

Design and Practice of Ideological and Political Education in the Course of "Enterprise Financial Accounting" in Higher Vocational Education

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Abstract: Schools are important bases for talent cultivation, and all classrooms have the function of educating people. Ideological and political education in university courses is a crucial component of university education and an important direction for the reform of ideological and political education in universities in the new era. By analyzing issues such as weak awareness of ideological and political education in accounting courses, insufficient excavation of ideological and political elements, and single educational methods, it is proposed that the focus of ideological and political reform lies in accurately positioning ideological and political education and professional teaching. The "dual mainline teaching, dual mentor education" model should be adopted, with systematic design in terms of course content, ideological and political goals, teaching activities, teaching evaluation, and teaching resources. Using the accounting of notes receivable in the enterprise financial accounting course as a case study, the practice of ideological and political education in courses is explored, "landing" ideological and political education in professional courses, and enhancing the value of education.

Keywords: Enterprise financial accounting; ideological and political education in courses; reform; design; practice

1. Introduction

1.1. Interpretation of the Essence of Ideological and Political Education in Courses

The logical dimension is a methodological category of theoretical thinking and understanding of the world, influencing the effectiveness and scientific nature of theoretical research. Ren pointed out in his paper on the logical dimension of ideological and political education theory that a reasonable logical dimension should transform the "theory mastering the masses" into "the masses mastering the theory." He emphasized the dominant position of the masses in ideological and political education, starting from the actual activities of the masses, and paying attention to their spiritual world and

value concepts. This involves combining educational guidance with autonomous construction, knowledge transmission with capability enhancement, and being based on practice with moderate advancement^[1].

A strong education system strengthens the nation, and the status and role of education cannot be ignored. The essence of ideological and political education in courses is "a concept of curriculum, not adding a new course or setting up an additional activity, but integrating ideological and political education into all aspects and links of curriculum teaching and reform in universities, achieving a silent yet profound moral education^[2]. Ideological and political education in courses integrates ideological and political education into every aspect of professional course teaching, subtly influencing students' thoughts and behavioral habits. This achieves the organic unity of professional knowledge transmission and value shaping, characterized by implicit education. In the implementation of ideological and political education in courses, all teachers should take on the responsibility of ideological and political education, embedding the consciousness of educating people into teaching. This reflects its universal nature. By integrating ideological and political work into the entire process of education and teaching, it showcases its process-oriented nature. Ultimately, it fulfills the fundamental task of cultivating moral integrity and nurturing people, developing socialist builders and successors who are well-rounded in moral, intellectual, physical, aesthetic, and labor education.

1.2. The Significance of Ideological and Political Education in the Course of Enterprise Financial Accounting

Due to the particularity of the accounting industry, the accounting profession naturally has an advantage in moral education^[3]. Accounting is a highly professional discipline. Practitioners need not only solid professional knowledge and skills but also strict adherence to national financial regulations and accounting standards, along with strong awareness of compliance, risk, and integrity. Therefore, focusing only on the transmission of knowledge and skills while neglecting the guidance of

financial management students' ideological values is detrimental in the long run ^[4]. As a core professional course for accounting majors in higher vocational colleges, the enterprise financial accounting course plays a crucial role in supporting and ensuring the cultivation of vocational abilities and professional qualities of accounting students. Therefore, enhancing the effectiveness of ideological and political education, integrating it into professional courses, cultivating students' correct worldview, outlook on life, and values, and conducting reasonable and effective ideological and political education in courses to increase students' acceptance and recognition is of great significance.

2. Current Status of Ideological and Political Education in the Course of Enterprise Financial Accounting

2.1. Weak Awareness of Ideological and Political Education in Courses

Xiao was the first to propose the idea of integrating ideological and political education with the characteristics of accounting students ^[5]. However, during the actual implementation of professional course teaching, the following misconceptions still exist: ideological and political education is considered the task of ideological and political courses; professional courses already have tight schedules and no extra capacity for ideological and political education; or there is hesitation and reluctance to integrate ideological and political education into professional knowledge teaching.

2.2. Insufficient Exploration of Ideological and Political Elements

Teachers' exploration of ideological and political elements in courses is not thorough enough, lacking overall refinement and design. This makes it difficult to organically integrate ideological and political elements with professional course content, resulting in empty and dull ideological and political education content. Alternatively, an overly generalized understanding of ideological and political education may lead to a disconnect between it and the actual professional courses, making it hard to focus on ideological and political elements in the context of professional course content.

