

Exploring and Operationalizing the Integrated Teaching Model of Curriculum-based Ideological and Political Education for Accounting and Finance Programs in Vocational Undergraduate Education

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Abstract: Vocational undergraduate education aims to cultivate high-caliber technical talent. As disciplines critically interfacing with the real economy, Accounting and Finance programs must integrate course-based Ideological and Political Education into the entire teaching process, achieving coherent synergy between professional skills cultivation and value guidance. Currently, the integration of curriculum-based Ideological and Political Education in Accounting and Finance programs in vocational undergraduate education still faces problems such as superficial integration, monolithic carriers, and inadequate faculty competencies, failing to adequately align with the practicality imperatives of vocational education and industry-specified competency frameworks. Based on the typological distinctiveness of vocational undergraduate education and the disciplinary characteristics of Accounting and Finance, this paper deeply analyzes the core essence and current challenges in the integration of curriculum-based Ideological and Political Education, and explores to establish a tetrahedral teaching model driven by conceptual navigation, content integration, methodological innovation, and institutional support to achieve the deep integration of Ideological and Political Education and disciplinary instruction by precisely excavating ideological-political elements, innovating teaching implementation pathways, and refining the safeguard systems, aiming to provide practical reference for the cultivation of Accounting and Finance programs in vocational undergraduate education.

Keywords: Vocational Undergraduate Education; Accounting and Finance Programs; Curriculum-based Ideological and Political Education; Integrated Teaching; Teaching Model

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1.Introduction

Curriculum-based Ideological and Political Education is a crucial initiative for fulfilling the fundamental task of fostering virtue through education. It requires integrating Ideological and Political Education into the entire process of teaching in all courses, achieving the synergy of knowledge impartation and value guidance. Vocational undergraduate Accounting and Finance programs focus on cultivating applied talent with solid professional skills and sound professionalism. Industry-specified characteristics determine that practitioners not only need to attain mastery in core competencies spanning accounting operation, and financial service delivery, but also must uphold uncompromising adherence to professional canons of integrity primacy, probity stewardship, and accountability resilience. Currently, there are many shortcomings, disconnection between Ideological and Political Education and disciplinary education, mechanical integration, in the integrated teaching of curriculum-based Ideological and Political Education for Accounting and Finance programs in vocational undergraduate education, failing to meet the industry demands for high-caliber talent. Based on this, it is of great practical significance to conduct in-depth exploration of the pathways for integrating curriculum-based Ideological and Political Education and disciplinary instruction, and establish a scientific and actionable teaching model for improving the talent cultivation quality of vocational undergraduate Accounting and Finance programs and promoting the substantive development of vocational education.

2.The Core Essence and Necessity of the Integration of Curriculum-based Ideological and Political Education in Vocational Undergraduate Accounting and Finance Programs

Integrating curriculum-based Ideological and Political Education with Accounting and Finance programs in vocational undergraduate education is not merely about to embed Ideological and Political Education content into

specialized courses, yet to achieve deep integration of ideological-political elements with specialized knowledge, practical skills, and professionalism by grounding in vocational education's practice-centric, competence-driven, ethically-steered trinity, and aligning with the occupational ethics requirements of Accounting and Finance sectors, forging a coupled efficacy of "professional education + Ideological and Political Education" [1]. Its core essence is manifested in three aspects. Firstly, at the value guidance level, it infuses integrity awareness, rule-of-law paradigms, and accountability resilience as ideological-political elements into disciplinary instruction to guide students to establish sound professional values. Secondly, at the level of skill integration, it aligns with disciplinary practice teaching to cultivate meticulous rigor and relentless refinement in professional conduct, coupled with compliance stewardship and risk anticipation capabilities. Thirdly, at the professionalism enhancement level, it fosters students' patriotic sentiment and social responsibility, as well as their teamwork skills through Ideological and Political Education, which aligns with the industry-specified competency requirements for talents.

