

# Research on the practice of in-class ideological and political teaching reform

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**Abstract:** *the essence of in-class ideological and political education is to integrate Chinese traditional culture, socialist core values and Marxism into teaching, and turn the classroom into the main position of imparting knowledge and cultivating morality. Taking the Cost Accounting course in application-oriented undergraduate colleges and universities as an example, this paper analyzes the importance and existing problems of ideological and political education in Cost Accounting, and puts forward some methods to improve ideological and political education, such as changing the original teaching mode and improving teachers' own moral quality, so as to improve students' ideological and moral quality.*

**Keywords:** *in-class ideological and political education; Cost Accounting; teaching reform practice; application-oriented Undergraduate*

## 1. Introduction

Following the law of ideological and political work, the law of teaching and educating students and the law of students' growth and "students centered", we grasp students' thinking characteristics and development needs. Taking the socialist core values and the education of Chinese excellent traditional culture as the soul and main line, we deeply tap the ideological and political education resources contained in the course of *Cost Accounting*. We managed to promote the organic combination of knowledge teaching, ability training and education of confidence, value and moral concepts, and establish and improve the long-term mechanism of systematic education. For students majoring in accounting in application-oriented colleges and universities, they should pay more attention to the professional ethics. Therefore, teachers should always remind and educate students in class to let students understand the important role of professional ethics.

## 2. The position and value of Cost Accounting course for the major of accounting

Since its establishment in 1928, the major of accounting of Xi'an Peihua University has set the course of *Cost Accounting* (formerly known as *industrial accounting*). It is a professional compulsory course for the accounting major of our university. It undertakes *intermediate financial accounting* and lays the foundation for professional courses such as *management accounting*, *financial management* and *auditing*. This course is a basic theoretical course for students of this major to understand the law of cost calculation and learn cost accounting methods. It mainly provides students with product cost accounting knowledge and skills of industrial enterprises. The teachers of the course group of *Cost Accounting* have made great achievements in reforming teaching contents and methods, developing teaching resources, promoting teaching discussion and teaching experience exchange, and making scientific research.

First, in terms of team building, there is a reasonable structure among the teaching staff, high overall academic attainments, innovative ideas, strong dedication and excellent spirit of cooperation.

Second, combined the OBE teaching concept, the course team adopts the teaching methods of narrative method, case discussion method, experimental teaching method and the "online and offline combination" teaching mode.

Third, in terms of resource construction, the compilation and modification of teaching materials, curriculum syllabus, teaching calendar, course instructions, teaching plans, case base and test question base have been completed; We have completed the production and rectification of courseware PPT, carried out in class training and prepared training outline and scheme. The team members have produced "MOOC class video", recorded the teaching video of *Cost Accounting*, and set up an independent course website, which is convenient for teachers and students to learn and use.

Finally, the course team tries to stimulate students' interest and enthusiasm in learning the course, guide students to explore and understand the characteristics of cost statements and the laws of cost statement analysis of main products, train students to master the methods and means of product cost calculation of industrial enterprises, obtain relevant knowledge of cost accounting and cost collection, and guide students to learn various methods of product cost calculation. By doing so, we aim at improving students' ability of prediction, deciding, controlling and assessing complex production and operation activities of enterprises.

### 3. Ideological and political elements contained or yet to be used in the course of *Cost Accounting*

The course of *Cost Accounting* is mainly aimed at training personnel for cost accounting posts. We can know from the responsibilities and job requirements of major recruitment websites that enterprises require personnel for this post to have good professional knowledge and certain professional quality. Many enterprises mention that people working as cost accountants should have teamwork spirit, strong sense of responsibility and they should be hardworking, able to work under pressure and have strong relearning ability. It can be seen that ideological and political elements such as passion for accounting, unity and cooperation, dedication to job and lifelong learning can be integrated into the course of *Cost Accounting* in combination with the teaching content.

The key problem of in-class ideological and political education reform of *Cost Accounting* course is to find the correlation between various teaching projects and ideological and political education, integrate ideological and political education into discipline teaching, build a three-dimensional teaching system of moral and intellectual cross education, and achieve the purpose of ideological and political education through discipline penetration. Table 1 shows the ideological and political elements that can be integrated into some teaching projects of *Cost Accounting*.

Table 1: List of ideological and political elements that can be integrated into the course of *Cost Accounting*

