

Study on the Ideological and Political Teaching Reform of the Foreign Accounting Course based on the "Rain Classroom"

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Abstract

The implementation of ideological and political education in accounting courses is an important way for universities to improve the quality of accounting personnel training, and also the internal requirement of professional ethics in the accounting industry. With the gradual integration of information technology into classroom teaching, how to better use information technology for ideological and political education is a hot issue of educators at present. Based on the teaching platform of "Rain Classroom", this paper analyzes the teaching objectives, teaching design and teaching implementation guarantee of the Foreign Accounting course, and studies the ideological and political teaching reform of the Foreign Accounting course.

Keywords

"Rain Classroom"; Foreign Accounting; Coursethinking and Politics; Teaching Reform.

1. Introduction

In May 2020, the Ministry of Education issued the Guiding Outline for the Ideological and Political Construction of Curriculum in Institutions of Higher Learning, which clearly requires ideological and political education through the talent training system, comprehensively promote the ideological and political construction of courses in colleges and universities, and improve the quality of talent training. Therefore, actively carrying out curriculum ideological and political education is the basic requirement of implementing the fundamental task of cultivating people by virtue and implementing the education policy in the new era. With the gradual deepening of China's opening to the outside world, we unprecedented close to the world stage center, foreign business, in order to correctly lead the contemporary college students to recognize the international situation, in the process of foreign business processing, keep in mind the "four consciousness", firm "four confidence", on the basis of teaching foreign accounting professional knowledge, dig ideological and political education elements, find the entry point, is the key through the foreign accounting course realize ideological and political education.

2. Teaching Objectives of Ideological and Political Education in Foreign Accounting

Curriculum ideological and political affairs should run through the whole teaching process, and integrate into the value objectives from the establishment of curriculum teaching objectives. In the design of teaching objectives, we should carefully design and organize ideological and political elements combined with professional knowledge, not only to highlight moral education, but also to not dominate the guests. The overall goal of the Foreign Accounting course is to be student-oriented, cultivate people by virtue, and cultivate high-quality foreign-related accounting talents who meet the needs of social development. The specific teaching objectives can be divided into knowledge goals and ideological and political goals. The knowledge objective of Foreign Accounting course is to master the basic theory and basic

accounting methods of foreign enterprises, have the ability to analyze and deal with foreign accounting practice, develop basic knowledge and job skills in foreign accounting work; the objective of Foreign Accounting course is to develop students' love, objectivity and justice, principles, honesty, honesty and "four confidence". Education and guidance through online and offline space interaction to achieve all-round ideological and political education.

3. Teaching Design of Ideological and Political Education in Foreign Accounting

3.1. Design Ideas

Foreign accounting course ideological elements and knowledge fusion through online and offline ideological and political education, foreign accounting teaching design, to cultivate knowledge and moral high-quality foreign accounting talents, from foreign accounting training project, foreign accounting theory teaching, design knowledge system, course design through the foreign accounting knowledge system, into the teaching plan, syllabus, teaching design, teaching content, PPT, teaching plan and teaching process, complete the coordinated development of ideological and political education and professional knowledge education.

According to the ideological and political teaching design of the Foreign Accounting course, Teaching and learning are carried out in three stages, stage I , Before the class, Teachers will upload the courseware, test questions, case videos and other resources integrating ideological and political elements to the "Rain Classroom", Arrange the preview tasks, Students have pre-class preview, Teachers should determine the focus of the lectures according to the students' feedback; In the class, Students use their mobile phones to scan the code and enter the classroom, Teachers can check the students' attendance through the "rain classroom", Use the bullet screen of "rain classroom", classroom test and voting and other functions to conduct classroom online interaction, Teachers integrate into ideological and political education during the lecture, Make the students build the mainstream values in the unconscious; after class, Teachers release ideological and political cases through rain class, students' learning and expansion resources and current political hot spots, Students consolidate and use their professional knowledge through group mutual evaluation of classroom assignments, At the same time, imperceptibly accept ideological and political education.

3.2. Integration of Ideological and Political Elements

Behind the knowledge points of Foreign Accounting contains rich ideological and political education elements. According to the professional characteristics and teaching objectives of foreign accounting, foreign accounting professional knowledge education and ideological and political education are organically integrated, and transfer positive energy to students with the help of case analysis, so as to cultivate students' rigorous, honest and dedicated professional quality. Combined with online teaching and ideological and political education, while teaching professional knowledge, at the same time for ideological guidance, reflect the new thinking of education, professional ethics, patriotism, rule of law consciousness imperceptibly passed to students, to help students to shape the correct outlook on life, world outlook and values, to achieve the silent education effect.

