

Research on the Reform of Ideological and Political Education in the Course of Financial Regulations and Accounting Professional Ethics

Li Xueting^{1,*}, Hu Yuru¹

¹*School of Accountancy, Anhui Wenda University of Information Engineering, Hefei, Anhui, 231201, China*

^{*}*Corresponding author*

Abstract: *"Financial Regulations and Accounting Professional Ethics" is a fundamental course for finance and accounting majors, with strong comprehensiveness and the aim of cultivating comprehensive talents with both moral and talent abilities. This article studies the approaches to the ideological and political construction of the course "Financial Regulations and Accounting Professional Ethics" and proposes corresponding reform measures, including enhancing the awareness of professional course teachers' education, exploring high-quality course resources, reshaping teaching objectives, constructing a teaching method system, restructuring teaching content, constructing a practical platform, and optimizing course assessment methods. It is hoped that this study can provide some reference for the teaching reform practice of this course.*

Keywords: *Financial Regulations, Accounting Professional Ethics, Curriculum Ideological and Political*

1. Introduction to *Financial Regulations and Accounting Professional Ethics*

Financial Regulations and Accounting Professional Ethics is a compulsory basic course for students majoring in accounting. This course presents a certain comprehensiveness and involves more content. *Accounting Basics* and *Financial Regulations and Accounting Professional Ethics* pave the way for each other, laying a solid foundation for the follow-up study of *Tax Law*, *Intermediate Financial Accounting*, *Tax Accounting*, etc. The first part is the accounting legal system, and the second part is the settlement legal system.^[1] The fourth part is the financial legal system and the fifth part is the accounting professional ethics, which correspond to *Accounting Basics* and *Intermediate Financial Accounting*, respectively; The third part is the tax legal system, which echoes the turnover tax and income tax in *Tax Law* and *Tax Accounting*. In the teaching process, this course is taught first, and after mastering the relevant legal knowledge, it can better serve other professional courses of accounting.^[2]

2. Significance of ideological and political construction of the course *Financial Regulations and Accounting Professional Ethics*

The course ideological and political teaching is a new teaching mode at present, which integrates ideological and political education and professional course teaching, and it gradually develops into a key content of teaching reform in colleges and universities in China at this stage^[3]. The significance of the course *Ideological and Political Education* itself is to promote the efficient collaborative education between ideological and political education and disciplines, guide college students to establish correct values, and achieve the goal of teaching and solving doubts and cultivating people in the teaching process of professional courses. Besides, it also aims to strengthen ideological and moral guidance, pay attention to people's behavior guidance, promote harmony between people, and create a good atmosphere^[4].

The report of the 20th National Congress of the Communist Party of China clearly pointed out that we should adhere to the law-based governance of the country in an all-round way and promote the construction of the rule of law in China. In 2023, the National Two Sessions carry forward the spirit of the Constitution and continue to highlight the authority of the Constitution^[5]. Through the special teaching of *Financial Regulations and Accounting Professional Ethics*, it should carry forward the core

values of socialism, establish the concept of the supremacy of law, enhance the awareness of college students to abide by the law, and adhere to the integrity of life and work according to law; Meanwhile, it should cultivate the patriotic feelings of college students and educate talents for the Party and the country to cultivate comprehensive talents with both morality and law. In the ideological and political teaching of the course *Financial Regulations and Accounting Professional Ethics*, the concept of socialist core values should be actively infiltrated to not only promote students to deepen their understanding of professional ethics but also internalize it in students' hearts and externalize it in their actions^[6].

Through infiltrating ideological and political education into the teaching of *Financial Regulations and Accounting Professional Ethics*, and leveraging ideological and political elements, the socialist core values of college students can be cultivated, their concept of the socialist rule of law can be enhanced, and their ability of rule of law thinking can be promoted to further improve their professional quality, thereby achieving full and all-round education^[7].