Teaching project	Teaching starting point	Ideological and political elements that can be integrated
Definition of the cost	The difference between cost and expense: expense is the total outflow of economic benefits in a certain accounting period; Cost is the objectified production cost	Combined with the "financial fraud case of Sunlight", we work to show that expense recognition is a major accounting event, and expenses must be confirmed in accordance with the <i>Accounting Standards for Business Enterprises</i> , neither in advance nor delayed, so as to cultivate the professional ethics of accountants who adhere to the standards, do not make false accounts, and be honest and trustworthy.
Object of Cost Accounting	Accounting and supervising the formation of product costs and the collection of period expenses in the production and operation process of industrial enterprises	Taking improper job consumption as the starting point, we publicize the party's code of integrity and self-discipline, oppose hedonism and extravagance, and promote the political nature of honesty and integrity. Here, we can also introduce the supervision function of accounting and the accounting professional ethics of participating in management and strengthening service
Accounting of labor cost	Calculation and distribution of hourly wage	Alipay, WeChat and other means of payment can be added, showing our elegant demeanor as an Internet application power, and cultivating national awareness and cultural confidence.
Cost accounting system	Cost accountants must abide by the <i>Accounting Law</i> and <i>Accounting Standards for Business Enterprises</i> , and scrupulously abide by the <i>Professional Ethics of Accountants</i>	Students are educated not to be tempted by material interests, to cultivate professional ethics and noble sentiment of honesty and self-discipline, innocence and clean work.
Allocation of production expenses between finished products and products at the end of the month	Handling of inventory gain, inventory loss and damage in the physical inventory of products	Combined with the widespread credit crisis in accounting practice, the professional responsibility is aroused, accounting spirit is shaped, and the socialist core values of integrity and friendliness is carried forward.
Production loss calculation	Causes of scrap loss and shutdown loss, accounting content and business processing	Starting from risk, we can cultivate the risk awareness, teach students to analyze and identify risks, promote the accounting professional ethics of "passion and dedication, adhering to standards and improving skills", and inherit the accounting spirit.
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#### 4. Basic ideas and important contents of "in-class ideological and political education" reform in *Cost Accounting*

The course of *Cost Accounting* covers the basic ideas and methods of accounting of manufacturing enterprises in China, and contains rich ideological and political education resources. Under the guidance of socialist core values, teachers re-examine the teaching objectives, teaching contents and teaching methods of the course, and organically combine professional education with ideological and political education, in order to continuously improve the effect of ideological and political education on professional courses.

(1) The basic ideas of the teaching reform of the course mainly include the following aspects:

First, we take Marxist dialectical materialism and historical materialism as the basic methods of cost accounting. Specifically, it includes: seeking truth from facts and proceeding from reality; Seeing the essence through the phenomenon; Approaching the problems in an interrelated way; Having a long-term and comprehensive view; Not only relying on special skills, but also on the staff and workers.

Second, we emphasize the guidance of socialist core values in the teaching of professional knowledge. In the teaching process, the ideological and political education elements contained in the course are excavated and refined from the value objectives at the national level, social level and personal level. In combination with the characteristics of cost control work, teachers combine the real cases in economic society for students to think and discuss, imperceptibly integrate ideological and political elements into the teaching process of professional knowledge, and embody them into the social responsibility, professional ethics and civic obligations of accountants.

Third, we understand the content of in-class ideological and political education, and form the synergy with professional course. At present, undergraduate ideological and political courses lay a solid theoretical foundation for in-class ideological and political education and provide rich teaching ideological and political materials. Teachers can absorb nutrients from it, form a "peer-to-peer" ideological and political teaching mode of professional courses and ideological and political courses, realize the synergistic effect, and achieve the political orientation and educational function of professional courses.

(2) Important content

In-class teaching is the main channel of ideological and political education. Socialist core values guide the correct political direction of in-class ideological and political education, and constantly tap the ideological and political elements contained or exploitable in the course, as shown in Table 1 above. Based on the situation of the ideological and political education of the *Cost Accounting* course of Xi'an Peihua University, this paper introduces the course design and practice process from the aspects of the basic situation of the course, reform ideas and objectives, teaching design, course characteristics and teaching reflection, in order to provide a research basis for the further reform and practice of the in-class ideological and political education.

Guided by the socialist core values and relying on the construction of internet teaching platform, the overall design of the course is divided into three stages: pre class preparation → in class explanation / discussion / sublimation → after class consolidation / practice. In the process of teaching, students are randomly divided into groups of 4-5 people. Each group selects a team leader to be responsible for the division of work and cooperation within the group.

In a word, both teachers and students should know the importance of ideological and political construction. For teachers, it is necessary to participate in more training and exchange meetings organized by the school. It is important for teachers and students to understand ideological and political construction. For students, teachers are required to attract students' attention to ideological and political knowledge, and let them know that the construction of ideological and political knowledge is of great value to all. For example, in the *Cost Accounting* class, teachers can explain a case about the mistakes and punishment of accountants who do not abide by professional ethics. Students will feel like listening to a story. As a result, they will naturally feel it and understand it, with real-life experience and the awareness of how important ideological and political education is for a person who is about to be an accountant. Therefore, teachers and students should not ignore the role of ideology and politics. Only on the basis of ideology and morality can we be an excellent person.

## 5. Conclusion

To sum up, the 18th National Congress of the Communist Party of China proposed: "building morality and cultivating people should be the fundamental task of education." The in-class ideological and political education of *Cost Accounting* is to integrate the ideological and political education into all links and aspects of the teaching and reform of *Cost Accounting* and finally realize the goal of building morality and cultivating people in a natural way. The realization of the Chinese dream requires both the morality and the talent. Personnel training is a process of cultivating the morality and tapping the talent. Cultivating people as the core and building morality as the foundation is the dialectics of talent training. To improve the brand of the school and create a humanistic reputation, in-class ideological and political education can make the educational function of ideological and political teaching more comprehensive and form a great ideological and political pattern of educating people in all courses of the school. As a well-known application-oriented undergraduate university in China, carrying out in-class ideological and political education reform is not only our mission given by the new era of socialism with Chinese characteristics, but also an important way for us to improve the school position and reputation, promote the course system, deepen the construction of teaching and learning style, optimize the school environment and create the school's humanistic reputation.

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