

Research on Practical Teaching of Accounting Major for Application-oriented Undergraduate Students based on the Goal of "Cultivating People by Virtue"

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Abstract

The course of financial analysis plays an important role in the teaching of accounting, and the construction of first-class courses is an exploration of the new teaching situation in colleges and universities. This paper studies the construction of first-class courses of financial analysis from the perspective of employment, and explores the course objectives, teaching modes and teaching methods around the employment demand, hoping to improve the teaching effect of financial analysis courses, enhance students' financial analysis skills and have the ability to adapt to the social needs of the new era.

Keywords

Cultivating People by Virtue; Ideological and Political Course; Practical Teaching.

1. Introduction

If you put your eyes on the whole ball, the world grid will become illusory. At the same time that the whole world is developing at a high speed, China's demand for talents is also growing day by day. However, the curriculum in the former senior high school is more about the infusion of students' professional knowledge, and the teaching and education in the social club's core values and thinking aspects is more lacking than lacking. In 2020, the Ministry of Education issued the Outline of Curriculum Ideological and Political Construction in Colleges and Universities, which pointed out that comprehensively promoting curriculum ideological and political construction is a strategic measure to implement the fundamental task of "cultivating people by virtue". As a new requirement of strengthening ideological and political work in colleges and universities in the new era, course ideological and political work can not only better shape students' socialist core values, but also improve the teaching effect of specialized courses from strengthening college students' learning motivation and enhancing the attractiveness of specialized courses teaching. Among many majors, accounting is a special one. Engaged in accounting work can not be separated from money and accounts, at this time, how to develop good accounting professional ethics is particularly important. Moreover, the most important feature of modern accounting profession is not simple bookkeeping, but social public responsibility, which should reflect the performance of entrusted responsibility of enterprise management and help relevant accounting information users make decisions. Therefore, if you want to engage in accounting work better, you must not only have solid professional knowledge and be competent in daily accounting and management, but also have accounting professional ethics, but this is not enough only by ideological and political courses. At present, colleges and universities are continuing to promote the ideological and political education in the classroom, and have achieved gratifying results, but the combination of the two is a bit far-fetched. Therefore, it is of great significance to study how to organically integrate the ideological and political education in accounting practice teaching, rationally handle the relationship between knowledge learning, ability training and ideological and political education, and promote the

natural integration of knowledge imparting and ideological and political education, so as to solidly promote the ideological and political education in the curriculum and cultivate high-quality applied accounting talents with both morality and ability.

2. Reform Scheme of Integrating Ideological and Political Education into Practice Teaching Design

2.1. Characteristics of Accounting Practice Course

The accounting practice course is characterized by virtual business social environment, which simulates the actual business environment of enterprises to simulate the operation of enterprises. Let students experience the work content that different posts will experience, so as to understand and be familiar with the job responsibilities of different posts in the real environment, so as to cultivate students' comprehensive execution ability, comprehensive decision-making ability and innovation ability needed to participate in financial planning and management, and make them have overall awareness and comprehensive professional quality.

2.2. Thoughts on Practical Curriculum Design

Practical courses design teaching projects and organize teaching activities based on tasks, highlighting the experimental and operational nature of teaching.

2.2.1. Basis of Curriculum Design

According to the training objectives of accounting major and the basic characteristics of talent training mode, on the basis of analyzing the tasks and professional abilities of each post, students can learn relevant theoretical knowledge and cultivate their professional abilities and sustainable development abilities in the process of completing specific project operations. The simulated enterprise operation scenario teaching runs through the whole process of students' learning, creating simulated professional situations, designing and updating teaching projects with real job tasks as the carrier, and reflecting the practicality, skill and professionalism of the simulation process.

2.2.2. Specific Design Ideas

Based on the employment needs of industrial enterprises, taking the cooperation between schools and enterprises to build a curriculum content system as the starting point for curriculum development, we invite experts from industrial enterprises to form a professional steering committee, hold regular communication meetings with experts, communicate with them about the development situation, learn about the changes in the responsibilities and characteristics of related jobs through various forms, and combine the teaching experience of professional teachers to decompose their professional abilities and select curriculum content.

In the process of teaching, the project teaching method is mainly adopted in order to establish a teaching method based on practical training tasks. For each position in the system, a scenario simulation is designed that meets the characteristics of the position. Students are asked to combine the theoretical knowledge they have learned with the current system training operation with each task as the center, so as to cultivate their professional ability to master the business operation of different positions.

Use a variety of teaching methods to improve the ability of hands-on practice. Under the guidance of the task, the teaching methods such as scenario simulation, group discussion, role-playing and case teaching method are adopted to help the accountants understand the abilities they need to enter the real enterprise business. In the whole training process, students are required to study at work and work in study, so as to improve their post adaptability and self-solving ability when encountering problems, so as to better adapt to the future internship and work needs.

3. Revise Curriculum Standards and Draw up Ideas for Curriculum Ideological and Political Construction.

Combined with the characteristics of practical courses and talent training programs, the knowledge, skills and ideological and political education goals are determined. The goal of knowledge and skills revolves around course teaching, and the goal of ideological and political education mainly revolves around accounting professional ethics, requiring students to be honest, aboveboard, confidential and trustworthy, and guard against leaks. At the same time, we should pay attention to students' all-round development in the course, cultivate students' spirit of hard work, courage to challenge, never give up and always make progress, and improve students' ability to analyze and solve problems, overall system concept, professional team coordination spirit, communication spirit and integrity quality.

4. Dig Deep into the Ideological and Political Elements of the Curriculum and Effectively Integrate into Classroom Teaching

According to "professional self-confidence, honesty and trustworthiness, risk prevention, reflective analysis, seriousness and rigor, continuous learning, social responsibility, craftsman spirit" and other dimensions, the elements of ideological and political education are extracted; Through case sharing, process deduction and other forms, it is integrated with knowledge points and skills points in the teaching process to improve students' professional quality.

In the pre-job mobilization and training, the focus is on explaining the positions involved in the system to students, and explaining the responsibilities of each position. Ask each team to discuss and summarize the accounting professional ethics that each position should have, so that students can always think about what kind of professional qualities their positions need, remember the professional ethics while studying and consolidating their professional knowledge, and also lay a spiritual foundation for the operation in the follow-up internship. Encourage students to work together to complete the training tasks, and help students further improve their team communication and collaboration skills. Labor education runs through the whole course, and after the early team is formed, a group of long-term tasks are assigned. Each company team assumes the responsibility of a day's classroom leader and is responsible for the hygiene of the classroom on that day. Everyone participates in labor education together, both as workers and as raters of other groups. The duty link can help students to cultivate the spirit of labor, so that students can establish a correct view and attitude towards labor and love labor and working people.

5. Exploring the Integration of Ideological and Political Education into Teaching Evaluation and Improving the Effect of Educating People.

Aiming at the problem that it is difficult to evaluate the effect of ideological and political teaching, we actively explore the incremental evaluation mechanism of "platform data, students' mutual evaluation, classroom performance" and other dimensions. Training platform statistics such as task participation, task completion and offline team task completion test the improvement of students' learning initiative and self-discipline; Through the results of students' mutual evaluation, students' learning situation and overall quality improvement are reflected; Evaluate the improvement of students' learning attitude through classroom attendance, classroom task participation and team task completion.

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