2.3. Single Teaching Method for Ideological and Political Education

The teaching method is overly simplistic, with classroom lectures being improvised, making it difficult to resonate with students. For example, when discussing the core socialist values, teachers may just mechanically explain what the core values are, leading to superficial classroom teaching. Similarly, when explaining cases of corporate integrity management, the depth and breadth of the cases may not be considered, nor integrated with the students' professional knowledge at the time of teaching, resulting in a lack of engagement and interest from students.

3. Design of Ideological and Political Education in the Course of Enterprise Financial Accounting

The reform of ideological and political education in the enterprise financial accounting course focuses on the resonance of values during knowledge transmission ^[6]. It emphasizes value focusing, precise positioning, clarifying the purpose of ideological and political education in courses, what can be done, and ultimately what it aims to achieve ^[7]. Course design should follow teaching philosophies, closely integrating ideological and political education with professional education. It should involve systematic design in terms of course content, ideological and political goals, teaching activities, teaching evaluation, and teaching resources to meet the requirements of professional talent training programs and the fundamental task of moral education.

3.1. Course Content

"Enterprise Financial Accounting" is a core main course for the Big Data and Accounting major. The teaching design revolves around the preparation of two financial statements, implementing the specific content of six elements through four procedures. This involves confirming, measuring, recording, and reporting assets, liabilities, owners' equity, income, expenses, and profits through basic accounting procedures. The course lectures are linked with eight main job positions, including financing accounting, cashier accounting, accounts receivable/payable accounting, property and materials accounting, investment accounting, tax accounting, salary accounting, and financial performance accounting.

3.2. Ideological and Political Goals

The design adopts the "dual mainline teaching, dual mentor education" approach, maintaining parallel ideological and political teaching mainline and professional teaching mainline, with dual mentors for education. Ideological and political education is guided by the spirit of the 20th National Congress and follows the "Code of Professional Ethics for Accountants." It aims to establish accounting thinking, form rigorous accounting processing and information capabilities, and cultivate cultural confidence, institutional confidence, industry confidence, and professional confidence. By enhancing professional skills, it fosters a meticulous, rigorous, and striving-for-perfection work style, embodying the craftsman spirit. The approach emphasizes moral integrity and technical proficiency, student-centeredness, outcome orientation, and continuous improvement. Ideological and political education guides students to understand the baseline, respect the law, and adhere to professional ethics in practice, truly achieving honesty and law-abidance, adhering to standards and dedication, and continuous learning and innovation, as shown in Figure 1. Additionally, under the context of industry-education integration, the dual mentor education should be fully utilized, with corporate mentors giving presentations, sharing cases, and cultivating sentiments; while school teachers strengthen theories, skills, and regulations.

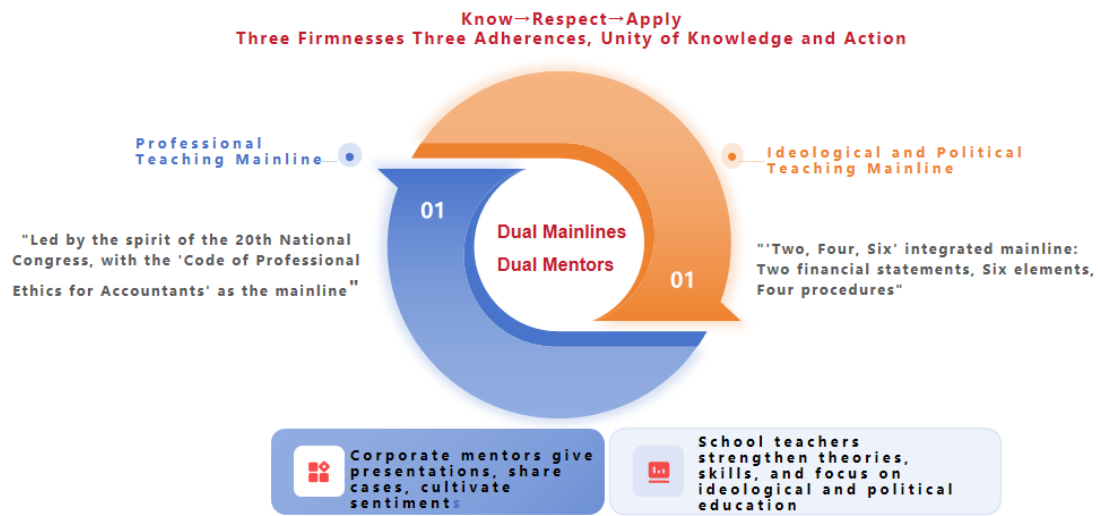


Figure 1. Integration system of "Dual Mainlines, Dual Mentors".