3. Approaches for ideological and political construction of the course *Financial Regulations and Accounting Professional Ethics*

The school attaches great importance to the construction of curriculum politics. This course integrates ideological and political elements into teaching with the help of the teaching management platforms of curriculum politics such as Xuexi and Xuexitong^[8].

3.1. Enhance teachers' awareness of educating students with curriculum

The main body of the implementation of "curriculum politics" is teachers, and the improvement of teachers' own education consciousness and ability is also very critical. As the saying goes, teachers should set a good example for students from various aspects. Teachers who teach the course should consciously learn curriculum politics and actively participate in the learning and training activities of ideological and political theory. The Xuexi platform provides ideological and political courses for strengthening the country, including excellent ideological and political courses, Party history classrooms, and new ideas in the classroom, and there are relatively rich teaching resources for ideological, political, and moral education. The Xuexitong platform provides a training module on curriculum politics for teachers' training. In the teaching process of each professional course, teachers need to carefully explore the ideological and political elements of the course, constantly improve their moral education consciousness in the fiscal and taxation professional courses, and strive to teach the "big ideological and political course" from multiple dimensions and multiple perspectives.^[9]

3.2. Excavate high-quality resources of curriculum politics

The teaching methods of ideological and political education in the course *Financial Regulations and Accounting Professional Ethics* are explored, and ideological and political elements should be integrated into the teaching of each chapter. Meanwhile, moral quality and professional quality should be extracted from the course, and patriotism education in the new era should be strengthened to steadily promote "Chinese Dream" education and socialist education with Chinese characteristics, and edify students^[10].

The first part is the accounting legal system, which involves the accounting management system, legal responsibility, accounting legal system, financial accounting and supervision. By learning these contents, students can establish a sense of service and develop good qualities such as honesty and self-discipline, love and dedication^[11].

The second part is the settlement legal system, involving bill settlement and non-bills settlement. It requires students to abide by the law, be strict with themselves, completely eradicate temptation, prevent financial crimes, and cultivate their awareness of honesty and trustworthiness, objectivity and impartiality, and integrity and self-discipline. Besides, the development history of China's bills should be popularized to students. Since the founding of the Party, the bill market has been developed in a sound way. Meanwhile, students should always keep up with the pace of the Party's leadership, continuously enhance cultural self-confidence, and carry forward the continuation of Chinese excellent traditional culture according to law and with honesty and credit as the main principle^[12].

The third part is the tax legal system, which consists of turnover tax and income tax. The taxation of

the tax subject should strictly abide by the relevant laws and regulations, and so is the tax payment of the tax payment subject.

Turnover tax: taxpayers should make full use of the value-added tax policy issued by the state to pay taxes promptly according to law. The taxation of consumption tax in China mainly aims at some irreplaceable and non-renewable scarce consumer goods, with its original intention of protecting the ecological environment. The report of the 20th National Congress of the Communist Party of China has repeatedly stressed that green developmentshould be actively promoted to let people live in harmony with nature. In 2023, the National People’s Political Consultative Conference set up a new environmental resource sector, attached great importance to ecological development, put ecology first, and advocated green development. Teachers should consciously guide students in the teaching of consumption tax to form ecological and environmental awareness^[13].

Income tax: For all projects that meet the requirements of energy saving, water saving, and environmental protection, China has provided them with concessions such as reduction and exemption of corporate income tax, which has laid a solid foundation for innovation, energy saving, and emission reduction. In recent years, China has made significant rectification of personal income tax and continuously improved the fairness and rationality of the level of personal income tax burden.

Social responsibility should be integrated into the teaching process of turnover tax and income tax to cultivate students’ awareness of law-abiding and timely and full tax payment according to law, and earnestly practice the core values of socialism.

The fourth part is the financial legal system, including budget law and government procurement law. The elements of socialism with Chinese characteristics and the Chinese dream should be integrated into this part to cultivate college students’ awareness of honesty and self-discipline, adherence to norms, participation in management and objective justice, increase their national pride, and help them establish the correct three views.

