



# Research on the Problems and Countermeasures of Ideological and Political Theories Teaching in All Courses Based on the Accounting Major

**Xiaotian Zhang**

Hangzhou Armed Police Academy, Hangzhou 310023, Zhejiang, China

DOI: 10.32629/memf.v3i1.651

---

**Abstract:** Based on the exploration of ideological and political philosophy of the course and the characteristics of accounting major, this paper analyzes the realistic situation of integrating courses related to finance and accounting with ideological and political theories teaching in all courses. In light of curriculum design, teaching content and teacher team construction, this paper analyzes the problems existing in the integrated specialty curriculum in current ideological and political education and puts forward corresponding countermeasures and suggestions.

**Keywords:** ideological and political theories teaching in all courses, accounting, finance & accounting, education

---

## Introduction

Basic accounting course is a required course for students majoring in accounting, which is of great significance to improve students professional quality in finance and to cultivate accounting professionals who can fulfill their duties in the new era. In the new era, it is the mission and task endowed by history to cultivate accounting students with all-round development of morality, intelligence, body and aesthetics. President Xi Jinping stressed at the National Conference on Ideological and Political Work in Colleges and Universities that "we should adhere to the central link of strengthening moral education and cultivating people, and put ideological and political work throughout the whole process of education and teaching, so as to realize the whole process of education and all-round education, and strive to create a new situation in the development of China's higher education". Introducing curriculum ideological and political teaching into accounting teaching is an effective way to improve the comprehensive quality of accounting personnel in the spiritual level, which not only conforms to the modern educational concept, but also meets the basic requirements of the construction of preparatory personnel of accounting team. The combination of accounting foundation and ideological and political education plays a fundamental role in changing requirements into qualities and passivity into initiative.

## 1. The research background

Colleges and universities are the cradles of professional talents in accounting. As the main export place of finance and accounting personnel, it is the fertile ground for employees to develop their professional quality. Taking honesty as the foundation and ethics as the priority is the necessary condition to ensure the authenticity and reliability of financial information. According to the needs of China's socialist economic system construction, in order to maintain the healthy and orderly development of the economic market and strengthen the professional ethics construction of accounting students, it is an important way to lay a good foundation for accounting students to fulfill the basic functions of financial personnel, and it is of great significance to cultivate accounting talents with both moral and ability.

## 2. Existing problems

At present, accounting major involves a wide variety of subjects with strong applicability in curriculum. The large social demand for relevant talents leads to the emergence of different training levels, and the teaching cycle between different training levels is also greatly different. Such curriculum characteristics make the ideological and political integration of finance and accounting courses exist many problems.

Firstly, teachers are weak and they are not well prepared in ideological understanding. Teachers are the organizers of classroom teaching and the main force of moral education. The implementation of the teaching process cannot be separated from the promotion and guidance of teachers. Under the background of the reform of integrating curriculum based ideological and political thinking into the professional curriculum, how to carry out teaching design for the whole class, how to make good use of teaching means, and how to reflect the learning effect of students by formulating the evaluation mechanism of students' learning results? Thinking and exploring how to integrate ideological and political theories teaching in all

courses with professional knowledge is a test of teachers' comprehensive ability and personal accomplishment. Teachers are endowed with the responsibility to preach knowledge for solution to doubts and problems. At present, most teachers in the society generally have the ability to teach, but they often lack the initiative to educate people and ignore the significance of preaching. The main purpose of education is to promote the all-round development of the human group and provide high-quality applied talents for the society to maintain the stable operation of the state machine, which makes the field of education always maintain its own particularity, the majority of teachers should start from themselves, take the initiative to shoulder the responsibility of education, play the role of professional curriculum education.

Secondly, ideological and political education are not specific and can not fit the professional reality in terms of its goals. The goal of course construction is the compass of course construction, which is similar to the traditional teaching link. Only when ideological and political goals are set in the course of combining ideological and political content with professional content, the content can be mined for the target, and appropriate ideological and political resources can be integrated with the teaching content as the starting point. [1] Due to the large span of accounting education and training levels, teachers at all levels are not clear about talent training objectives, resulting in the lack of corresponding teaching design for accounting education at all levels. Taking finance major of technical college as an example, the teaching objective of this course is to enable students to understand the basic theories of accounting, understand the setting and classification of accounting subjects, master the basic principles of debit and credit bookkeeping and handle various economic business independently by using accounting methods and be able to standardize financial handover and prepare financial statements. To cultivate professional talents who are rigorous, truth-seeking, honest and trustworthy with benefit awareness of financial responsibility, and those meet the needs of the post. It is necessary to analyze the teaching objectives and talent training needs and design ideological and political content and teaching links with pertinence.

