

Research on Ideological and Political Construction of Basic Accounting Course for Non Accounting Majors

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Abstract—Basic accounting is a basic course for non accounting majors stipulated by the Ministry of education. It is the core course for all majors of economics and management. The introduction of ideological and political education content in the teaching process of basic accounting can integrate the socialist core values into teaching and educating people, stimulate students' interest in learning, mobilize students' enthusiasm for learning, and then improve the learning effect. Firstly, this paper introduces the significance of carrying out curriculum ideological and political teaching reform in the basic accounting course of non accounting majors under the educational concept of "curriculum ideological and political education"; Secondly, it analyzes the current situation of the curriculum construction of basic accounting for non accounting majors, then discusses the problems existing in the ideological and political construction of basic accounting for non accounting majors, and finally puts forward practical measures.

Keywords—non accounting major, basic accounting, ideological and political curriculum

I. INTRODUCTION

"Ideological and Political Curriculum" was first put forward by Shanghai municipal Party committee and Shanghai municipal government on the basis of "Ideological and Political Course". The National Conference on Ideological and political work in Colleges and universities pointed out that "To make good use of the main channel of classroom teaching, the ideological and political theory course should be strengthened in improvement, enhance the affinity and pertinence of Ideological and political education, and meet the needs and expectations of students' growth and development. Other courses should keep a good channel and plant a good field of responsibility, so as to make all kinds of courses go hand in hand with the ideological and political theory course and form a synergistic effect" [1]. In June 2020, the Ministry of Education issued the guiding outline for curriculum ideological and political construction in Colleges and universities, which clearly put forward that the curriculum

ideological and political construction should be comprehensively promoted in all colleges and universities and all disciplines in China, so as to promote a broad consensus on the concept of curriculum ideological and political construction. Under the guidance of the concept of curriculum ideological and political education, teachers teaching professional courses in Colleges and universities should fully explore the contents beneficial to ideological and political education in professional courses, expand and extend these contents, and introduce the contents of Ideological and political education in values, moral quality and social responsibility, so that the teaching of professional courses does not just stay in "teaching and educating people", We should also be able to "establish morality and cultivate people".

II. SIGNIFICANCE OF IDEOLOGICAL AND POLITICAL TEACHING REFORM OF BASIC ACCOUNTING COURSE FOR NON ACCOUNTING MAJORS

Basic accounting is a basic course for non accounting majors stipulated by the Ministry of education. It is the core course for all majors of economics and management. Basic accounting is generally offered in the first or second year of undergraduate course. It is for students who have multiple majors of school of economics and management. Its goal is to provide accounting information to the outside world. As social public information, accounting information is an important social resource, the direct basis for stakeholders to make economic decisions, and undertakes universal social responsibility. As the main body of generating and providing accounting information, accountants need not only technical competence, but also integrity, diligence, objective and fair professional ethics and social morality [2]. Therefore, it has urgent practical significance to deepen the reform of Ideological and political teaching in the course of basic accounting. Carrying out the ideological and political teaching reform of the basic accounting course is conducive to the construction of the professional curriculum system integrating the ideological and political theory course, the comprehensive quality course and the professional education course. It can stimulate students' interest in learning, mobilize students' learning enthusiasm and

improve the teaching quality. By promoting the reform of basic accounting teaching, we can form the effect of “curriculum thinking and politics”, and then run the education of socialist core values through all aspects of basic accounting teaching, which is conducive to establishing the concept of “full curriculum and full staff education” [3].

