



# Exploring the Curriculum Ideological and Political Education Teaching Practice of the Course “Application of Excel in Accounting” Under the Concept of Establishing Virtues

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**Abstract.** Comprehensively promoting the ideological and political construction of college curricula is the key to improving the quality of talent training. As an important part of the ideological and political construction of curriculum, practical courses play a crucial role in the training of comprehensive and new applied talents [9]. At present, there are still some problems in the ideological and political construction of accounting practice courses. In order to further promote the ideological and political construction of practical courses, this paper takes the “Excel application in accounting” course as an example, and explores the reform ideas of the ideological and political education of practical courses around the goal of “organic combination of knowledge skills and professional quality”, so as to provide a new way for other accounting practical courses to carry out the “ideological and political education reform of courses”.

**Keywords:** Establish morality and cultivate people · Curriculum ideological and political · Application of Excel in Accounting

## 1 Introduction

In November 2012, the report of the 18th National Congress of the Communist Party of China (CPC) pointed out that “establishing morality and cultivating people is the fundamental task of education” [6]. In May 2020, the Ministry of Education issued the Guiding Outline of Curriculum Ideological and Political Construction in Colleges and Universities, pointing out that comprehensively promoting the ideological and political construction of curriculum is a strategic measure to implement the fundamental task of cultivating morality and people, and the effectiveness of cultivating morality and people is the fundamental standard to test all work of colleges and universities [1]. In December 2021, the Ministry of Finance issued the Plan for the Development of Accounting Professionals (2021–2025), which proposed that the fundamental task of education and training of accounting talents should be to establish morality and cultivate

talents [2]. In this context, establishing morality and cultivating talents is the foundation of the school. How to promote the ideological and political construction of curriculum is an important issue to solve the talent training mode in colleges and universities. As the second class of ideological and political construction, practical courses contain important hidden educational resources and play an important role in the cultivation of knowledge and skills, value shaping and other aspects of college students. Although the accounting practice course has carried out the ideological and political curriculum in the past teaching, it only takes the knowledge points of the curriculum as clues to carry out some scattered ideological and political elements mining and matching, and lacks the systematic refinement and improvement of a course. The implementation method is mainly based on curriculum teaching, some of which combine with examples, and still rely on reasoning and indoctrination. This teaching method is repeated with the teaching of ideological and political teachers, and the students have understood and mastered the truth, but the actual effect is limited. The more essential attention to students' ideological and moral knowledge, behavior, habits and so on is not enough, resulting in poor educational effect of ideological and political courses. Therefore, under the concept of establishing morality and cultivating people, it is necessary for us to fully and systematically excavate the ideological and political elements contained in an accounting practice course, and integrate them into teaching, so as to build a new teaching model with teaching objectives, teaching contents, teaching methods, and moral education assessment.

## **2 Deficiencies in the Ideological and Political Construction of the Course Application of Excel in Accounting**

Application of Excel in Accounting is one of the practical operation courses of accounting specialty. It is a course that uses Excel software to process financial data, which is closely related to the actual job tasks. In the training of simulation training, moral education will be infiltrated into practical teaching bit by bit. Through students' personal participation and in-depth experience, it is more conducive to the shaping and cultivation of students' world outlook, outlook on life and values. At present, there are still many deficiencies in the ideological and political excavation and teaching of this course, which have not achieved substantive results.

### **2.1 Teachers' Awareness of Ideological and Political Construction is not Strong, and Their Ability of Ideological and Political Education is Lacking**

From the current situation of the ideological and political construction of the curriculum, most teachers do not pay enough attention to the ideological and political education of the curriculum, and think that the ideological and moral education should be the task of the ideological and political teachers. In the teaching of professional courses, traditional teaching methods are still used, more energy is invested in the interpretation of professional knowledge, and the awareness of integrating the ideological and political elements in the teaching of professional knowledge is not strong. Although some courses have carried out the ideological and political teaching reform of the curriculum, But most

of them think about politics for the sake of thinking about politics, which leads to poor results.