3.3. Teaching Activities Process

The teaching activities process is neither purely "teacher-centered" nor "student-centered," but rather alternates between teacher and student dual leadership. Dual leadership alternation means that while constructing the teaching framework, the teacher takes the lead, teaching basics, methods, and logic. When implementing job skills, the focus shifts to student leadership, practicing skills, applying knowledge, and achieving integration. Detailed to the classroom: before each class, the teacher assigns homework for students to watch videos based on

the next course project, led by the students. During the class, it starts with the teacher's leadership, addressing key and difficult points based on students' pre-class learning data, followed by student leadership with timely classroom discussions and practice. Post-class involves dual leadership alternation, with the teacher inspiring and the students organizing, where students summarize and ask questions, and the teacher provides answers, as shown in Figure 2. Additionally, project learning feedback can be collected through questionnaires, enabling timely reflection on teaching and filling in gaps as needed.

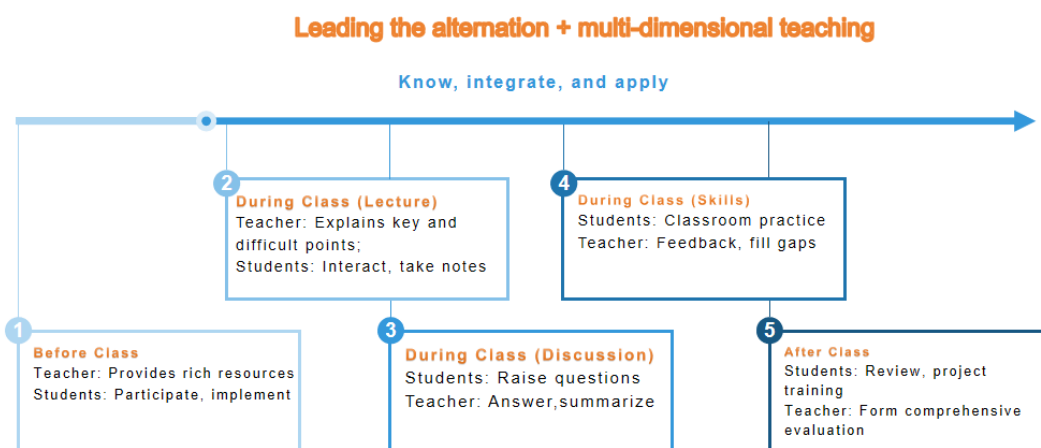


Figure 2. "Dual Leadership Alternation" teaching process.

3.4. Teaching Evaluation

Based on the OBE (Outcome-Based Education) concept, the course objectives and student assignment requirements are used as the basis for assessment methods and content design. A combination of formative assessment and summative assessment is used to evaluate course learning performance, with each accounting for 50%. Comprehensive evaluation is based on aspects such as

online learning progress, learning habits, learning interaction, chapter test scores, and final exam scores.

3.5. Ideological and Political Education Teaching Resources

The teaching content and resources integrating ideological and political education into the enterprise financial accounting course include (but are not limited to) the following aspects: (1) Scientific Outlook on

Development; (2) Core Socialist Values; (3) Accounting and other financial laws and regulations; (4) Code of Professional Ethics for Accountants; (5) Classic cases of listed companies at home and abroad ^[8]. Teachers select materials from these resources to subtly integrate ideological and political education.

4. Teaching Case - Accounting for Notes Receivable

4.1. Teaching Objectives

The knowledge points of accounting for notes receivable belong to the chapter on financial assets - receivables, which is part of the learning content of asset elements. In actual work, it corresponds to the accounting position. The teaching knowledge objectives include familiarizing students with the classification of commercial bills; understanding the initial and ending measurement methods of commercial bills. The capability objectives are: mastering the daily processing of commercial bills, i.e., the accounting treatment for acquisition, maturity acceptance, and non-payment at maturity; mastering the accounting treatment for the transfer and discounting of commercial bills. The quality objective is to cultivate students' standardized use of commercial bills. The focus of this section is the accounting treatment for the acquisition, interest calculation, and acceptance of commercial bills. The difficulty lies in the accounting treatment for the transfer and discounting of commercial bills.