Promoting the integration of curriculum-based Ideological and Political Education in vocational undergraduate Accounting and Finance programs is an inevitable requirement in the reform and development of vocational education, and an urgent need for talent cultivation in the industry. From the perspective of vocational education development, vocational undergraduate education emphasizes "integrative cultivation of professional virtues and technical mastery and work-integrated Learning". Curriculum-based Ideological and Political Education serves as an important carrier for achieving "integrative cultivation of professional virtues and technical mastery", and it can make up for deficiency—insufficient value guidance—in traditional disciplinary instruction, achieving resonance between technical skills cultivation and Ideological and Political Education [2]. From the perspective of industry demands, Accounting and Finance sectors directly influence the socio-economic order. Integrity is the cornerstone of the industrial existence, and financial security is an important component of national economic security. Only by integrating Ideological and Political Education into disciplinary instruction can we cultivate high-caliber talent who not only possesses professional skills but also uphold uncompromising adherence to professional bottom lines and have the courage to take responsibility, thus meeting the requirements for high-quality development in the industry. At the same time, the integration of curriculum-based Ideological and Political Education can also help students clarify their career development directions, fortify professional identity crystallization and cultivate employability capital, achieving the organic combination of personal growth, industry development, and national needs.

3.Current Challenges in the Integrated Teaching of Curriculum-based Ideological and Political Education for Accounting and Finance Programs in Vocational Undergraduate Education

3.1 Conceptual Alignment in Integration Frameworks, Coupled with Superficial Cognition Permeation

Some teachers have a one-sided understanding of the essence of curriculum-based Ideological and Political Education. They equate it with the extension of ideological and political theory teaching, believing that curriculum-based Ideological and Political Education is merely about to intersperse ideological slogans or cases in disciplinary instruction. They fail to recognize the intrinsic correlations between curriculum-based Ideological and Political Education and disciplinary instruction, and lack the concept of "full-staff education, whole-process education, and all-round education". Some teachers focus more on imparting professional skills and less on value guidance. They believe that the core of vocational undergraduate education is to cultivate students' practical skills, and Ideological and Political Education is the duty of ideological and political course teachers, neglecting the ideological-political elements contained in specialized courses, resulting in a "disconnect" between curriculum-based Ideological and Political Education and disciplinary instruction, failing to achieve the deep integration [3].

3.2 Shallow Ideological-Political Element Excavation, Paired with Contextually Dissonant Integration Practice

The Accounting and Finance programs contain rich ideological and political elements. However, some teachers do not conduct systematic and in-depth excavation of these ideological-political elements, remaining at superficial aspects such as integrity and probity, failing to excavate the deep ideological-political elements, such as rule-of-law

paradigms, risk awareness, and patriotic sentiment contained within the core knowledge points, practical skills, and industry-specific competency requirements in specialized courses [4]. Concurrently, the integration of ideological-political elements lacks specificity. Different courses exhibit serious homogenization in the integration of ideological-political elements. It fails to design the integration points of Ideological and Political Education aligning with the course content based on the characteristics of various courses such as accounting operation, financial regulation, and investment and financing management, resulting in disconnection between Ideological and Political Education and disciplinary instruction, making it struggle to exert its role in value guidance.

3.3 Stagnation in Traditional Teaching Methods, Coupled with Insufficient Integration Practice

Vocational undergraduate Accounting and Finance programs place great emphasis on practice teaching. However, current integrated teaching of curriculum-based Ideological and Political Education still mainly relies on traditional lecture-based teaching, with monolithic teaching methods and innovation deficit. Some teachers merely integrate ideological-political elements into teaching through classroom explanations and case analyses, resulting in deficient in interactive engagement and immersive experientiality, and failing to effectively motivate students' enthusiasm for participation in. Concurrently, Ideological and Political Education do not integrate with practice teaching closely. In practical training and internship components, ideological-political elements have not been integrated into the entire process of practical operation. This has prevented students from practicing professional canons and enhancing their ideological and political literacy in practice, resulting in that Ideological and Political Education become formalistic, and failing to achieve the unity of knowing and doing [5].

3.4 Faculty Competencies Need Enhancement, Paired with Undeveloped Safeguard Systems

The integrated teaching of curriculum-based Ideological and Political Education places higher demands on teachers' holistic competencies. It requires teachers to not only possess solid professional knowledge and practical skills, but also have strong ideological and political literacy as well as integrated teaching capabilities. Currently, some teachers for vocational undergraduate Accounting and Finance programs lack systematic ideological and political training, and have insufficient mastery of ideological and political theory knowledge, making them struggle to accurately excavate and integrate in ideological and political elements. Some teachers also lack industrial immersion and have a shallow understanding of industrial professional ethics and position-specific ideological and political requirements, resulting in a disconnection between integration of Ideological and Political Education and industry reality. Furthermore, the safeguard systems are undeveloped for the integrated teaching of curriculum-based Ideological and Political Education. There is a lack of a scientific teaching evaluation mechanism, a sound resource support system, and an effective incentive mechanism, which impedes teachers' enthusiasm and initiative in conducting the integrated teaching of curriculum-based Ideological and Political Education.