In addition, teachers' ideological and political education level is also an important factor. Professor Xu Han you (2022) believes that teachers' own ideological and political literacy is directly related to the cultivation of students' ideological and political literacy [3]. However, at present, many schools have introduced many young teachers with short life experience, and the meaning of ideological and political theoretical knowledge is not strong, resulting in insufficient reserves of ideological and political knowledge. Even if they have certain accounting professional knowledge, they can not well excavate the ideological and political elements contained in the curriculum and the content of the curriculum to achieve the combination of curriculum ideological and political and value guidance, resulting in the ideological and political construction of the curriculum to become a formality or negative response.

## **2.2 The Integration of Practical Teaching Content and Curriculum Ideological and Political Content is Relatively Low**

“Application of Excel in Accounting” is a practical course, learning to use Excel tool software to process common data and finally complete the work task. It can be seen that the teachers who teach this course need to be skilled in using Excel tools. However, our main lecturers are half-baked, lack of practical experience and use of Excel, and have a poor understanding of the course content. When teaching, they are all demonstrating to the students according to the book operation steps, and the students follow the exercise. In addition, most of the lecturers work in the school immediately after graduation, and have no practical experience in enterprise entry. They also have a one-sided understanding of the professional qualities that an accountant should have. These reasons will lead to the incomplete ideological and political elements excavated in the course, which are hard, scattered and fragmented embedded into the teaching content, and it is difficult to achieve the educational effect. Therefore, it is necessary for the lecturer to think about how to excavate the ideological and political elements of the curriculum content, find the integration “point” of the ideological and political elements of the curriculum and combine with teaching to form a new education model, which is an important issue in the ideological and political construction of the curriculum.

## **2.3 Improper Use of Ideological and Political Teaching Methods**

At present, the ideological and political teaching method of the course “Application of Excel in Accounting” is still the teaching method of imitating the theoretical course to implement the ideological and political teaching method of the course. The practice course focuses on cultivating students' initiative and focuses on improving students' ability to find and solve problems in practical work. During the teaching process, the teacher does not have a long time to explain. More classroom time is students' hands-on operation. The teacher only needs to guide, demonstrate and correct. It can be seen that the teaching of practical courses, regardless of the teaching site, teaching form and teaching method, is not consistent with the theoretical courses, so it is not feasible to imitate the teaching method of ideological and political education of theoretical courses.

In addition, at present, the lecturer adopts the “preaching based” education method, and the ideological and political content of the curriculum is too embedded, which will make students feel disgusted, and even have a psychological resistance. Moreover, it is just indoctrination and passive reception of students. Moral awareness will only flash through the students’ minds, and it is difficult to achieve substantial improvement. Therefore, the lecturer needs to think about the teaching methods and assessment methods that should be adopted in the implementation of curriculum ideological and political education in practice courses, so that students can participate more and strengthen their “experience” and “sense of gain”.

### **3 The Construction Path of Ideological and Political Teaching Reform in the Course “Application of Excel in Accounting”**

#### **3.1 Strengthen the Ideological and Political Construction Consciousness of the Course Teachers and Improve the Ideological and Political Education Ability of the Lecturers**

Teachers are the front-line organizers and implementers of the education and teaching work in colleges and universities, and are the key to carry out the fundamental task of establishing morality and cultivating people throughout the whole process of education and teaching. It can be seen that the lecturer of the Application of Excel in Accounting is not only the imparter of knowledge, the cultivator of skills, but also the shaper of value literacy. As the main lecturer of preaching “Tao”, we should transform our understanding, take the ideological and political construction of the curriculum as our own responsibility, strive to excavate the ideological and political elements of the curriculum, improve our awareness of the combination of educating people and talents, and put ideological and political education through the whole process of teaching.

Han Xian zhou (2020) believes that teachers are the main force in the ideological and political construction of curriculum, and that “educators receive education first” is both the key and difficult point [4]. It can be seen that as the constructor of curriculum ideological and political construction, we should continue to study and take the curriculum ideological and political construction as an important way to improve our teaching ability, not as a “burden”. In order to be a good guide, we should constantly improve our ability of ideological and political education, actively participate in ideological and political training, listen more, learn more, reflect more, and practice more. Although teachers’ self-learning is important, as a school, it should also create an atmosphere for teachers, such as the establishment of curriculum ideological and political teachers’ learning group, regular thematic training and discussion, and teaching competitions to improve teachers’ ideological and political education ability, “to promote teaching, learning, reform, and construction by competition” [8]. At the same time, we encourage and support teachers to actively apply for the curriculum ideological and political teaching reform project to realize the teaching development driven by teaching research.