The third is the lack of strong relevance and coordination with the major. The process of integrating ideological and political content into specialized courses requires teachers to control the teaching design as a whole, instead of taking ideological and political content as a summary of the course, simply comparing and stacking. The unification of education and moral education can only be achieved by "keeping a good section of canal and planting a good responsible field", and forming a synergistic effect between professional courses and courses. However, there is a lack of investment in ideological and political research and exploration as well as inadequate attention, leading to the phenomenon that most colleges and universities or training courses are not closely connected with ideological and political education and professional teaching, lacking in information effectiveness, and some teachers only talk briefly without analyzing practical problems. The ideological and political education elements in the knowledge are ignored, without in-depth discussion of the key points, education fails to give its full play. The integration of ideological and political theories teaching in all courses in professional courses of finance and accounting is to pay attention to students' personal accomplishment and all-round development on the basis of imparting knowledge, and only by enacting humanistic value in professional courses can we effectively improve the effectiveness of education.

Fourth, the lack of evaluation and assessment mechanism traction. The establishment of curriculum ideological and political evaluation mechanism is helpful to promote teachers' awareness of ideological and political ideas. At present, the majority of education and teaching links only put ideological and political theories teaching in all courses in oral vain but ignored the evaluation of its effect. Assessment and evaluation is the measurement of the value of things, which should include not only teachers' teaching but also students' learning effect and the overall structure of the course. Only through effective management measures to evaluate the curriculum can accelerate the promotion of professional curriculum and ideological and political education adhesion. [2]

### **3. Countermeasures and suggestions**

Firstly, we need to strengthen the construction of teaching staffs. Firstly, it provides professional teachers with a learning platform and rich learning resources to improve their individual comprehensive ability. The mode of regular training and multi-party rotation training can be adopted to guide teachers to update the teaching content. It can also make full use of the advanced means of the current information and network era to broaden the breadth of access to resources, provide professional course teachers with shared resources from the online platform, and establish and improve the new mode of exchange and learning through multi-dimensional discussion. Secondly, strengthen the political bottom line of teachers. Improve the ideological and political quality of teachers who should strengthen moral education and cultivate people. Teachers should teach by personal example as well as verbal instruction. Teachers always play a guiding role in the course. They should be strict with themselves, raise their own bottom line of thinking, speak political rules on the platform, and select appropriate topics to distinguish and analyze relevant wrong remarks and political rumors in the face of complex

international situation.

Secondly, set up reasonable teaching objectives. First of all, improve the curriculum system and determine the direction of collaborative education of various subjects according to different levels and categories of accounting courses so that students can achieve comprehensive learning results through the study of professional courses. Therefore, clear ideological and political goals should be set for each subject to find accurate positioning and grasp accurately. Ideological and political education cannot be carried out only by a single subject in the system. This is the second point: give full play to the ideological and political function of the curriculum. Thirdly, the ideological and political resources hidden in the course need to be deeply explored.

Thirdly, broaden the path of integration and strengthen close attention to current events. As an applied subject, teachers can discuss the changes in the historical evolution by studying the development background of theoretical knowledge, and select the qualities and characteristics that have a positive guiding effect on shaping students' values, such as patriotic dedication and positive truth-seeking. It needs to be emphasized that in the process of teaching, deliberately talking about feelings and sensationalization often does not play a positive effect, instead embarrassment and inadaptability can be caused among students. To achieve education with broadness and in-depth is not only to introduce professional knowledge to students, but also to bear in mind the mission and responsibility on this basis. It is to complete the shaping of students' ideological value in the teaching process and guide students to apply their professional knowledge to contribute to the society and serve the country. In the teaching process, we should complete the molding of students' ideological value and guide students to apply their professional knowledge to contribute to the society and serve the country.

Fourthly, establish and perfect evaluation mechanism. The evaluation of ideological and political theories teaching in all courses can be made with consideration of multiple constraints. The first is to distinguish the evaluation subjects. It is not reasonable to generalize different levels of training to ideological and political theories teaching in all courses as a unified evaluation system. In order to obtain more real and effective evaluation and feedback, majors should be divided according to different types and directions, and the ideological and political leadership of the curriculum should be grasped. Secondly, it is necessary to comprehensively evaluate different subjects, which can be divided into three aspects: curriculum system, students' learning effect and teachers' teaching design. The three subjects can reflect the teaching effect from different aspects. The employment assessment system is carried out around the main body of teachers, and teachers' words and deeds are restrained. The construction of teachers' ethics and manners is included in the teacher assessment system as an important assessment index. To promote the professional teaching ability of teachers and change the habit of scientific research as the only standard. Thirdly, the establishment of reasonable reward and punishment system can promote the rapid implementation of the rules, and the rationality of the rules unilaterally determines the teacher behavior. If the rules are set in a extensive manner, they will be adopted without any practical use. However, the rules can not be set intensively with great complexity or it will reduce feasibility and practicability.

## References

---

- [1] Lu Weihua, Li Zheng, Deng Yu. Practice of Ideological and political philosophy in the teaching of Probability Theory and Mathematical Statistics[J]. *Creative Education Studies*, 2021, 9(1): 5.
- [2] Chen Dan, Chu Linlin, Shao Guangcheng. Discussion on teaching reform of engineering economics course based on ideological and political theories teaching in all courses [J]. *Advances in Education*, 2020, 10(4): 6.