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Research Article

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Research on Ideological and Political Education and Teaching Innovation in Financial Accounting Course¹

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Abstract

The rapid development of the Internet provides an opportunity for curriculum reform in colleges and universities. The Guiding Outline of the Ministry of Education's Curriculum Ideological and political Planning puts forward the emphasis on optimizing the supply of curriculum ideological and political content, which further strengthens the value concept of moral education in colleges and universities. Taking the accounting major of Jiaying University as an example, this paper introduces the background and objectives of the teaching reform and innovation of Advanced Financial Accounting course. Guided by the core idea of "guided by the Red boat and cultivating people by virtue", and combined with the characteristics of the course, this paper proposes the goal of "three-dimensional six types" of ideological and political education course, which is organically integrated with the course. At the same time, the course runs through the concept of "educating people in the whole process". In-depth development of the Internet + "four in one" teaching system, for the teaching organization and curriculum ideological and political assessment mode of the comprehensive reform, has achieved certain reform results and innovative results.

Key words: Internet +; Advanced financial accounting; Curriculum ideological and political; Teaching reform

Introduction

Reform background and education objectives

The course adheres to the teaching concept of moral cultivation, organically integrates professional knowledge with curriculum ideology and politics in the teaching process, and imperceptibly integrates the elements of curriculum ideology and politics to cultivate students' awareness of financial law and accounting culture. From the integration of the four dimensions of Marxist

basic theory, traditional culture and thought, Red Ship spirit and core values, advanced management and risk control concepts and accounting professional knowledge, it has played an important leading role in establishing students' correct outlook on life and values [1]. The course in Advanced Financial Accounting has been combined with "Red Ship Pilot, moral education". Create a vivid accounting professional course. Therefore, this course from the knowledge - ability - quality three aspects of the course to achieve the goal of the summary.

¹ This article is a phased achievement of the Zhejiang province first class course project "Principles of Accounting", The Zhejiang province ideological And political demonstration course "Advanced Financial Accounting" and "Group Financial Sharing" practice teaching reform project.



The reconstruction of curriculum ideological and political content system

Determine the outline and system of the main content of ideological and political education in the curriculum: Guide students to go deep into social practice, pay attention to practical problems, cultivate students' professional qualities of benefiting the people, serving the people with integrity, and practicing morality and law. Combined with professional characteristics, curriculum characteristics and local historical and cultural characteristics, under the overall goal of "leading by the Red boat and educating people by virtue", three sub-goals are set, namely, national feelings, moral cultivation, Constitution, and rule of law. In addition, the six aspects (see Figure 3) of red patriotism, realistic national conditions, pioneering spirit, faith and will, accounting integrity and social responsibility have been specifically used in the study of advanced financial accounting [2].

Match the course content with the ideological and political learning objectives: Make clear the ideological and political elements that need to be integrated into each course module. Among them, the ideological and political elements of the course with high supporting ability of the course module will be the focus of the subsequent construction.

Reform of Teaching Methods

Restructuring of curriculum teaching system

Course content construction is guided by process assessment and professional course system presented by detailed knowledge points. Each course includes the construction of various online teaching resources and the design of offline classroom activities. Among the Internet teaching resources for the construction of online teaching resources, the focus is on video courses, which not only includes modules such as course introduction, knowledge explanation, skill operation and test-taking guidance. It also includes

homework, test question bank, experimental training, auxiliary explanation resources, expanded audio-visual materials and teaching case resources. Offline classroom activity design includes classroom organization design and classroom activity rules. On this basis, relying on the national experimental teaching demonstration center of economics and management, the practical teaching system of "point, line and surface" is reconstructed. Combining theoretical teaching with "knowledge point single simulation experiment", "financial decision-making course experiment" and "graduation comprehensive experiment and practical training", it seamlessly connects with the actual business environment and simulates the accounting treatment and audit procedures of complex economic business. Cultivate students' ability of system thinking to meet the needs of new business.

"Four-in-one" teaching mode

In line with the "Internet +" professional curriculum system, the "four-in-one" teaching mode has been innovated. "Four-in-one" refers to the four links of students' learning, including independent learning based on the online platform of famous teachers' course videos, answering questions, and solving doubts based on offline classroom discussion and interaction, consolidating, and improving mobile APP, and integrating industry and finance based on online experiment expansion. "One body" means "students as the main body" [3].

Integrating curriculum ideological and political objectives into classroom teaching

Under the "four-in-one" teaching mode of accounting Internet + integration reform, the content of each module is matched with the corresponding teaching methods, and targeted teaching is carried out according to the characteristics of knowledge points in different chapters to ensure the teaching effect and achieve the maximum effect of the ideological and political education function of the course (see Table 1).

Table 1: The matching table between the teaching content and the ideological and political teaching methods of the course.