III. THE CURRENT SITUATION OF THE COURSE CONSTRUCTION OF “BASIC ACCOUNTING” FOR NON ACCOUNTING MAJORS

The basic accounting course is a professional basic course of various disciplines such as economics and management. It is also the core course of relevant disciplines. It is an important part of the construction and development of “new liberal arts”. It is the basis for learning courses such as financial management and financial statement analysis. Since 2006, Fundamentals of accounting has become the key construction course of the school. In 2008, it was built into a school level excellent course. In 2010, it was approved as an excellent course in Liaoning Province. In 2014, it applied for the online course in Liaoning Province. In 2020, it was approved as a first-class course in Liaoning Province. At present, a relatively complete teaching system of accounting theory and practice has been gradually formed. The course content design fully considers the basis of students and the training orientation of applied talents of the school, adheres to building morality and cultivating people, pays attention to basic knowledge and theory, and focuses on cultivating students’ practical application ability. The content of basic accounting is different from that of basic accounting. Non accounting majors generally only offer a course of fundamentals of accounting. How to maximize the effectiveness of this course, how to reflect the integration of interdisciplinary ability and multi-disciplinary project practice are the problems we have been exploring. Therefore, based on the accounting standards for business enterprises, this course scientifically simplifies and reasonably plans and designs the four parts of accounting. For students who have just entered various majors of economic management, it is difficult to learn basic accounting theory because they are directly promoted from middle school to university and lack practical knowledge. Therefore, we have broken through the traditional mode of classroom teaching and experiment, integrated modern multimedia teaching means into teaching links, and constructed a set of three-dimensional teaching mode integrating theoretical teaching, teaching materials, dynamic simulation demonstration, practical operation and micro courses, which can basically realize the zero distance from theory to practice and realize the organic integration of knowledge, ability and quality. At present, the basic accounting course has many teaching contents and limited class hours. The teaching process focuses on the teaching of theoretical and practical knowledge and ignores the accounting professional ethics education, which leads to the poor effect of Ideological and political teaching and the mismatch between students’ moral

education literacy and professional knowledge. In the course construction of fundamentals of accounting, accelerating the exploration of curriculum thought and politics is not only a new requirement for professional curriculum education reform under the new situation, but also a key measure to comprehensively optimize the curriculum content.

IV. PROBLEMS IN IDEOLOGICAL AND POLITICAL CONSTRUCTION OF BASIC ACCOUNTING COURSE FOR NON ACCOUNTING MAJORS

A. *The Training Plan of Non Accounting Majors Ignores the Value Goal of Talent Training*

At present, when formulating training plans for various majors of economics and management, the vast majority of them ignore the problem of training people and the value goal of talent training. In the new era, the talent training goal of various majors of economics and management should be the unity of value guidance, knowledge transfer and ability training [4]. At present, all majors of economics and management take professional courses and ideological and political courses as a separate system, that is, professional courses only teach professional knowledge, and ideological and political courses only carry out ideological and political education. The two are completely separated. Before the curriculum of ideological and political education was put forward, the training plan of economic and management professionals in colleges and universities basically assumed the ideological and political education entirely by the ideological and political curriculum, and the professional curriculum only paid attention to the teaching of professional knowledge. In the process of revising the professional talent training program, only the professional courses are often modified, and the ideological and political courses have not been modified. In such a talent training program, although ideological and political courses and professional courses are “peers”, they have not formed a “same direction”, let alone a synergistic effect in the process of training people.

B. *Professional Course Teachers Do not Pay Enough Attention to Ideological and Political Education, and Their Ideological and Political Ability Needs to Be Improved*

Some teachers of economics and management major believe that ideological and political education is the task of counselors and teachers of ideological and political courses. They can not correctly understand the dual value of professional course teaching in imparting knowledge and ideological guidance. Some teachers pay more attention to teaching and scientific research and do not spend a certain time learning advanced political ideas and improving their ideological and moral level. Teachers’ research on the ideological and political education in the basic accounting curriculum is not deep, and the excavation to the ideological and political education in the basic accounting teaching materials is not sufficient, which leads to the lack of effective teaching methods and

means for teachers to carry out ideological and political education in the basic accounting curriculum, and there are no rich teaching resources to support the development of teaching. It makes the connection between basic accounting courses and ideological and political education not close enough, and the ideological and political education can not be carried out smoothly and efficiently [5].

