

# Ideological and Political Integration Points and Implementation Path Analysis of the Accounting Informatization Course

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## Abstract

**Accounting informatization is a multidisciplinary and interdisciplinary discipline that plays a very important role in cultivating professional literacy and abilities. It also has unique advantages in curriculum ideological and political education. Therefore, this article first analyzes the integration points of ideological and political education in this course, and then explores the optimization of curriculum ideological and political education design, construction of curriculum ideological and political implementation path, and improvement of curriculum ideological and political education guarantee system.**

## Keywords

**Accounting Informatization; Curriculum Ideology and Politics; Integration Point; Implementation Path.**

## 1. Introduction

The professional education and ideological and political education in universities are inseparable and go hand in hand. Higher education should adhere to the unity of explicit education and implicit education, tap into the ideological and political education resources contained in other courses and teaching methods, and achieve all-round education for all staff. Accounting courses should not only achieve the goals of imparting knowledge and cultivating abilities, but also fulfill the important task of value guidance. Education should be implemented in all aspects of classroom teaching.

The research on the combination of accounting professional course teaching and ideological and political education in China mainly focuses on the following three aspects:

(1) Research on the necessity and possibility of integrating ideological and political education in the teaching of accounting courses

Fang Zhongliang (2018) analyzed the problems in the ideological and political education of accounting courses and affirmed the role of ideological and political education in accounting courses, which can utilize the main channel role, strengthen education, integrate core values into accounting professional activities, and enrich and improve the ideological and political education system of accounting courses. Li Yuyin (2021) believes that the cultivation of qualified accounting professionals in application-oriented universities not only lies in the shaping of theoretical knowledge and applied skills in accounting, but also in the cultivation of ideological and moral character. Therefore, it is necessary for accounting education to play a role in educating people and achieve the same direction as ideological and political education in accounting education.

(2) Reform of Ideological and Political Teaching in Theoretical Accounting Courses

Zhang Yan (2020), Zou Ying (2021), and Zhang Qi (2021) respectively analyzed and studied the teaching reform of intermediate financial accounting, accounting principles, and financial statement analysis courses from the perspective of ideological and political education.

(3) In terms of ideological and political implementation of practical accounting courses

Zhang Huimin (2020) explores the organic integration of ideological and political education with the "Enterprise ERP Financial Application" reform from the perspective of curriculum ideological and political education; Chen Fujun (2020) analyzed the ideological and political elements and implementation approaches of the accounting information system course; Hu Jie (2021) analyzed and explored the teaching practice of the ideological and political demonstration course in the course of "Comprehensive Practical Training of Accounting" based on the background of Internet + vocational education.

From the current research status in China, various experts and scholars believe that accounting courses not only aim to impart knowledge and cultivate abilities, but also fulfill the important task of value guidance. Education should be implemented in all aspects of classroom teaching, and the reform of ideological and political education in relevant accounting courses has been analyzed and practiced. However, the research on the ideological and political aspects of the "Accounting Informatization" course is not thorough and in-depth enough. As one of the main courses of the accounting major, this course plays a very important role in cultivating professional literacy and abilities through interdisciplinary integration. In terms of ideological and political education, it also has unique advantages. Therefore, this article mainly explores the integration points and implementation paths of the ideological and political aspects of this course.

## **2. Positioning of the Teaching Objectives of Ideological and Political Education in the Course of Accounting Informatization**

- (1) Support the basic line of the Communist Party of China,, practice the socialist core values, have good humanistic and social science literacy and noble accounting professional ethics and professionalism;
- (2) Mastering industry operating standards, familiarizing oneself with the regulatory environment, and adhering to professional ethics;
- (3) Having strong language expression, accounting professional communication and coordination skills, a down-to-earth and diligent work style, and a proactive, enthusiastic, and patient service consciousness, possessing good psychological quality, integrity character, and social responsibility, rigorous and honest professional quality, good professional ethics, and a strong sense of social responsibility, team spirit, and collaborative spirit, Be able to consciously practice the overall requirements of "love and dedication, honesty and trustworthiness, integrity and self-discipline, objectivity and fairness, adhere to standards, improve skills, participate in management, and strengthen services" proposed in the "Code of Accounting Professional Ethics", and implement them into the professional learning process.

## **3. Analysis of the Integration Points of Ideological and Political Elements in the Curriculum**

Firstly, clarify the ideological and political elements of the "Accounting Informatization" course. The ideological and political elements of the course not only include accounting professional ethics and socialist core values, but also integrate excellent traditional Chinese culture and party history into the ideological and political education of the course based on the characteristics and content of the course. The overall definition of literacy and ideological and political aspects in this course is to consciously practice the behavioral norms of patriotism, honesty and trustworthiness, integrity and self-discipline, objectivity and fairness, adherence to standards, improvement of skills, and strengthening of services during learning.