The ideological and political elements of Foreign Accounting is shown in the following table:

Table 1. The ideological and political elements of Foreign Accounting

chapters	knowledge point	Ideological and political elements	teaching method
General theory of foreign accounting	The concept of foreign enterprises and accounting, and the characteristics of foreign-related enterprises	Open sharing, "four confidence" Core socialist values: patriotism	"Rain Classroom" online case video+ offline teaching and guidance
	Accounting elements, accounting information quality requirements and accounting measurement of foreign enterprises	Professional ethics: honest and trustworthy, cautious and pragmatic, compliance awareness	Offline case teaching and guidance
Accounting treatment of foreign exchange and foreign currency business	Foreign exchange and exchange rate	"four confidence" Core socialist values: patriotism	"Rain Classroom" online case video + offline teaching and guidance
	Accounting processing of foreign currency business	Professional ethics: rigorous and meticulous	Offline case teaching and guidance
Accounting of export trade	Overview of export trade	The Chinese Dream, "four confidence" Core socialist values: patriotism	Offline case teaching and guidance
	Accounting of self-operated export sales	Professional ethics: rigorous and serious, realistic and objective	"Rain Classroom" online case video + offline teaching and guidance
Accounting of import trade	The significance of import	Open sharing, "four confidence"	"Rain Classroom" online case video
	Confirmation of the domestic sales income of self-operated imported commodities Accounting processing of self-operated imported commodity purchase and domestic sales	Professional ethics: objective and realistic, rigorous and serious, compliance consciousness	Offline case teaching and guidance
Accounting of refund (exemption) VAT for export goods	Accounting of refund (exemption) VAT for export goods	Consciousness of service, lifelong learning Core socialist values: patriotism	"Rain Classroom" online case video + offline teaching and guidance
	Accounting treatment for production enterprises	Professional ethics: realistic and objective, rigorous and meticulous Core socialist values: law-abiding	"Rain Classroom" online case video + offline teaching and guidance
Accounting of profit and profit distribution	Composition and calculation of profits	Professional ethics: honesty and trustworthiness, objective and justice	"Rain Classroom" online case video + offline teaching and guidance
	Accounting treatment of profits	sense of social responsibility Core socialist values: law-abiding	"Rain Classroom" online case video + offline teaching and guidance
Preparation and translation of the financial statements	Preparation and translation of the financial statements	Professional ethics: objective and fair, abide by the law; good faith, good faith life; ability	"Rain Classroom" online case video + offline teaching and guidance

3.3. Teaching Method

Foreign accounting course mainly teach foreign business basic theory and business processing, students learn is boring, teaching process, teachers should pay attention to students actual, according to their aptitude, through the classroom online space interaction of diversified teaching methods, the professional knowledge and professional ethics, patriotism, rule of law consciousness imperceptibly to students, help students shape the correct outlook on life, world outlook and values. Before and after class, with the help of the "rain classroom", class QQ group for the daily current politics and hot issues for the correct online value guidance. Class, foreign accounting teaching, using the case teaching method, project teaching method, problem-oriented teaching method, heuristic teaching method to make professional knowledge and ideological and political elements, with the help of case introduction, keywords or knowledge embedded, diversified invisible penetration [3], online ideological and political elements and knowledge fusion education.

3.4. Evaluation Mode

Improve the assessment and evaluation methods of foreign accounting courses, use multi-dimensional evaluation to show the ideological and political effects of foreign-related accounting courses, stimulate students' enthusiasm and initiative, improve students' participation in learning and stimulate students' interest in learning. The teaching effectiveness evaluation of Ideological and political education of foreign accounting course adopts the evaluation mode of combining online platform with offline classroom, diversified process evaluation and final examination evaluation, in order to assess the positive changes in students' ideological understanding and behavior. Online use of the "rain classroom" platform to assess students' attendance and classroom performance can feed back students' mastery of foreign-related accounting knowledge on the one hand, and students' learning attitude, teamwork ability and sense of responsibility on the other hand [1], so as to test whether students can achieve the teaching objectives of foreign-related accounting courses. The scores of foreign accounting courses are composed of process evaluation and final examination evaluation, accounting for 50% of the total scores respectively. Among them, process evaluation mainly includes self-evaluation, mutual evaluation and teacher evaluation. The content of process evaluation includes attendance, classroom performance, after-school homework and the completion of training projects. The embedded data analysis function of the "rain classroom" platform is used to realize the process evaluation of each student.

4. Implementation Guarantee of the Ideological and Political Teaching of the Foreign Accounting Course

In order to ensure the smooth progress of ideological and political education of Foreign Accounting, first of all, teachers need to prepare carefully. In the process of implementing ideological and political courses, it is necessary to be focused on accounting knowledge, but also to read widely and enrich their knowledge structure, so as to support the effective implementation of ideological and political education of the curriculum. In the preparation process, understand the textbook thoroughly, grasp the students' learning situation, compile cases according to the students' learning needs, and design the ideological and political language outline, teaching design, courseware PPT, teaching plan and other integration cases to explain; Secondly, pay attention to online and offline synchronization. The learning method of "Internet +" has been very common, and the use and monitoring of online resources must be placed in a more important position. Teachers should develop more functions of learning online platforms, Make full use of online resources, Only online and offline efforts together, To achieve the good effect of curriculum ideological and political education; once more, strengthen

communication, Usually pay more attention to the current political hot spots, Note the accumulation of ideological and political materials, Participate in more ideological and political education training and learning, teaching and research activities, Communicate more experience and learn from each other with teachers in related courses, Inspire the inspiration of ideological and political teaching, To normalize the ideological and political teaching, Jointly improve the quality of classroom teaching; last, Play to the role of professional thinking and politics, Let ideological and political education not terminate with a course, Do it in the same vein, The ideological and political effect of the course continues to make efforts [2].

Acknowledgments

Shandong Women's University 2020 Teaching Reform Research Project --based on "Rain Classroom" curriculum mixed Foreign Accounting reform research, the National 14th Five-Year Plan 2021 (Project No.: SKJYKT-210578) stage research results.

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