C. The Ideological and Political Resources of Basic Accounting Courses for Non Accounting Majors Need Systematic Reconstruction

At present, the ideological and political education of the basic course of accounting is simply “+ ideological and political education” in the original basic course of accounting, and the students with ideological and political theory are moved to classroom teaching, which leads to the low consistency between the course and ideological and political education, and is prone to the problem of “two skins” of “curriculum” and “ideological and political education”. The ideological and political education of the course is not closely combined with the teaching activities of accounting, and the pertinence is not strong. The basic course of accounting has many and complicated knowledge points. Teachers pay more attention to the teaching of accounting theoretical knowledge and the cultivation of students’ practical operation ability. Teachers always feel nervous about class hours in the process of teaching, and prefer to talk more about professional knowledge in limited class hours and arrange a large number of operational exercises after class, which is difficult to arouse students’ interest in learning. The curriculum ideological and political education does not inject the content of ideological and political education into the basic accounting curriculum, but requires professional teachers to find the integration point of curriculum ideological and political education in the basic accounting curriculum through active exploration, and organically combine the accounting knowledge elements with ideological and political elements to make the professional accounting curriculum more emotional. To integrate ideological and political content and professional knowledge of accounting completely and naturally requires teachers’ careful design and specific analysis. We should reconstruct the basic accounting curriculum resources systematically with the thinking of reconstruction [6].

D. The Teaching Methods of Ideological and Political Education in the Basic Course of Accounting Need to be Further Innovated

In the actual teaching process, the teachers of economics and management still adhere to the traditional teaching methods. The teaching objectives of ideological and political education are divorced from the actual needs of students [7]. Taking the syllabus as the standard, they mechanically transmit the ideological and political values implanted before teaching, pay no attention to the actual needs and personalized emotional experience of students,

and college students are still in a state of passive acceptance and have little interaction with teachers, they did not participate in the ideological and political learning activities of the curriculum as the main body, and felt boring about the learning of ideological and political knowledge of the curriculum, which made the students feel not deep enough about the content of ideological and political education in the accounting curriculum, which affected the effect of ideological and political education of the curriculum.

E. The Evaluation System of Basic Accounting Courses for Non Accounting Majors Is not Reasonable

At present, the performance evaluation of the basic course of accounting for non accounting majors is still composed of the traditional “practice link 20% + usual score 10% + final score 70%”. Among them, the performance of practice link is evaluated according to the students’ experimental report and practical performance. The usual performance includes usual homework, attendance, classroom performance, etc., and the final performance is still in the form of closed book examination. Focus on the examination of students’ mastery of basic accounting theories and the preparation of accounting entries. Students often choose surprise review at the end of the term and cram for their feet temporarily. Usually, they rarely preview before class and review after class. The existing assessment methods are not reasonable, which violates the original intention of cultivating students’ ability, and cannot assess the improvement of students’ ability and quality, and cannot examine students’ recognition and practice ability of accounting culture and socialist core values.

V. SPECIFIC MEASURES FOR IDEOLOGICAL AND POLITICAL CONSTRUCTION OF BASIC ACCOUNTING COURSE FOR NON ACCOUNTING MAJORS

A. Implement the Concept of “Curriculum Thinking and Politics” into the Training Plan of Non Accounting Professionals

The primary task of the basic ideological and political reform of accounting is to redefine the training objectives of non accounting majors, which is an important guarantee for the effective implementation of the talent training program. In the process of revising the talent training plan, integrate the curriculum ideological and political concept into the corresponding training plan, and formulate the training plan reflecting the ideological and political education on this basis, so as to carry out the ideological and political construction of various professional courses of economics and management in a more standardized way. In terms of value guidance in talent training objectives, all majors should reflect the educational ideas of “building morality and cultivating people”, “promoting the education of socialist core values” and “adhering to positive accounting values such as objectivity, impartiality, honesty and trustworthiness and social responsibility”.

B. Improve the Curriculum Ideological and Political Ability of Teachers of Basic Professional Courses of Accounting in Various Majors

First of all, from the overall level of the school, we need to give play to the linkage effect of multiple departments and provide institutional guarantee to improve the motivation of teachers to carry out curriculum ideological and political education. Take teachers' participation in the ideological and political construction of the curriculum and teaching effect as an important basis for teachers' assessment and evaluation, post employment, evaluation and reward, increase the investment of special funds for the construction project of ideological and political demonstration curriculum, and stimulate teachers' enthusiasm. In order to promote the communication and cooperation between the Marxist college and other colleges, the university can carry out various forms of communication and training for professional course teachers, such as "teaching observation" and "teaching discussion", so as to enhance teachers' moral awareness and ability, and improve their consciousness of taking the initiative in ideological and political education in the process of professional course teaching.