The specific integration points include:

- ① complying with accounting related laws, regulations, and industry self-discipline standards during simulation operations.
- ② Whether dealing with accounting business in order or repeatedly correcting errors, the maintenance and compliance of accounting professional ethics are always carried out.
- ③ During the operation process, students who are proficient in operation should help those who have difficulties in operation, guide them in operating skills, improve together, and establish a sense of teamwork and cooperation through paired training.
- ④ In the process of course attendance, homework, exams, etc., start with honesty and seek truth from facts.
- ⑤ Speaking and discussing on the platform should strictly comply with relevant national laws, regulations, and school regulations.
- ⑥ After class, turn off the computer, organize the table, and place the chairs. On rainy days, leave the umbrella outside the computer room.
- ⑦ Introduce data 15 minutes before each class, backup the data before class ends, and save it on USB drive.

#### **4. Optimize the Design of Ideological and Political Education Courses and Construct a Path for Implementing Ideological and Political Education in Courses**

##### **4.1. Reconstruct the Teaching Process and Combine Course Content with Educational Elements**

Reconstruct the teaching process, establish a process control mechanism that complements teaching and evaluation, and subtly achieve value guidance in the process of imparting professional knowledge. The ideological and political education of the Accounting Informationization course should be guided by "knowledge impartation, ability improvement, and value guidance", based on course construction, with moral education as the foundation, and talent cultivation as the center, to reconstruct the teaching process.

Based on the characteristics and content of the course "Accounting Informatization", the content of Chapter 1 Overview of Accounting Informatization has been adjusted to Chapter 5 Report. After students have a certain specific understanding of the course and software operation, they can have a deeper understanding of the history and development process of accounting informatization, and better understand the impact of the development of information technology on accounting and accounting professionals, There is a better effect in cultivating students' autonomous learning ability and lifelong learning ability. The design of course ideological and political activities based on teaching content is shown below:

##### **4.1.1. Chapter 2 System Management**

Design of ideological and political activities: By adding operators and setting permissions through "system management", students can understand the different division of labor among enterprise personnel, and thus establish a sense of unity and cooperation based on their own positions, in order to effectively complete their work.

Integration points of ideological and political education in the curriculum: Work responsibility and teamwork spirit

##### **4.1.2. Chapter 3 Basic Settings**

Design of ideological and political activities: Collect errors in practical work and students' practical operations, design "wrong account sets", and students solve problems through "fault finding" activities.

Integration points of ideological and political education in the curriculum: Patient and meticulous work attitude, rigorous and meticulous professional spirit, and meticulous and dedicated craftsmanship spirit.

#### 4.1.3. Chapter 4 General Ledger Management System

Design of ideological and political activities:

- ① Correction of accounting book errors: Educate students that they may make mistakes in their daily life and learning process, but they must use the correct methods to correct their mistakes in a timely manner in order to truly achieve the expected goals. Otherwise, they will deviate from their own path, resulting in irreversible consequences and losses.
- ② There is a strict sequence of processing for end of period transactions, and reversing the sequence will directly affect the quality of accounting information, resulting in a significant impact on the quality of accounting information.

Integration points of ideological and political education in the curriculum:

- ① Correct values.
- ② Strict professional quality, meticulous work attitude and sense of responsibility.

#### 4.1.4. Chapter 5 Report Management System

Design of ideological and political activities:

- ① Integrating social responsibility education into the process of report preparation and information disclosure, accounting information disclosure will directly affect investor decision-making and also affect the operational order of the capital market. The Lucky Coffee fraud incident has brought many negative impacts on the image of Chinese enterprises and entrepreneurs in the hearts of people around the world.
- ② The distortion of accounting information will have a series of impacts on the country, enterprises, and the public. It is a violation of national financial laws and regulations. Improving the social responsibility of accounting personnel is one of the governance strategies, and it is also an effective way to seek the governance of accounting information distortion. Educating students on the social responsibility that accounting personnel should bear in the process of accounting information formation has important practical significance.

Integration points of ideological and political education in the curriculum:

- ① Social responsibility, socialist core values - the rule of law, and improving students' legal awareness.
- ② Socialist core values - fairness and integrity; Honest and trustworthy, objective and fair professional ethics.

#### 4.1.5. Chapter 1 Overview of Accounting Informatization

Design of ideological and political activities:

- ① Course introduction: By searching for information, learn about the characteristics and market share of well-known accounting informatization software "UFIDA" and "Kingdee" in China.
- ② When introducing the development process of accounting informatization, combined with the historical background of the Third Plenary Session of the 11th Central Committee of the Communist Party of China held in 1978 and Deng Xiaoping's Southern Speech in 1992, explain the development process of accounting informatization.
- ③ Development trend: Introducing the global cloud computing market share distribution in the past three years, the market share of Chinese cloud service providers has been increasing year by year.

