls to the teaching of accounting course documents formulated, and the persistence of the sustainable teaching cycle, a cycle down to modify and perfect, will strengthen the educational courses. Let teachers teach with preparation instead of relying on inspiration to supplement the ideological and political content of the course. Cultivate accounting personnel lofty sense of historical mission and professional sense of responsibility and ability. College students are encouraged to make full use of various opportunities at the university stage, take the initiative to participate in various associations and organizations, and focus on training their communication, coordination, organizational and leadership skills, so as to lay a solid foundation for entering the society in the future.

5.2. Course Ideology and Politics in Accounting Teaching

In the course of accounting teaching, the basic theoretical knowledge of accounting is complicated, which easily causes the class time to be tight Zhang is not enough, the teacher has no time to take into account the ideological and political content of the course, negligence of the ideological and moral education of students Education, in order to prevent the occurrence of this point, in the development of teaching and training programs must be revised in time, to improve to prevent teachers, teachers should design the ideological and political content of accounting courses in a timely and effective manner Students miss the cultivation of this part of the content. To imperceptibly moisten the spring rain on students value Guidance and ideological infiltration, so that students in the growth process, grasp skills, grasp character, both hands to hard.

5.3. Course Ideology and Politics in Accounting Homework

In the process of accounting teaching assignment design, practice link is more, how to think of accounting politics is permeated into the job design, is also every accounting scholar should think about the problem. In colleges and universities, accounting major, can set up the finance department. In the practice session, you can group or free group Together, conduct skill simulation competition, design the company or the unit's actual financial department working environment, the work schedule of unit of choose and employ persons and finance department is made truly come out, let student act different respectively role, some served as director, some served as financial controller, some served as a registered accountant, some served cashier, to learn the accounting principles and laws and regulations of the application of the whole process, exercise students' ability to combine theory and practice, increase the interest and timeliness of homework design, change the traditional homework design form, to an actual combat contest of accounting scholar. Reflect the accounting scholar love the motherland, the pursuit of truth principle, innovation, integrity and ability, unity of knowledge and practice, down-to-earth spirit.

5.4. Course Ideology and Politics in Accounting Assessment System

Set up three—way and two—set evaluation system in accounting course evaluation. There are both teachers' evaluation of students, and mutual evaluation between students, and more students' self-evaluation. Not only the ideological and political content of the course on the examination paper, but also the proportion of the ideological and political content of the course in the after-class practice course, so that the ideological and political content of accounting course permeates the accounting course throughout, so that the ideological and political construction of the course has no
dead space, not missing a link. The content of accounting course ideology and politics can be reflected everywhere in the student's result sheet, it is suggested that the composition and content of accounting course ideology and politics can be reflected in each examination paper, and the appropriate proportion can be determined, not many but must have, so as not to lose this part in the students' ideology. That is, in the process of growth is not lost in the course of ideological and political is not a simple mapping in the teaching of professional courses, but also learn to migrate to practice, to achieve the unity of knowledge and action, truly melt for their own growth process nutrients, life cannot be confused. Let us take advantage of the east wind of curriculum thinking and politics, in the process of curriculum thinking and politics, and explore, through the education mechanism of various subjects, to achieve the comprehensive effect of education, so that the spiritual knowledge in the process of education is sublimated. To achieve the best effect of ideological and political course for teachers of specialized courses, to collect knowledge in the process of the formation of students' three views, the cohesion of socialist core values, and the realization of the value guiding function of educators in the dissemination of professional knowledge, and to push the ideological and political reform of accounting course to a new level.

6. Innovating Teaching Methods and Reflecting Curriculum Thinking and Politics

In terms of the design of teaching methods, it is necessary to break through the limitations of teaching time and space, and build a teaching model that combines theoretical inquiry learning with experiment, independent learning with inspection and control, and theoretical teaching with case teaching. It emphasizes the leading role of teachers to mobilize students' learning initiative. Make full use of mobile phones and the Internet to stimulate students' interest in learning. Students use mobile phones to interact with teachers through moocs, cloud platforms and other online teaching platforms. For example, through web design, the use of message boards, site solutions, instant messaging, etc. to create cooperative learning situation, the use of online learning community to build a "community", for students and teachers to create a mutual exchange environment. Hold academic lectures to enhance students' academic ability. By inviting famous scholars to hold academic lectures, students can keep abreast of the latest developments in the field of accounting and related research trends at home and abroad, so as to stimulate their scientific research potential and thirst for professional knowledge and improve their academic confidence. And through the famous humanities report, improve students' ideological quality, understand the current domestic and foreign social, political hot issues, guide students to establish a correct outlook on life and values. Use your vacation to do professional research. The core work of "professional ideology and politics" is to enable students to apply what they learn and have the necessary professional quality. Students can use a summer and winter vacations and spare time to practice or visits, research institutions and enterprises, combining with the key points in the accounting course in real work, the application of real-time control may be engaged in the development of the industry status quo and prospect in the future, to understand their own professional knowledge and practice gap, promote students' learning initiative, and improve their professional confidence. In a word, in the context of the current quality reform of colleges and universities, the educational concept of "ideological and political course" should be continuously deepened in the teaching of professional courses, the contents and teaching methods of courses should be innovated, and the "ideological and political course" should be integrated into the teaching of accounting courses to cultivate "professional ideological and political" and "with the same direction" to cultivate students with both political integrity and ability.

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