

# Problems and Countermeasures of Moral Education in Accounting Courses from the Perspective of High-quality Development

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## Abstract

The high-quality development of education should adhere to the principle of establishing morality and cultivating people. The integration of professional courses and ideological and political elements provides an important way for the implementation of the concept of "Moral education" in teaching practice. Based on the background of high-quality development education, and through analyzing the dilemma and existing problems of moral education in accounting courses, this paper explores the path of morality education reform in accounting courses from four aspects: teaching objectives, teaching content, teaching methods and evaluation, and forms feasible countermeasures to effectively improve teaching quality, so as to promote the organic integration of knowledge teaching and moral education in accounting courses, which will assist in the implementation of high-quality accounting talent training objectives.

## Keywords

Moral Education; High-quality Development of Education; Problems and Countermeasures.

## 1. Introduction

In the 2022 China Education Work Conference, "Moral education" and "High-quality development of education" have been mentioned many times. "High-quality development of education" is the extension of high-quality economic development in the field of education. And it should be student-centered and build a set of sustainable and compound development system. The goal of high-quality development should ultimately be put into effect. As a professional course for training accounting students, how to improve the quality and efficiency of accounting courses through solid knowledge teaching and the value guidance of moral education is worth deep thinking and exploration.

## 2. Problems Existing in Accounting Courses from the Perspective of High quality Development

### 2.1. The Goal of Moral Education in Accounting Courses is Not Clear

With the continuous promotion of the moral education, more and more teachers have realized the importance of professional courses in educating people. However, the moral education of accounting professional courses is still in the preliminary exploration stage. Whether the ideological and political elements can be integrated into the teaching of accounting courses depends on teachers' knowledge, willingness, time and energy. There is a certain deviation between the teaching objectives of the existing accounting courses and the original intention of the professional courses, which is prone to two kinds of misunderstandings. One is that the objectives are too politicized and ignore the professionalism. The wrong idea is that the curriculum ideological and political is to talk about politics in the professional courses, so the

teaching objectives focus on political objectives and ignore professional knowledge; Second, the goal of ideological and political education is not clear, the positioning is not clear, and the consideration is not comprehensive. At present, some courses do not incorporate value guidance into the curriculum teaching objectives, or even if some teaching objectives mention the dimension of ideological and political education, but often only general statements, without forming specific and clear ideological and political objectives.

## **2.2. The Integration of Ideological and Political Elements in Accounting Courses is Not Deep and Natural**

At present, the integration of ideological and political elements in accounting courses lacks pertinence and profundity. First, it lacks a system of ideological and political elements that fit professional characteristics. Second, the integration is not natural enough. Classroom teaching often becomes a simple stack of professional and ideological and political elements, which makes the ideological and political elements of courses become a mere "slogan".

On the one hand, the exploration of ideological and political elements in accounting courses is not deep enough. Although most teachers consciously integrate ideological and political elements into the teaching of professional courses, the exploration of ideological and political elements is not deep enough, which mainly reflected in the following aspects. First, the integrated ideological and political elements are one-sided. According to the survey, the ideological and political elements incorporated in both professional basic courses and practical training courses are mainly concentrated on professional ethics such as integrity, and less involved in patriotism, laws and regulations, cultural self-confidence, craftsmanship, spirit of struggle, and economic and social benefits. It is difficult to achieve multi-dimensional education effects, and it is also easy to cause students' fatigue and boredom. Second, it is fragmented. Only a few courses integrate rich ideological and political elements into the whole process of curriculum teaching after deep excavation, while most courses only add ideological and political elements in a certain knowledge point or a certain link, without forming a complete curriculum ideological and political element system. This kind of curriculum ideological and political elements that are integrated in a single or multi-point distribution way and lack of overall planning is not easy to form a holistic education structure. The third is randomness. The integration of ideological and political elements and accounting courses should integrate the ideological and political elements that fit the professional knowledge into the course content after analyzing the nature, status and subject characteristics of the course, which is a seamless integration after careful combing. However, the ideological and political elements that are integrated into some courses are far from the actual needs, and are often divorced from the actual needs. They can neither seamlessly connect with the prerequisite courses nor lay the foundation for the subsequent courses.