Integration points of ideological and political education in the curriculum:

- ① Socialist core values - patriotism, enhancing sense of honor.

- ② Close integration of party history learning and teaching content.
- ③ Enhance the "Four Confidences" and cultivate the ability to learn independently and the awareness of lifelong learning.

#### 4.1.6. Chapter 6 Salary Management System

Design of ideological and political activities:

- ① Salary accounting should not only be accurate, but also avoid illegal behaviors such as default, deduction of wages, and unpaid wages. This not only damages the legitimate rights and interests of workers, intensifies labor capital conflicts, but also easily leads to group social events and seriously affects labor relations. Therefore, educating students should establish a high sense of social responsibility.
- ② Video excerpt: Please pay personal income tax and public service advertising in accordance with the law.

Integration points of ideological and political education in the curriculum:

- ① Social responsibility; Socialist Core Values - Rule of Law.
- ② Withholding personal income tax in accordance with the law is an obligation that every citizen should fulfill.

#### 4.1.7. Chapter 7 Fixed Asset Management System

Design of ideological and political activities: In the accounting process, it is necessary to maintain a pragmatic attitude and achieve honesty and trustworthiness in conducting accounting work. Enterprises strictly manage their fixed assets and seek truth from facts. Based on the professional ethics of accounting professionals, it is necessary to be honest and trustworthy, objective and fair, and record the actual ownership of fixed assets of the enterprise according to the true situation, without false reporting or concealment.

Integration points of ideological and political education in the curriculum: Objective and fair, adhering to professional ethics of standards.

#### 4.1.8. Chapter 8 Comprehensive Practical Training

Design of ideological and political activities:

- ① Excerpt from the article: "Deloitte Financial Robot" - Will Artificial Intelligence ultimately replace human value?

Video excerpt: The Evolution History of Original Documents.

From the video, it is introduced that increasingly advanced information technology is gradually replacing manual labor, sparking students' thinking about "continuously improving vocational skills".

- ② Ask students who are proficient in operation to help those who have difficulties in operation, guide them in operating skills, and make progress together.

Integration points of ideological and political education in the curriculum:

- ① Based on the professional ethics of accounting professionals, they need to follow the continuous development of accounting information technology and strive to continuously improve their professional skills.
- ② Socialist core values - friendliness, teamwork, and collaborative spirit.

## 4.2. Transforming Teaching Methods to Enhance Educational Effectiveness

Teaching methods such as analyzing real-life cases, task driven teaching, and group approach can be used. Based on the personality characteristics of post-00s college students, avoid "brainwashing" education, approach students' lives, transform dull theories into examples around them, use real cases to stimulate students' thinking, and guide them to establish correct values. For example, in the chapter on financial statements, the introduction of the "Yin

Guangxia Financial Statement Fraud Case" as a case sounded an alarm for its future work path; Students or teachers can also provide examples of forced falsification situations encountered by their friends or relatives in accounting positions, allowing students to judge how to handle them correctly and provide active guidance to establish students' legal awareness and social responsibility.

## 5. Improve the Guarantee System for Ideological and Political Education in the Curriculum, and Conduct Ideological and Political Education in a Silent and Nourishing Manner

### (1) Ensuring Resources for the Implementation of Ideological and Political Education in Curriculum

The implementation of ideological and political education in the course of "Accounting Informatization" needs to be based on the national standards for the teaching quality of accounting majors, starting from the requirements of knowledge and ability quality in the standards, conducting in-depth analysis of the majors and courses, exploring the values and moral requirements contained in the courses, selecting the entry points for ideological and political education in the courses, and on this basis, starting from the essential ideological and political qualities, professional ethics Starting from the requirements of knowledge and ability, redesign the curriculum standards that contain moral education elements, and construct curriculum resources based on the reconstructed curriculum standards, providing "source" power for curriculum ideological and political education.

### (2) Optimize the composition of daily grades and incorporate integrity into the evaluation system

Integrity education is the cornerstone of socialist core values, a requirement of accounting professional ethics, and the foundation for accounting personnel to establish themselves. Therefore, integrity education should run through the entire process of course learning, from entering the classroom for check-in, completing homework, to the final exam, and strict requirements should be imposed on students throughout the entire process. Eliminate bad behaviors such as "substitute classes", "sign in", and "copy homework", and reflect them in their daily grades, cultivate students' reverence for learning and even life, regulate their behavior, and develop good learning habits; Strictly implement relevant school regulations for cheating in exams.

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