Secondly, pay attention to the training and construction of teachers' team of basic accounting specialty. Gather the strength of teachers including ideological and political course teachers, accounting basic professional course teachers and enterprise teachers, give play to the collective wisdom through team collective lesson preparation, and jointly tap the ideological and political elements in the basic accounting course system, so that all professional course teachers in the team can carry out curriculum ideological and political work in a more professional way and promote curriculum ideological and political construction. In the classroom, teachers of accounting basic professional courses should give full play to their own effects, advocate socialist core values, and actively practice the fundamental goal of teaching and educating people; It should not only impart basic knowledge and skills, but also teach students to be honest, fair and fair while practicing these theories. In their spare time, professional teachers should balance the time of teaching, scientific research and ideological and political study, deeply study the thought of socialism with Chinese characteristics in the new era, improve their moral education level, establish the concept of subject ideological and political, and inspire students with practical actions. At the same time, teachers should tap the teaching characteristics of their professional courses, selectively select some advanced ideas into the teaching classroom and instill them into students.

C. Reconstruction of Curriculum Resources of Basic Accounting for Non Accounting Majors

Deeply tap the ideological and political education resources, improve the ideological and political resources of the basic accounting course for non accounting majors, and reconstruct the content of the basic accounting course to meet the needs of the new era according to the golden

course standard "gender once" (i.e., high-level, innovative and challenging). Make the course ideological and political red line run through all basic accounting course materials [8]. Rewrite the basic accounting syllabus and teaching calendar for non accounting majors, redesign teaching plans, teaching courseware, training materials and other teaching documents, compile typical accounting ideological and political cases with political, authenticity and applicability, and make virtual reality teaching resources such as micro courses and Mu courses. Build a diversified teaching method system that combines inside and outside the classroom, inside and outside the school, and online and offline. At the same time, while professional education, enhance students' quality education and the cultivation of innovation and entrepreneurship quality and ability. In addition to identifying the ideological and political elements in the accounting course, professional teachers should also divergent thinking, innovate teaching activities, and actively use new technology (case video teaching, MOOC, etc.) to unify the cultivation of professional skills with the tempering of moral level. The connotation of the basic accounting course must be extended, through the combination of knowledge dissemination and professional ethics, skillfully integrate the values of "integrity-based, integrity-based, adhering to norms and not making false accounts" into innovative cases, stories and tasks, cultivate students' patriotism and socialist core values, strengthen the promotion and cultivation of craftsman spirit, and make the basic course of accounting "move and live". At the same time, explain the accounting celebrities, accounting stories, accounting news, etc. in the course, properly embed the ideological and political content in the teaching process, cultivate their risk awareness and cooperation awareness while teaching the basic accounting, and realize the ideological and political goals in the silent and imperceptible moistening of things. According to the new training plan and syllabus of non accounting majors, the basic teaching content of accounting is integrated with ideological and political elements, as shown in Table I. We should coordinate the explicit theoretical course and implicit practical course in the ideological and political construction of the course. To reconstruct the ideological and political education resources of basic accounting courses, teachers and students need to participate in, dig and sort out together, build an "open and sharing" ideological and political resource database of basic accounting courses, and make it open and sustainable development. At the same time, the cutting-edge development content of accounting is embedded in the curriculum design to meet the "innovative" standard. Frontier development includes the development trends of the frontier of accounting discipline, including the impact of Internet big data, artificial intelligence and block-chain technology on accounting. Through the introduction of frontier development, the innovation and timeliness of course content are increased, so that students can broaden their horizons and improve their insight.

