

# Analysis on the Ideological and Political Teaching Reform of Cost Accounting Courses in Applied Undergraduate Colleges

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## Abstract

With the development of economy and society, employers need more and more application-oriented talents. In addition to focusing on the cultivation of applied talents, undergraduate colleges should also pay attention to the ideological and political education of college students, and cultivate people with morality. Therefore, we should actively reform ideological and political teaching, dig deep into its elements, and integrate it into curriculum teaching. Cost accounting is no exception as the core backbone course of accounting majors. In this paper, based on expounding the necessity of the ideological and political teaching reform of cost accounting courses in applied undergraduate colleges, we analysis the problem existing in the current ideological and political construction of cost accounting courses. Moreover, the teaching reform about the course was made an overall design, hoping to contribute to the cultivation of applied talents in cost accounting in the new era.

## Keywords

Applied; Cost Accounting; Curriculum Ideology and Politics; Teaching Reform.

## 1. Introduction

Since the 18th National Congress of the Communist Party of China, the Party Central Committee with Comrade Xi Jinping as the core has attached great importance to the cultivation of talents in colleges and universities and the ideological and political work. General Secretary Xi Jinping pointed out that "each course must maintain a good channel and cultivate responsibility fields, so that various courses and ideological and political theory courses go in the same direction and form a synergistic effect." In August 2019, the General Office of the Central Committee and the State Council issued the "Several Opinions on Deepening the Reform and Innovation of School Ideological and Political Theory Courses in the New Era", clearly proposing to promote the ideological and political construction of college courses, and to be fully develop its functions of education in all course. In 2020, the Ministry of Education issued the "Guidelines for the Ideological and Political Construction of Curriculum in Colleges and Universities". The "Outline" emphasizes that " the ideological and political construction of courses were comprehensively promote, which is necessary to integrate values into knowledge teaching and ability training and to help students shape correct attitudes. world outlook, outlook on life, and values." College teachers should pay more attention to the teaching concepts, teaching methods in the new era, and integrate ideological and political education into the daily teaching process. To ensure that the content of ideological and political education can be better integrated into the cost accounting teaching of applied undergraduate colleges and universities, colleges and universities should carry out the reform of ideological and political teaching of cost accounting courses.

## **2. Necessity of Ideological and Political Teaching Reform of Cost Accounting Course in Applied Universities**

### **2.1. Practical Needs of Economic and Social Development in the New Era**

High-quality cost accounting personnel are indispensable talents for the development of economic and social. Cost accounting of each company is inseparable from cost accounting personnel. Otherwise, the overall quality of cost accounting personnel determines the quality of their work. Against the background of the new era, the comprehensive quality of cost accounting personnel in my country is need to improve. Although most colleges and universities regard the cultivation of applied cost accounting talents as the primary goal of talent training and focus on cultivating students' ability to solve practical problems, the cost accounting talent training model in colleges and universities does not pay enough attention to moral education. Therefore, the colleges and universities need to change the training mode, which is necessary to put the training of applied skills and moral education in the same important position, to cultivate applied cost accounting talents integrating morality and talent for the economic development of the new era.

### **2.2. Urgent Demands to Improve the Professional Ethics of Cost Accountants**

In recent years, the phenomenon of violating professional norms and affecting the quality of accounting has emerged in an endless stream, which has had a negative impact on the healthy and orderly development of my country's market economy. It is urgent to improve the professional ethics of cost accounting personnel. While imparting professional knowledge and skills, colleges and universities should strengthen the moral education of students. The characteristics of traditional cost accounting courses can no longer meet the needs of talents in the new era. To change the traditional teaching mode with complex teaching contents and single teaching methods, teachers must mine ideological and political elements from the cost accounting professional course, and integrate ideological and political elements in a timely manner. In the cost accounting course, a synergistic effect is formed to improve the teaching quality. The content of cost accounting courses can be integrated into relevant current affairs hotspots. While helping students to explore political, economic, social and other hot issues, it can enrich the content of teaching and stimulate students' enthusiasm for learning.

## **3. Existing Problems in the Ideological and Political Construction of Cost Accounting Courses in Applied Undergraduate Colleges**

### **3.1. Not Fully Excavated the Ideological and Political Elements of Cost Accounting Course**

At present, the ability of college teachers to tap the ideological and political elements contained in cost accounting courses is limited. Although the education level and quality of teachers of accounting majors are generally high, they do not know how to tap and implement the ideological and political elements in cost accounting courses, which attribute to the lack of in-depth understanding of ideological and political theory. In addition, due to some cost accounting teachers have adherent thoughts and pay too much attention to abstract theoretical knowledge and ignore humanistic emotions, the breadth and depth of ideological and political elements mining has been affected. Some cost accounting teachers pay more attention to teaching and scientific research competitions in order to evaluate professional titles or performance appraisals.

### **3.2. Lower Integration Degree of Ideological and Political Elements and Cost Accounting Course**

The fundamental task of education is to foster virtue through education and to cultivate successors in the new era with both political integrity and talent. At this stage, the ideological and political elements are not well integrated with professional courses. In a word, cost accounting courses and ideological and political courses are like two parallel lines, which do not negotiate with each other and are independent of each other. Most cost accounting teachers still use traditional teaching methods, pay attention to the explanation of professional knowledge, do not pay enough attention to ideological and political education of students, ignore the relationship between ideological and political work and professional courses, and cannot integrate ideological and political elements into cost. In the daily teaching of accounting. In the teaching process, teachers pay more attention to how many knowledge points in the textbooks are mastered by the students, rather than how much they have made progress in thinking. They think that the key is to teach students how to allocate the cost of various elements, how to calculate the cost of products, and how to prepare cost statement, while ignoring the ideological and political education of students.

