Discussion on How to Integrate Ideological and Political Elements into Basic Accounting Class

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Abstract
Ideological and political education is the subject of everyone’s life. In addition to teaching students the subject knowledge, the more important thing in college education is to cultivate students’ noble morality, which is the principle that every course offered in the university should follow. "Basic Accounting" is the first professional course for accounting majors, which plays a vital role in cultivating students’ accounting thinking. It is of great significance to explore ideological and political elements and strengthen ideological and political education in the course of Basic accounting. This paper focuses on how to integrate ideological and political elements into basic accounting. This paper mainly explores ideological and political elements around the knowledge point of "accounting equation", and proposes suggestions for ideological and political construction of the course of "Basic Accounting". It is hoped that students can not only learn the basic accounting theory and accounting methods, but also benefit their self-cultivation in the course of "Basic Accounting".

Keywords
Basic Accounting; Ideological and Political Elements; Advice.

1. Introduction
In recent years, there have been a number of social scandals, such as a variety of financial fraud events: Kangdexin financial fraud, kangmei pharmaceutical financial fraud and so on. There have also been many violations of law and discipline in entertainment industry. These continue to prove to us the dangers of talent without virtue. Integrity and ability is the standard of our life. The university is the main position for the society to export talents with both integrity and ability. Besides teaching students subject knowledge, it is more important for university teachers to cultivate students' noble morals and excellent qualities. Accounting profession attaches great importance to honesty. It is incumbent on accounting teachers to strengthen ideological and political education in the teaching process of accounting professional course. The course of Basic Accounting is the first professional course for accounting majors when they enter the university. If the accounting discipline is compared to a big tree, basic Accounting course is the root of the tree. Only by laying a solid foundation of basic Accounting, can students continue to learn intermediate and advanced courses of accounting, so as to establish a sound discipline system. In addition to teaching basic accounting theories and accounting methods, professional teachers should also teach ideological and political education in the whole course of Basic Accounting.

2. Examples of ideological and political elements mining in basic Accounting course
The following is to explore the ideological and political elements of the knowledge point based on the knowledge point of "accounting equation".
2.1. The teaching goal

Through the learning of accounting equation, students can understand the relationship between assets and equity, understand the relationship between static accounting equation, dynamic accounting equation and comprehensive accounting equation, and gradually establish the thinking framework of accounting balance, which is assets, liabilities and owners’ equity. This knowledge can cultivate students’ following personality and psychological qualities, such as self-reliance, hardship, hard work, down-to-earth, honest and trustworthy, and the courage to undertake social responsibilities. This knowledge helps students to establish a correct view of cost and benefit, a correct view of profit and a reasonable view of consumption and financial management. This knowledge also helps students establish a dialectical view of theory and practice complementing each other.

2.2. Ideological and political elements mining

2.2.1. Case of import

Before starting to explain the professional knowledge, the teacher introduces the accounting equation through the case. Liu Li, a university student in Huzhou, Shaanxi province, actively responded to the call of the country to promote the traditional shadow play culture in his hometown. After graduating from university, he chose to start his own business and founded a shadow play art company. The company is mainly engaged in the production and sales of shadow puppets, which not only solves the employment problem of oneself and others, but also helps the continuous inheritance of excellent traditional culture. Because starting a company requires venture capital, Liu Li raised 100,000 yuan bank deposit through the following channel: firstly, Liu Li’s family invests 30,000 yuan; secondly, he borrowed 30,000 yuan from classmates. Finally, he borrowed 40,000 yuan from the bank. This case guides students to try to discuss and discriminate the assets, liabilities and owners’ equity in the case based on their life experience. Among them, the assets of Liu Li’s company are 100,000 yuan of bank deposits, the liabilities of Liu Li’s company include 40,000 yuan of bank loans and 30,000 yuan of classmates’ loans, and the owner's equity is 30,000 yuan invested by Liu Li’s family. Teachers lead students to deduce the accounting equation of "assets = liabilities + owners’ equity" through life cases.

In addition to eliciting professional knowledge, this case also let students understand the preferential policies of the country to encourage self-employment, encourage college students to start their own business, and strive to cultivate students’ awareness of self-reliance, the spirit of hard work and the spirit of hard work.