On the other hand, the integration of ideological and political elements in accounting courses is not natural enough. The class of "ideological and political flavor" is not the same as ideological and political class. Its charm lies in the natural integration of ideological and political elements into the professional curriculum content at the right time, and the vivid and seamless transmission to students, so as to build an immersive and ubiquitous education environment for students. However, in the current ideological and political education of accounting courses, there are still deliberate and formal ideological and political education. In order to "ideological and political", ideological and political education is integrated, with obvious implantation traces. The indoctrination and rote ideological and political integration ignores the artistry, vividness and harmony of teaching and deviates from the direction of professional education, thus greatly reducing the teaching effect. The seamless integration and natural integration of ideological and political elements and professional knowledge is the key point of ideological and political education in accounting courses, and also the difficulty that must be actively overcome.

### **2.3. The Ideological and Political Teaching Method of Accounting Courses is Rigid**

On the one hand, the innovation of teaching methods is insufficient. At present, many accounting courses are still taught in the traditional way, with some ideological and political elements randomly interspersed in the teaching of theoretical knowledge, or by introducing cases to analyze the ideological and political education elements, and lack of seamless immersion teaching design. Under the ubiquitous learning environment, college students can obtain various kinds of information more conveniently and think more actively. Therefore, rigid preaching and unilateral knowledge transmission can not arouse students' resonance, which is incompatible with the growth needs of contemporary college students, and affects the effectiveness of education. At the same time, the traditional accounting curriculum is mainly based on classroom teaching, and the accounting curriculum knowledge itself has the characteristics of high saturation and abstraction. The rigid implantation of ideological and political elements will lead to insufficient teaching time, tiredness of teachers' teaching and tiredness of students' learning, and it is difficult to achieve better teaching results.

On the other hand, teaching interaction is single and rigid. High-quality classroom teaching should form two-way interaction with teachers' active guidance and students' active participation, instead of teachers' singing "solo". According to the survey, in the current teaching of accounting courses, the most important interaction mode is still that the teacher throws questions to the students when teaching professional knowledge or analyzing cases, and then the students answer them by random questions and other ways. This single interactive mode of "teacher asks student answers" has many disadvantages. First, it is difficult to highlight the student-centered status, mobilize students' enthusiasm in the classroom, make students always in a passive state of accepting knowledge, and form effective classroom interaction; Second, it is impossible to realize the effective extension of ideological and political education. The information transmitted in the question-and-answer interaction is often limited to the material prepared by teachers, and it is difficult to collide with the spark of ideas to achieve the extension of knowledge. Even though many full-time teachers can communicate with students through qq, WeChat and other ways, they still stay in the aspects of homework arrangement, teaching notice and professional question answering, and lack in-depth ideological exchange. Therefore, the traditional and single teaching interaction is difficult to achieve thinking collision and deep communication, and it is difficult to improve the educational effect of professional courses.

### **2.4. The Effect of Ideological and Political Education Lacks of Effective Evaluation**

The main problems in the evaluation of ideological and political education in accounting courses are as follows. First, in terms of cognition, some teachers ignore the importance of assessment, and think that ideological and political education is a long-term and continuous process. The introduction of ideological and political elements in the courses taught completes the task, which is not suitable for assessment and evaluation in a specific professional course. Second, in terms of operation and implementation, because the ideological and political education effect is not easy to make intuitive judgment, and it is also difficult to make quantitative evaluation, most courses do not include ideological and political evaluation into student performance, even if it is included in the assessment, there is also a lack of output-oriented assessment standards.

### 3. The Reform Strategy of Accounting Courses from the Perspective of High Quality Development

#### 3.1. Rebuilding Teaching Objectives

To grasp the value appeal of talents under high-quality development and reshape teaching objectives. The teaching purpose of accounting courses is to take politics as the guide, establish the leading thinking of high-quality teaching, adhere to the concept of high-quality development, deeply analyze the positioning and role of accounting courses in the training of accounting talents, construct an integrated teaching goal that takes into account knowledge, ability and quality, and fully stimulate the synergy and linkage efficiency of business ability and professional quality. Therefore, it is necessary to build specific and clear three-dimensional high-level teaching objectives of "knowledge, ability and moral education". That is to say, accounting integrity, devotion to work and other professional moral qualities, the rule of law, laws and regulations and other rule consciousness, and social responsibilities such as being able to help the people, and being brave to take on responsibilities are included in the professional teaching objectives, so that learning, learning skills and quality can form the same frequency resonance, so that students can establish ideal beliefs and correct values in knowledge learning and ability upgrading, form good professional ethics and moral quality, and sublimate patriotism and sense of responsibility, Form a clear pattern of education.