4.2. Ideological and Political Education Design

1) Overview → The history of bill development, to inspire students' national pride and introduce cultural confidence.

2) Bill acceptance → Through studying the "Regulations on Ensuring Payment to Small and Medium-sized Enterprises," students can perceive the national protection measures for SMEs, learn to safeguard their own rights, and enhance patriotic feelings.

3) Bill discounting → During the pandemic, the case of the central bank's re-discount and re-loan quota allocation enhances students' sense of identity and strengthens industry confidence.

4.3. Teaching Implementation

Pre-class Activities: Focus on preparing teaching documents and pushing resources. The teaching documents uphold the concept of "explicitly transmitting values, implicitly permeating the spirit," using the course syllabus as the guiding document to reflect the spirit of ideological and political education ^[9]. Before class, students watch micro-lecture videos, complete embedded questions, and conduct pre-class preview. Additionally, the explanation of "Rishengchang Draft Bank" in micro-lectures is used as an introduction to offline teaching later. The assessment of pre-class preparation aims to help students understand the basic theoretical knowledge points and identify unclear areas to solidify their grasp during offline classes.

In-class Activities: Utilize information technology tools to design and publish topics. Based on the hints on the right

side of the picture, "The Zhao's Jade Disk, passed down through generations - One Two Three Four Five Six Seven Eight Nine Ten; National Treasure Circulation - Ten Thousand Hundred Thousand," interpret the meaning of "The circulation of the national treasure jade disk." This teaching design, through brainstorming similar to the password of Rishengchang Draft Bank, encourages students to use various means to decode the bill password in class, thereby generating interest in learning and introducing the concept of "bills". Through brainstorming topic discussion and analysis, students are guided to decode the password, reflecting the wisdom of ancient Chinese people, thereby inspiring students' national pride.

Then, introduce the history of bill development in China. Highlight the basic functions of bills, laying the groundwork for the next knowledge point. Through the long and rich history of bill development and bill culture, students' cultural confidence, industry confidence, and professional confidence are inspired.

During the study of bill acceptance, by learning about the "Regulations on Ensuring Payment to Small and Medium-sized Enterprises," students understand that the purpose of the regulations is to protect the legitimate rights and interests of SMEs and optimize the business environment. Students are guided not to use commercial bills as a means of delaying payment for goods. SMEs also need to safeguard their legitimate rights to payment, optimize the business environment, and enhance patriotic feelings. Combining this with the responsibilities of related positions, students are reminded to pay attention to the proper use of commercial bills and to establish a credit supervision and evaluation mechanism to strengthen credit supervision.

When explaining the special handling of notes receivable—discounting, use the example of the central bank's re-discount and re-loan quota allocation during the pandemic to strongly support the fight against the epidemic and ensure supply, resumption of work and production. This helps students understand the "policy dividends," inspiring patriotism and enhancing national identity.

Post-class Activities: Teachers should promptly engage in reflection, while students consolidate their knowledge and skills. Traditional accounting teaching evaluation systems focus more on the extent and depth of students' knowledge acquisition ^[10]. The teaching evaluation of professional courses can be quantified and objectively feedback can be obtained from learning data and exam scores provided by online platforms. However, evaluating ideological and political education in courses cannot be quantified. It begins with subtle influence in the classroom, continues through teacher-student communication and self-reflection outside the classroom. Ideological and political education in courses has no endpoint; it is a relay baton passed from one teacher to another. It enables students to apply what they learn, be strict with themselves, and maintain a sense of reverence. In their future work positions, they can consciously abide by national laws, conduct accounting work legally and compliantly, be honest and trustworthy, diligent and dedicated, perform

their duties diligently, and dare to fight against accounting fraud and financial falsification, resolutely maintaining national financial discipline and market economic order.

5. Conclusion

The integration of ideological and political education in university professional courses is an ongoing exploration. To eliminate the separation between ideological and political education and professional teaching, every professional course teacher needs to deeply embed the concepts of ideological and political education and moral education into their teaching. Continuous improvement of teachers' ideological and political literacy and teaching abilities is required; the efforts and depth of ideological and political education in courses should be increased; and the teaching evaluation methods for ideological and political education should be optimized, combining the behavioral changes in students after learning ideological and political education in courses to evaluate learning performance or outcomes.

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