2.2.2. Exploration of ideological and political elements in accounting equation explanation

(I) Static accounting equation

The static accounting equation is where the assets on the left are equal to the liabilities on the right plus the owners’ equity, representing the conservation of resources equal to sources. It teaches students that everything in the world is conserved, that is, if you want to succeed, you have to pay the corresponding efforts, and warns students not to take chances, but to achieve their goals through down-to-earth efforts.

Static accounting equations also emphasize the balance between the left and right sides of the equation. The right side represents responsibilities and obligations, and the left side represents resources owned. In this way, students should have the courage to assume the corresponding responsibilities and obligations if they have certain resources, which also encourages students to have the courage to assume social responsibilities, and also encourages college students to learn from Fan Zhongyan’s patriotism of "Being concern about the country and the people before anything else". In today’s society, we should attach importance to national interests and take the initiative to assume the responsibility of protecting the country.
(II) Dynamic accounting equation
The dynamic accounting equation is profit = revenue - expense, which is a cost benefit issue for the business. Teachers guide students to think about the cost benefit of university through this knowledge point and help students to establish a correct concept of cost benefit. Teachers can guide students to think of themselves as investors. At such a high cost, college students should strive to get the most out of their four years in college and beyond. College students in university need to put an end to appear the phenomenon of boring, empty, confused, depressed, have to make efforts to know his own self, and develop regular learning objectives and learning plans, and according to the actual situation, adjust their own planning, and achieve their own goal.

The equation also helps students develop a correct view of profit. Profit reflects the business results of an enterprise. It is a quantifiable indicator, but it cannot use illegal means to “maximize profits”, manipulate statements, damage the environment and other short-term actions, which bring different degrees of harm to the society and the people. Teachers should help students to establish a correct view of career selection and employment. When choosing a job, students should not only take salary as the criterion, but also pay attention to the performance of social responsibility by the company. In addition to forming a strong sense of social responsibility in their own life, college students should also contribute to the fulfillment of social responsibility in the future workplace.

2.2.3. Expand after class
The teacher assigns the students an extension through the rain class. Assuming that each student is an accounting subject, first of all, students should divide their own accounting elements of each economic content; Secondly, students record their own assets, liabilities and owners' equity on 2x21.3.16; 2x21.3.16-3.21 Own income and expenses; Finally, students record assets, liabilities and owners' equity at 2x21.3.21. In this case, the teacher asks the student to analyze how the accounting identity is reflected in the student's financial management. At the same time, how do the economic events of students affect the accounting equation?

By cultivating students' daily bookkeeping habits, teachers can help college students cultivate reasonable consumption and financial management. It also helps students to establish the dialectical unity consciousness that theory and practice complement each other.

3. Suggestions on integrating ideological and political elements into basic Accounting course

3.1. Attaching importance to the interpretation of professional knowledge content with ideological and political elements
The course of "Basic Accounting" has obvious ideological and political education, such as accounting professional ethics. Teachers should pay attention to the explanation of this part of the content, teachers can introduce some implementation of hot news, try to help students to cultivate accounting professional ethics, such as love and dedication, honesty and trustworthiness, honesty and self-discipline, objectivity and justice, adhere to the standards, improve skills, participate in management, strengthen service.

3.2. Actively exploring the ideological and political elements that can be extended from professional knowledge
Teachers should pay attention to the quality requirements in the syllabus, carefully design the teaching plan, and actively explore the ideological and political elements when preparing lessons. For example, when studying the emergence and development of accounting, the major
events in world history are used as integration points to cultivate the feelings of family and country, and lead students to understand the significance of learning history. When learning accounting information users, teachers can guide students to pay attention to the interests of stakeholders and cultivate students with a high sense of social responsibility. When introducing the supervision function of accounting, teachers should emphasize the accounting professional ethics of objectivity, integrity and self-discipline. Teachers should teach students to carefully examine and supervise the economic business of enterprises in accordance with the legality, authenticity and rationality. At the same time, teachers should teach students to have the strong willpower of "adhering to the principles and ethics" and dare to fight against illegal behaviors. When explaining the going concern accounting hypothesis, teachers should guide students to establish an optimistic attitude. In addition to learning debt, teachers should guide students to establish a reasonable view of consumption in debt, beware of routine loans, campus loans. When learning income, teachers combined with some income fraud cases, explain the necessity of recognizing income in accordance with the accounting Standards for Enterprises. The teachers emphasize that the revenue recognition should be neither advanced nor delayed, and the students should be trained to adhere to the standards, not to make false accounts, and be honest and trustworthy in accounting professional ethics. When teaching accounting functions, accounting objects, accounting objectives, accounting assumptions and accounting fundamentals, the teacher lets students understand the logic of analyzing problems and helps students develop a methodology.