4. Architecting and Operationalizing the Integrated Teaching Model of Curriculum-based Ideological and Political Education for Accounting and Finance Programs in Vocational Undergraduate Education

4.1 Fortifying Value-Navigation Mechanisms, and Cultivating the Consciousness for Synergistic Education

Concepts are the forerunners of actions. To promote the integrated teaching of curriculum-based Ideological and Political Education, it is necessary to first enhance teachers' curriculum-based Ideological and Political Education concepts and cultivate the consciousness for synergistic education. On the one hand, vocational undergraduate institutions should strengthen the ideological and political training for teachers, regularly organize disciplinary teachers to participate in special training on Ideological and Political Education, as well as teaching discussions to deeply study the relevant policies and theoretical knowledge on curriculum-based Ideological and Political Education, guide teachers to correctly understand the core essence of curriculum-based Ideological and Political Education, clearly define the educational responsibility of specialized courses, abandon the erroneous perception of "misalignment between Ideological and Political Education and disciplinary education", and establish the concept of

“synergistic education of disciplinary instruction and Ideological and Political Education”. On the other hand, efforts should be made to promote collaboration between ideological-political educators and disciplinary pedagogical teachers, and establish a sustained communication mechanism. Ideological-political educators should provide guidance on ideological and political theory for disciplinary pedagogical teachers, catalyzing them to excavate ideological-political elements and design integration plans, and disciplinary pedagogical teachers should provide industry cases and practical support for Ideological and Political Education based on the actual situation of their disciplinary instruction, achieving resonance between Ideological and Political Education and disciplinary instruction. Concurrently, they should integrate curriculum-based Ideological and Political Education into professional talent cultivation programs, clearly define the cultivation objectives, integration requirements and implementation pathways of curriculum-based Ideological and Political Education, and ensure that curriculum-based Ideological and Political Education runs through the entire process of talent cultivation.

4.2 Deepening the Content Integration, and Precisely Excavating Ideological-Political Elements

Content integration is the core of the integrated teaching of curriculum-based Ideological and Political Education. It is necessary to align with the characteristics of Accounting and Finance courses, systematically excavate ideological-political elements, and achieve precision alignment between ideological-political elements and disciplinary content. The first is to categorize and excavate ideological-political elements, excavating the ideological-political elements that aligns with the course content based on the core knowledge points of different courses. The Accounting courses focus on excavating the integrity awareness, rule-of-law paradigms, and meticulous rigor, integrating relevant laws and regulations, such as the Accounting Law and Accounting standards, into accounting operation, financial statement preparation, and other content to guide students to uphold uncompromising adherence to professional bottom lines. The Finance courses focus on cultivating risk awareness, accountability resilience and patriotic sentiment, integrating national strategies, such as financial security, rural revitalization, and common prosperity, into financial regulation, investment and financing management, financial services, and other content to guide students to establish the concept of serving the real economy. The second is to establish a teaching content system that integrates “disciplinary knowledge points, ideological-political elements, and professionalism”, integrating the ideological-political elements into every aspect of the course teaching in an organic manner, circumventing mechanical value-grafting. For instance, when explaining the relevant content of financial risk management, instructors should use the examples of financial market risk to guide students to recognize the significance of financial security to national economic security, and cultivate their awareness of risk anticipation and accountability resilience. When explaining the relevant content of professional ethics in accounting operation, they should employ negative cases of financial fraud to guide students to uphold uncompromising adherence to bottom lines of integrity and establish sound professional values. The third is to integrate professional ethics and post standardizations into teaching content based on the industry-specified competency frameworks to align with the professional standards of the Accounting and Finance sectors, and guide students to understand industry-specified ideological and political requirements, enabling them to develop sound professionalism in advance.

4.3 Innovating Teaching Methods, and Promoting the Unity of Knowing and Doing

Based on the unique characteristics of vocational undergraduate practice teaching, vocational undergraduate institutions should innovate the integrated teaching methods of curriculum-based Ideological and Political Education, enhance the interactive engagement, immersive experientiality and practicality of the teaching, and promote the unity of knowing and doing among students. Firstly, they should adopt the case-based teaching, and select typical cases that align with the disciplinary content and ideological and political requirements to guide students to deeply analyze the disciplinary knowledge points and ideological-political elements within the cases, thereby cultivating their professional thinking and value judgment capabilities. The selection of cases focuses on the integration of the guiding role of positive cases with the warning effect of negative examples. They should select both positive cases