#### 3.2. Reconstructing Teaching Content

To reconstruct the teaching content according to the needs of talent development under high-quality development. The accounting course system has a clear hierarchy, and there is often a certain internal logic between the first course and the second course. The excavation of ideological and political elements of accounting courses should be combined with the status of the course and the characteristics of the course to explore and refine its endogenous elements. First, combining the characteristics of professional knowledge and the needs of the new era, construct the "modular" teaching content of ideological and political education layer by layer, and fully tap the ideological and political elements of connotation in each module and chapter. The second is to integrate ideological and political elements into accounting courses in a natural way. To achieve the effective integration of professional content and ideological and political elements, we need to constantly polish and reflect in teaching practice. For any knowledge point, we should carefully explore its ideological and political contact points, and introduce the teaching content through carefully designed cases, carefully selected philosophical stories, celebrity quotes, short videos and other ways. We should work for a long time, and finally guide the students according to the situation and give play to the imperceptible value leading role of professional courses. It not only naturally permeates the sense of social responsibility, professional moral quality, and feelings of family and country in professional courses, but also gradually realizes the progress from quantity accumulation to quality.

#### 3.3. Changing Teaching Methods

To explore talent training methods under high-quality development and reform teaching methods. The development of digital intelligence has innovated the concept of time and space, carried out online and offline mixed teaching with the support of information technology, and achieved the goal of high-quality education by using various high-quality resources.

On the one hand, take advantage of "Internet plus" to develop online teaching resources. As "Internet plus" continues to develop in depth, various education cloud platforms and smart classrooms are gradually taking shape. China University MOOC, Superstar, Wisdom Tree, Rain Class and other teaching platforms, learning power, learning pass and other APPs, and various WeChat official account have all provided a wealth of ubiquitous education databases for

modern education. Accounting courses can make full use of the online platform, take the students' demands as the core, screen cases, videos, animations, etc. that are both permeated with ideological and political elements and closely related to professional content for students, and build a universal learning environment for students to learn knowledge anytime and anywhere through mobile internet, and then guide students to use smart learning space to achieve independent learning, professional quality, moral quality, values The first experience of patriotism and cultural self-confidence.

On the other hand, internalize the elements of ideological and political education and stimulate the vitality of offline teaching. In order to avoid the disadvantages of "cramming" and "preaching" teaching, and fully mobilize the classroom atmosphere of the face-to-face class, we should flexibly use diverse teaching methods, integrate the hidden ideological and political elements into classroom teaching, and make the teaching principles clear and vivid. For example, with the help of heuristic and deliberative teaching methods, guide students to trigger ideological collision in the discussion and analysis of ideological and political cases in the course, and spontaneously comprehend the philosophy in professional knowledge and internalize it; Use cooperative and participatory teaching methods to mobilize students' initiative and establish team awareness and responsibility awareness in group cooperation; The situational teaching method is adopted to share daily events, hot events and typical events. Through creating teaching situations, ideological and political elements are integrated into professional teaching, "like salt into water". Use MOOC, Rain Classroom and other platforms to promote high-quality courses, micro-classes and the latest industry information such as accounting culture and professional ethics, which can use fragmented time to expand students' horizons; It can also subtly integrate ideological and political education into students' life through visual resources and interactive operation.

### **3.4. Optimizing the Assessment and Evaluation System**

The first is to pay attention to the whole process of assessment and process assessment supervision, covering the whole process of course teaching. In addition to adding ideological and political case analysis to the final assessment, the assessment of moral education should also focus on the process and continuity of assessment to form a comprehensive assessment.

The second is to pay attention to the diversity of the assessment content, and strengthen the assessment of students' moral education while assessing knowledge mastery and ability cultivation. Ideological and political education in accounting courses can break through the limitations of single knowledge assessment, encourage students to actively explore the moral quality of the professional field when learning each chapter of knowledge, exercise innovative thinking in solving specific professional problems, actively participate in after-class theme exchange, group discussion, scientific research, experience writing, etc., and incorporate students' participation enthusiasm and depth of thinking into the process assessment, Urge students to achieve spiritual improvement in communication and reflection

## **4. Conclusion**

Curriculum is an important place for education, and teachers are the main force of education. Any course contains the value of educating people, and it needs to provide continuous assistance for the realization of the goal of establishing morality and cultivating people. In particular, the teaching of professional courses that lay the foundation for the realization of students' professional quality, professionalism and future personal value needs to carefully study the coupling of professional content and ideological and political elements, implement the two in teaching practice without trace and naturally, and cultivate high-quality professional talents. Full-time teachers should be based on reality, make full use of various policies and resources, focus on the ideological and political construction of professional courses, and "be

brave pioneers". Three-dimensional design is carried out from teaching objectives, teaching contents, teaching methods, evaluation and other dimensions to form a joint force of education throughout the whole teaching process.

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