### **3.2 Deeply Excavate the Potential Ideological and Political Elements in the Practical Courses and Integrate Them with the Teaching Content**

Good professional quality is a prerequisite for every college student to succeed in the future workplace. From the perspective of accounting professional quality, we should explore the ideological and political elements contained in the curriculum, enhance the sense of professional identity, and improve students' professional development ability. Application of Excel in Accounting mainly teaches how to use Excel to process financial data and improve work efficiency. It is highly practical and closely related to actual business. Based on the characteristics of the course, when carrying out the reform of ideological and political education in the course, we should combine the professional requirements and professional qualities to deeply explore and refine the ideological and political elements contained in the course, find the mapping point and focus point of the course teaching, and fully.

Integrate into experimental practice teaching. For example, formulas are often used to process data in the teaching process. The rules must be strictly followed when entering formulas (the comma and double quotation marks between parameters must be entered in English, the left and right brackets of formulas must appear in pairs, and the input text must use double quotation marks). At the same time, the formula input must also be careful. If the parameter is entered incorrectly or the wrong cell is selected, the data will be wrong, and the result will mislead the decision, these teaching contents provide a good starting point for the ideological and political courses.

### **3.3 Constructing the “Internalization” of Ideological and Political Elements in the Evaluation System of Education Curriculum**

The quality or quality of teaching effect can not be verified by one class or one exam, and teaching evaluation is the best way to test classroom teaching and effect. The ideological and political elements of the curriculum should not only be dissolved in salt and water in the classroom teaching, but also be “externalized in practice”, so that students can understand the importance of ideological and political education with practical actions, and pay attention to the integration of knowledge teaching and value guidance. Because the cultivation of professional quality is a process of deep understanding and gradual progress, we should pay attention to the process evaluation. We should include the students' behavior in and after class into the course evaluation. Through the specific design of the content and requirements of the evaluation, we should put the evaluation throughout the whole process of ideological and political teaching practice, so as to test the implementation effect of the ideological and political education of the course, and at the same time, deepen the students' understanding and consensus on the ideological and political education of the course.

### **3.4 Discard “Preaching” and Explore New Teaching Methods and Means**

From a large number of practical teaching experience of scholars, the traditional “preaching” method is almost difficult to achieve the teaching goal. “Post 00” college students

have strong personal awareness, are good at using information technology to solve problems in their study and life, pay more attention to operation, ignore principle, follow blindly, and lack thinking, while their awareness of rules is relatively weak, and their attitude towards classroom participation is indifferent. This requires teachers to explore new teaching methods and means in teaching, make more use of modern information technology to make the classroom active, fully mobilize students' participation in the classroom, actively participate in, and achieve "moral in teaching, moral in teaching, and teaching in pleasure" [5]. For example, in practical teaching, task-driven method and pbl teaching method can be used to encourage students to think, assume, learn, adapt and put forward targeted questions, and build their own knowledge base and internalize it through "experiment", so as to make the originally rigid and closed teaching process more flexible and open, so as to achieve the goal of ideological and political education of the curriculum.

## 4 Conclusions

Exploring the reform of ideological and political education in the accounting practice course is an important measure to establish morality and cultivate people in colleges and universities, and it is also a long and arduous process. In the practice exercise, the accounting professional ethics elements are subtly integrated into the students' subconscious, so that students can more truly understand the quality of a financial staff, deepen their understanding of financial work, help students develop correct values and industry outlook, and strive to grow themselves into a high-quality accounting reserve force with comprehensive development of morality, intelligence and physical fitness.

This paper will take the course "Application of Excel in Accounting" as an example to deeply explore the moral elements and deep "education" value of the accounting practice course, and infiltrate moral education into the practical teaching of the course bit by bit, give full play to the ideological and moral internalization function of the practical course teaching, and form a new system of ideological and political education of the course integrating moral internalization, value shaping, skill strengthening and knowledge integration, In the process of learning, we will imperceptibly improve our own moral quality and values[7], so as to become an accounting professional with strong professional ability and good professional ethics.

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