3.3. Paying attention to the selection of cases to achieve the dual role of professional education and ideological education

For example, when talking about accounting factors, teachers introduce assets, liabilities and owners’ equity with the example of college students’ self-employment. While teaching professional knowledge, they also integrate the advantages of self-employment and the state's strong support for innovation and entrepreneurship to promote students' innovation and entrepreneurship. Teachers can also introduce ideological and political materials when explaining examples, combine the textbook exercises with real life, and integrate ideological and political elements. For example, accounting courses take enterprises as the research object for accounting treatment. The teachers focused on the Good Bottle company founded by Huang ningning (the main business of the company is to recycle plastic bottles into clothes, and one piece of clothing is equivalent to 12 plastic bottles recycled by customers), and analyzed the specific economic business accounting of this environmental protection company, helping students to cultivate their environmental awareness.

3.4. Linking theoretical knowledge with students' life will virtually play the dual role of professional education and ideological and political education

For example, when talking about the accounting equation, the teacher reduces the enterprise to individual students. The teacher asked the students to count their own assets, liabilities, owners’ equity, their income, expenses and profits in a month, let the students have an opportunity to think about their own consumption concept, and guide the students to establish a correct consumption concept. When the teacher explained the income, it happened to coincide with the Double Eleven. The teacher asked the students to take a business as the research object after class, explore the sales mode of the business and try to analyze its accounting treatment. Teachers guide students to set up correct consumption concept by double eleven consumption. The teacher also warned the students that of all investments one never loses money in one's own mind.
3.5. Actively integrating ideological and political elements into extracurricular development

Homework after class includes not only business knowledge, but also ideological and political development topics. For example, What life truth can you comprehend from accounting knowledge? What good qualities can you learn from famous accountants? Through the study of accounting general theory, talk about how to carry out a work methodology?

3.6. When designing ideological and political courses, we should not be too deliberate. We should moisten things quietly and soundless

Ideological and political courses are not only to insert ideological and political materials into professional courses, but also to design language and ways of conveying to students. Some teachers have been actively exploring ideological and political elements in their professional courses, and sometimes they feel that the teaching effect is not as good as expected. After introspecting, they understand that too deliberate ideological and political courses will have the opposite effect. Teachers should try their best to show some ideological and political elements naturally, so that students can understand rather than directly reveal, which shows that the successful application of ideological and political elements in the curriculum needs constant reflection and improvement.

4. Conclusion

At the beginning, teachers may be confused about how to integrate ideological and political ideas into the course of Basic Accounting, but they can benefit a lot by listening to some lectures on ideological and political construction of the course. Teachers should develop the good habit of collecting moral education materials actively when watching news and current affairs. Ideological and political construction runs through the whole course of curriculum education. Teachers can directly introduce ideological and political materials before class, such as at special time points, teachers take the opportunity to carry out ideological and political education. In the course, teachers mainly introduce ideological and political materials from knowledge points, pay attention to the connection with students’ daily life, integrate the discipline ability and personal accomplishment into it, let students learn to discover and experience the discipline theory from the things around them, and subtly accomplish the goal of ideological education. Teachers should also actively explore ideological and political ideas in the homework after class. In the process of continuous exploration of ideological and political elements, ideological and political courses enrich the classroom content, make some boring theoretical knowledge become interesting, thus stimulate students' interest in learning.

References


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