that uphold integrity and take responsibility, as well as negative examples involving financial fraud and illegal operation to strengthen students' awareness of professional bottom lines through comparative analysis. Secondly, they should implement an integrated practice teaching model, integrating ideological-political elements into practical components, such as practical training and internships. In disciplinary training, they should emphasize compliance stewardship and meticulous rigor, guiding students to conduct standard operation and adhere to professional canons. During enterprise internships, students are assigned to undertake authentic work tasks in accounting operation and financial service delivery, enabling them to practice the concept of integrity and enhance their accountability resilience consciousness. Concurrently, they should organize various practical activities such as volunteer services and rural financial assistance to guide students to integrate their professional skills with social services, and cultivate their patriotic sentiment and social responsibility. Thirdly, they should apply interactive teaching methods, such as situational teaching and group discussions, to create authentic discipline-specific scenarios, enabling students to deepen their understanding of disciplinary knowledge while strengthening their ideological and political awareness through scenario simulation and group discussions. For instance, they can simulate the scenarios of corporate financial decision-making, enabling students to experience the significance of the principle of integrity and the accountability resilience during the decision-making process, and organize group discussions on financial policy interpretation, guiding students to pay attention to the national financial strategy and enhancing their patriotic sentiment.

4.4 Refining Safeguard Systems, and Enhancing Teaching Efficacy

A sound safeguard system is an important support for the smooth implementation of the integrated teaching of curriculum-based Ideological and Political Education. It is necessary to establish a comprehensive safeguard system from teachers, evaluation, resources, and other aspects to enhance the efficacy of teaching. Firstly, vocational undergraduate institutions should strengthen the construction of faculty teams, refine the faculty development and training system, regularly organize disciplinary teachers to engage in industry practice and ideological and political training to enhance the professional competence, ideological and political literacy and integrated teaching capabilities of teachers, engage industry experts and enterprise backbones as part-time teachers to explain professional ethics and position-specific ideological and political requirements to students based on industry reality, compensating for the weakness that in-house teachers lack industrial immersion. Secondly, they should establish a scientific teaching evaluation mechanism, transcend the evaluation orientation of "emphasizing disciplinary education over Ideological and Political Education", and integrate Ideological and Political Education into the entire process of teaching evaluation. The evaluation content includes teachers' designs for the integrated teaching of curriculum-based Ideological and Political Education and the integrated teaching implementation outcomes, as well as students' ideological and political literacy, professional attitude, etc. Diversified evaluation methods are employed, integrating teacher evaluation, student self-evaluation, peer evaluation, and enterprise evaluation, etc., to comprehensively evaluate the teaching effectiveness of the integrated teaching of curriculum-based Ideological and Political Education, ensuring the scientific rigor and objectivity of the evaluations. Thirdly, they should refine the resource support system, establish case libraries for curriculum-based Ideological and Political Education, as well as teaching courseware, etc., collect and organize ideological and political cases and industry norms that aligns with Accounting and Finance programs, providing support for teachers to carry out the integrated teaching, strengthen school-enterprise cooperation to jointly build practice teaching bases, introduce authentic work scenarios and projects from enterprises, enabling students to receive Ideological and Political Education and professional training in authentic environment, and build online teaching platforms to upload teaching resources about curriculum-based Ideological and Political Education, achieving online-offline integrated teaching, and expanding the coverage of Ideological and Political Education. Fourthly, they should establish an incentive mechanism, institute mandatory linkage between the effectiveness of the integrated teaching of curriculum-based Ideological and Political Education

and teachers' performance assessment, professional title evaluation, etc., give commendation and rewards to teachers who have made outstanding contributions in the integrated teaching of curriculum-based Ideological and Political Education in order to ignite teachers' enthusiasm and initiative in conducting such teaching.

5. Conclusion

The integrated teaching of curriculum-based Ideological and Political Education in vocational undergraduate Accounting and Finance programs is an important measure to fulfill the fundamental task of fostering virtue through education and improving education quality, and an inevitable requirement for the substantive development of vocational education. Currently, the integrated teaching of curriculum-based Ideological and Political Education still faces challenges such as conceptual misalignment, shallow content, monotonous methods, and inadequate safeguards. To address these challenges, it is necessary to establish a scientific and actionable integrated teaching model by fortifying value-navigation mechanisms, deepening content integration, innovating teaching methods, and refining safeguard systems to achieve the deep integration of Ideological and Political Education with disciplinary instruction.

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