The fifth part is the accounting professional ethics, emphasizing the concept and basic requirements of accounting professional ethics andenhancing the socialist core values and moral education. The “dedication, honesty, and trustworthiness”of accounting professional ethics are highly unified with the “patriotism, dedication, and integrity” emphasized by socialist core values.

3.3. Reshaping the teaching goal of curriculum politics

The core goal of the finance and accounting specialty is to cultivate professional talents with high quality, social responsibility consciousness, proficient accounting skills, and strong business ability. In addition to learning professional theoretical knowledge, students also need to have noble professional ethics. The implementation of ideological and political education in the course *Financial Regulations and Accounting Professional Ethics* is, taking knowledge teaching and professional teaching as the core carrier, to deeply develop the ideological and political elements and educational functions in the course of finance and taxation, integrate the value into the teaching and training process of professional knowledge and skills, and promote the efficient unity of knowledge teaching and moral education. The fundamental goal of professional teaching should be set reasonably, ideological and political education should be actively infiltrated in the process of realizing the goal of quality education, and different elements such as patriotism, research spirit, professional ethics and scientific spirit should be fused to let students establish correct values, outlook on life, and world outlook. To sum up, it aims to cultivate high-quality talents with both ability and political integrity, pays attention to value shaping and guidance, strengthens the teaching and training of knowledge and skills, and maintains the three-in-one efficient coordination.

3.4. Constructing the teaching method system of curriculum politics

In the era of “Internet+”, we should give full play to the advantages of information technology in time, support the effective development of online and offline mixed teaching modes, get rid of time and space constraints, deeply exploit the scope of ideological and political education work, and constantly explore the value of ideological and political education. Colleges and universities should actively give full play to the advantages of Internet technology, and based on the current media teaching platform and rich resource conditions, use various advanced online platforms to promote the rational application of mixed teaching mode, give full play to the chain effect, and promote the comprehensive coverage of students’ learning and life.

Meanwhile, in the classroom teaching process of *Financial Regulations and Accounting Professional Ethics*, teachers should actively use different methods, such as case teaching method, debate method, and discussion interaction method to strengthen the classroom interaction atmosphere and mobilize students' enthusiasm, thereby promoting the full play of the ideological and political effect of the course.

3.5. Restructuring the teaching content of curriculum politics

The effective development of ideological and political education in the course *Financial Regulations and Accounting Professional Ethics* should pay attention to the goal of moral education, strengthen the construction of students' knowledge system and the development of their comprehensive ability, effectively enhance teachers' own educational ability, and cultivate students' good political quality. In the teaching reform process of curriculum, attention should be paid to the latest fiscal and taxation documents and lead students' value ideas based on the syllabus of professional courses and the textbook system. According to the design of the teaching link, the corresponding ideological and political content should be integrated to strengthen the scientific integration management of the teaching content. Based on each teaching unit and teaching form, according to the actual teaching activities, the teaching content should be rationally planned and arranged, and the ideological and political elements contained in each chapter should be explored. Meanwhile, these elements should be scientifically integrated into the daily teaching process to further consolidate the historical heritage of the course itself and further promote the achievement of the goal of cultivating both morality and people.

3.6. Building a practical platform for curriculum politics

Colleges and universities can encourage students to actively participate in relevant case competitions of accounting and taxation skills, as well as "Internet+" innovation and entrepreneurship competitions, and then construct a practical platform for ideological and political teaching of professional course *Financial Regulations and Accounting Professional Ethics* according to relevant subject competitions. Meanwhile, they should fully mobilize students' enthusiasm to participate, and through participation in various practices, they can establish a correct value concept. In addition, colleges and universities should pay attention to the effective application of situational teaching and let students actively participate in playing a specific role. In practical teaching, students can intuitively understand the laws and regulations involved in economic business, clarify their own professional ethics, abide by the law, and enhance their sense of social responsibility. With the help of the learning method of group communication and discussion, case teaching activities encourage students to discuss, explain, and share, which promotes the deep combination of ideological and political education and classroom teaching, and stimulates students' enthusiasm for independent design. Students play a relevant role in the process of participation and also design teaching content to fully meet the needs of students' growth, which is conducive to the cultivation and promotion of students' ideological and moral consciousness.