## **4. Overall Design of the Ideological and Political Teaching Reform of Cost Accounting Courses in Applied Undergraduate Colleges**

According to the characteristics of the accounting major, the applied undergraduate colleges teachers should deeply analyze the moral education goals of the accounting major, dig deep into the ideological and political elements contained in the professional knowledge system, and reasonably increase the depth, breadth and temperature of the accounting major. Incorporating appropriate ideological and political elements into the teaching content of cost accounting courses, enhancing the knowledge and humanity of professional courses, and transforming these elements into specific and vivid classroom teaching practices can truly achieve "ideological and political education into the classroom".

### **4.1. Dig Deep into the Ideological and Political Elements of Cost Accounting Courses**

Combined with the characteristics of application-oriented undergraduate colleges and application-oriented personnel training requirements, according to the characteristics of cost accounting course teaching, highlight the comprehensive quality training of students, and explore the ideological and political elements of cost accounting courses. "Building morality and cultivating people" is the fundamental task of education, and curriculum ideological and political education is an important focus for realizing morality and cultivating people. There are also rich ideological and political elements behind the knowledge points of the cost accounting course. The cost accounting professional knowledge education and ideological and political education are organically integrated, and positive energy is conveyed to students with the help of case analysis, etc. Objective and impartial, improving skills, strengthening services, participating in management and other good professional qualities. Combining cloud-based teaching and ideological and political education, while imparting professional knowledge, it provides ideological guidance, reflects the new thinking of education, and imperceptibly conveys diligence and pragmatism, perseverance, family and country feelings, and awareness of the rule of law to students, helping students to shape the correct outlook on life, world outlook and values. For example, when explaining cost accounting methods, teachers pay attention to cultivating students' professional judgment ability. With the help of case analysis of cost saving and social value creation, students realize that cost saving is also a manifestation of patriotism.

#### 4.2. Clarify the Teaching Design Concept of Cost Accounting

In the cost accounting teaching design, aiming at cultivating high-quality applied talents, the knowledge system is designed from the aspects of cost accounting post tasks, cost accounting professional ability, cost accounting course teaching, etc. The cost accounting post tasks include product cost accounting, cost report preparation, cost analysis, etc. The professional ability of cost accounting includes cost accounting ability, cost business judgment ability, cost business analysis ability, etc. The cost accounting course teaching includes project teaching, itemized training, comprehensive training, etc. Focusing on the core socialist values, ideological and political education is infiltrated into ideological and political education and realizes the value-leading role in cultivating students to love their jobs, be honest and trustworthy, be honest and self-disciplined, be objective and impartial, adhere to principles, improve skills, participate in management, and strengthen services. In terms of cost accounting professional knowledge and ideological value guidance, clarify the teaching design concept of resonance at the same frequency and mutual integration.

#### 4.3. Changes in Teaching Methods and Means

To change the teaching methods and means is to let students improve their ideological and political awareness in the professional courses. Using a variety of teaching methods, teachers need to imbue professional knowledge and correct ideas and values to students in a fascinating way to cultivate students' ability to distinguish right from wrong, and help students to form correct values. In cost accounting teaching, case teaching method, situational teaching method, project teaching method, problem-oriented teaching method, online and offline teaching method are adopted to organically integrate professional knowledge with course ideology and politics. With the help of knowledge embedded and implicit penetration, the professional knowledge and value ideas were cultivated to students. There are some cases about cost accounting during the epidemic, such as "Wage Panic in Xibei oat noodle Village", "Tax reduction by the State Administration of Taxation" and "State Council to lead the reduction of social security and provident fund". Blending these cases with the content of ideological and political education of "responsibility", cost accounting teachers teach students the concept of wages, social security and provident funds are related to costs.

#### 4.4. Improve the Assessment and Evaluation Methods of Cost Accounting Courses

In the assessment and evaluation of cost accounting courses, the knowledge, ability, practice, quality and other contents of students are included, the evaluation of professional knowledge and the evaluation of political literacy are equally emphasized, and the objective evaluation and subjective evaluation are combined to realize the whole process, all-round and normalization. Assessment and evaluation can stimulate students' enthusiasm and initiative in learning, improve students' participation in learning, and stimulate students' interest in learning. On the basis of the original course assessment and evaluation system, increase the process assessment, increase the evaluation of political literacy, reduce the proportion of final exam results, pay attention to the evaluation of students' cognition and emotion, and show the diversity of assessment and evaluation. Process assessment, through student interviews, project training reports, classroom exercises, after-school assignments, etc., reflect the effect of ideological and political elements infiltrating the curriculum, improve students' participation in learning, and cultivate students' humanistic spirit.

### 5. Conclusion

The integration of professional courses and ideological and political courses is the need of education and the needs of the times. As a cost accounting teacher, we should attach great

importance to students' ideological and political education, deeply explore the ideological and political elements in cost accounting courses, reform teaching methods, and organically integrate cost accounting course content with ideological and political education to form a synergistic effect. This will not only enable students to master solid cost accounting professional knowledge and skills, but also stimulate students' patriotic feelings and guide students to establish a correct "world outlook, outlook on life and values".

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