Content modules/Teaching methods	Classroom teaching	Brainstorming	Group task	Case study	Training experiment	Business simulation
1. Foreign Currency translation (4 lessons)	√			√		
2. Contingencies (2 periods)	√	√				
3. Change of accounting policies, accounting estimates and correction of errors (6 hours)	√		√	√		
4. Events after the balance sheet Date (4 lessons)	√	√				
5. Rental 9 (class hours)	√			√		
6. Business Merger (8 lessons)	√		√	√	√	√
7. Consolidated Statement: Consolidated statement after equity acquisition (8 hours)	√		√	√	√	√
8. Consolidated Statements: Offsetting of intercompany Transactions (10 sessions)	√	√				√

Reform of Teaching Organization

Integration and utilization of online teaching resources

In order to better promote the Internet + integration reform based on curriculum ideology and politics, first of all, based on the satisfaction of students, the knowledge point videos taught by famous teachers are selected; Integrate teaching materials in electronic format, including electronic teaching materials, electronic AIDS, etc.; Secondly, select excellent cases from teaching case base with emphasis [4]; Make full use of experimental course resources, and finally, make reasonable use of online homework and examination system and other human computer interactive guidance system; Smart phone as the carrier, to meet the needs of classroom (physical space and extension) teaching APP, including check-in, questions, answers, scoring, result analysis, assessment and other functions; Fully integrate online and offline resources to meet the comprehensive needs of students.

Design and organization of offline teaching activities

In the organization of the offline flipped classroom, the advantages of the Internet + integration reform are also given full play. First, the classroom teaching is designed and organized, including interactive forms such as questions, discussions, scenarios, and role playing. Secondly, the use of mobile phone and other modern technical means to organize and manage teaching activities, the students' interest points and teaching points organic integration; Design and organize experimental teaching activities, guide students to participate in business practice, etc. Finally, the teacher realizes the transformation of classroom teaching role, that is, from a monologue actor to a host and actor leading classroom teaching activities in front of the stage, and a designer and director of classroom teaching behind the scenes [5].

Diversified teaching modes

Watch videos before class, digest knowledge points, practice before class and prepare feedback: In the class, the pre-class problems are elaborated, a few quick tests are conducted, problems are solved, and knowledge is internalized, reflected, combed, and summarized through cooperation, discussion, and practice. Truly realize the transformation from teaching to learning. After class, arrange extended reading materials according to the taught knowledge points, and push homework to deepen the impression through practice.

The Characteristics and Innovation of Curriculum Ideological and Political Teaching Reform

Relying on the national first-class professional construction of accounting, enriching professional characteristics and integrating into the connotation of accounting professional spirit in the new era

First, under the guidance of the core idea of "guided by the Red boat, cultivating morality and cultivating people", according to the requirements of the "Guideline of the Ministry of Education on Curriculum Ideological and Political Planning", and the requirements of the Constitution and the rule of law, and

combined with the characteristics of the course, six aspects of red patriotism, realistic national conditions, pioneering spirit, faith and will, accounting integrity and social responsibility are integrated into the course learning. Second, under the guidance of the "No. 1 Digital Economy Project" in Zhejiang Province, it emphasizes the ability positioning of "knowing process, understanding operation, understanding data, and assisting decision-making" in accordance with the requirements of The Times, and promotes the coordination and unity of "knowledge, ability, and quality" [6,7].

Relying on the provincial virtual teaching and research Office of accounting, improve the application ability of numerical intelligence, and explore a new path for talent training of "integration of industry and finance"

First, relying on the provincial virtual teaching and research Office of accounting, we conducted internal and external linkage of course ideological and political teaching research, and cooperated with Beijing Zhengbao Education Group, Jiangxi University of Science and Technology and other units to conduct curriculum ideological and political exchanges and discussions, creating an innovative "professional, enterprise, industry" talent collaborative training mechanism. Second, relying on the teacher-product-education integration project and various discipline competitions, combined with the characteristics of local economic practice and the knowledge of law and engineering management, the open experimental teaching project suitable for the complex business processing of digital intelligence has been developed, and the application results of interdisciplinary and cross-field and local situational practice cases have been introduced into the classroom to continuously enrich high-quality teaching resources.

Rely on the Internet + accounting integration teaching reform, innovate the "four-in-one" teaching system, and form a whole-process education model

First, relying on the national chief pilot of Internet + integrated teaching reform, we carry out "Four-in-one" course teaching and curriculum ideological and political construction, and use the Zhengbao platform to integrate the whole process of "before class, during class and after class", improve classroom supervision and assessment, and ensure the implementation of curriculum ideological and political construction. The second is to sort out the ideological and political elements contained in the course, follow the teaching law of the course and the growth law of students, and implement the ideological and political objectives into the classroom teaching, touching things in silence, and realizing the whole process of educating people.

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Conflict of Interest

No conflict of interest.

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