The accounting major itself pays attention to the organic integration of theory and practice, constructs the unified ideological and political pattern of colleges and universities, stimulates students' ideological resonance and strengthens the internalization effect of its practical action through the in-depth integration of value education and teaching practice. Colleges and universities can also use different ways such as school-enterprise cooperation to let students familiar with the employment environment in advance, continuously enhance personal practical skills through social practice, develop educational elements and values in curriculum teaching, and finally externalize them into practical actions.

3.7. Optimizing the assessment method of curriculum politics

The ideological and political education of the course *Financial Regulations and Accounting Professional Ethics* not only has outstanding professionalism but also has significant openness, and the diversified evaluation mechanism can also effectively guarantee the realization of the ideological and political teaching reform of the course. The effective evaluation of curriculum ideological and political teaching also needs to maintain a high degree of unity with the training objectives of professional courses, construct a diversified evaluation management system, effectively improve teachers' own educational ability, and increase students' high sense of identity for accounting professional knowledge.

When constructing the evaluation system, teachers need to go deep into the current teaching situation and reasonably optimize and improve the teaching evaluation. In the assessment process of professional knowledge, it is also necessary to integrate the comprehensive assessment of educational objectives. In view of the daily attendance management, participation in activities, cooperation consciousness, and more aspects of independent innovation ability, it is necessary to promote the organic integration of process assessment and implementation effect assessment, thereby promoting the comprehensive development and improvement of teachers' own curriculum ideological and political ability, letting them pay attention to the stimulation and cultivation of professional teachers' own educational ability, and strengthening the improvement of students' comprehensive ability.

The course has powerful practicalness, and its assessment should be able to promote teaching and learning by examination. Practice and theory should be organically integrated, and new assessment methods that innovate extracurricular practice and in-class theory should be explored. The teaching assessment abandons the single final examination system, the assessment methods are diversified, the practical teaching evaluation methods are enriched, the proportion of process evaluation is gradually increased, and the comprehensive evaluation is further strengthened. Combined with the talent training program of application-oriented universities, the whole process of education can be realized.

4. Thoughts on the ideological and political construction of the course *Financial Regulations and Accounting Professional Ethics*

Currently, there are still some practical problems in the process of ideological and political teaching of accounting courses in colleges and universities, which is not conducive to the effective cultivation of high-quality talents and the all-round development of people. Therefore, colleges and universities should pay attention to different dimensions such as teaching goal planning, teaching content design, teaching activity development, and evaluation system construction based on reality, expecting to promote the comprehensive and coordinated development of accounting professional courses.

The course is very comprehensive. Under the concept of "curriculum politics", teachers should use the latest practical cases to implement the socialist core values in the process of education and teaching, appropriately employ the education of accounting professional ethics to enrich the content of classroom teaching, and further unify the teaching of fiscal and taxation professional knowledge and the guidance of ideological value to cultivate high-end skilled talents with accounting professional ethics and achieve comprehensive education.

5. Conclusion

The course is very comprehensive. Under the concept of "curriculum politics", teachers should use the latest practical cases to implement the socialist core values in the process of education and teaching, appropriately employ the education of accounting professional ethics to enrich the content of classroom teaching, and further unify the teaching of fiscal and taxation professional knowledge and the guidance of ideological value to cultivate high-end skilled talents with accounting professional ethics and achieve comprehensive education.

Acknowledgements

2021 Anhui Provincial Department of Education Quality Engineering Project "Course Ideology and Politics" Demonstration Course "Financial Regulations and Accounting Professional Ethics" Project Number: 2021kcszsfkc180.

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