TABLE I. INTEGRATION OF TEACHING CONTENT AND IDEOLOGICAL AND POLITICAL ELEMENTS

Knowledge module	Political and ideological elements
1 General	It complements the excellent cultural thoughts in the history of the Chinese nation, so that students can understand China's long civilization, deeply understand the core socialist values, consciously carry forward the excellent traditional culture of the Chinese nation and the advanced socialist culture, increase students' cultural self-confidence, and establish national cultural self-confidence and patriotism. Attach importance to integrity and cultivate socialist core values.
2 Principle of double entry bookkeeping	Guide students to increase life assets, reduce life liabilities, leave more rights and interests, make contributions to the society, and strive to cultivate students' sense of happiness and honor of loving their work.
3 Accounting cycle	Let students fully realize that forging or altering accounting vouchers and preparing false financial reports are not allowed by law. If a crime is constituted, they shall be investigated for criminal responsibility according to law. The correction method of accounting wrong accounts tells students that they must correct their mistakes in time with the correct method, so as to truly achieve the expected goal, otherwise they will deviate from their own goal route, resulting in irreparable consequences and losses. Complete the guidance of students' correct values in the imperceptible process of classroom education. Educate students to develop a serious and meticulous work style, the principle of honesty and trustworthiness, the professional ethics of honesty and self-discipline, and be a builder and successor of the socialist cause in the new era with noble morality.
4 Financing and investment business	Guide students to establish a correct concept of investment, not blindly follow, rational investment. Do not speculate, do not dream of becoming rich overnight, consume rationally, consume moderately, and live within your means in combination with the actual situation, so as to prevent "getting something for nothing" and "rising to the sky step by step". Cultivate students' awareness of risk and the overall situation, strengthen college students' anti fraud security education, popularize financial network security knowledge, and strengthen the education of socialist core values.
5 Purchase and sale business and commercial accounts	Let the students investigate the economic and social benefits of the promotion of traditional cultural festivals. Arouse college students' sense of urgency to pay attention to and protect traditional culture, and arouse the Chinese people's sense of responsibility to inherit 5000 years of historical civilization. Through traditional culture education, arouse contemporary college students' cultural value recognition of Chinese traditional culture festivals, make them establish a high degree of national cultural identity, and stimulate their national cultural consciousness and national cultural self-confidence. Guide students to establish correct risk awareness and rational investment concept. Help students establish a correct outlook on life, values and world outlook.
6 Monetary fund revenue and expenditure business	Through the fraud cases of Kangmei pharmaceutical industry, help students establish correct values, behave and work in accordance with the law, seek truth from facts and be down-to-earth. Lies will eventually pay a heavy price, and teach students not to do evil small.
7 Inventory accounting	To demonstrate the case of inventory fraud of American Doris food company, we should look at the essence through the phenomenon. The virtual increase of inventory makes the enterprise look bright and give people an illusion. Teach practical enterprise cases, help students establish the awareness of honesty and law-abiding, help students establish a correct learning attitude, be serious, responsible, objective and fair. A variety of methods coexist to teach students the pioneering spirit of being good at exploration and innovation based on cases, and have the sense of innovation. Cultivate students' rigorous and meticulous professionalism and exploration spirit, constantly improve students' learning enthusiasm and internal motivation, and stimulate students' courage to study hard, not afraid of difficulties, adhere to ideals and challenge the forefront of disciplines.
8 Long term assets	Introduce the revision of the national accelerated depreciation policy, let students understand the meaning of the formulation of the national policy, experience the effect of accelerated depreciation tax and the effect of enterprises delaying tax payment, combine with the new development concept of the country, cultivate students' economy, benefit the people, patriotism and innovation consciousness. Introduce case stories to enhance students' sense of national and national identity and pride, increase students' self-confidence in the path of socialism with Chinese characteristics, theory and system, feel the struggling spirit of the Chinese nation and establish the feelings of family and country; "Science and technology is the primary productive force". The State encourages innovation and entrepreneurship, and encourages students to start their own businesses and dare to challenge.
9 Taxes payable and other payables	Combined with the star's tax evasion and being blocked by a huge fine, it is integrated into the legal concept of practicing the "socialist core values". Through the negative case of star tax evasion, let the students truly feel the "illegal tax evasion and anti tax, and the glory of tax cooperation", stimulate the students' feelings of family and country and sense of responsibility, and be a good citizen who consciously pays taxes and abides by the law.
10 Cost accounting	"No pains, no gains", "no pains, no rewards", reduce and eliminate the thinking and behavior of getting something for nothing and eager for quick success and instant benefits. Cultivate students' down-to-earth, serious and rigorous working attitude through cases.
11 Calculation and distribution of operating results	Cultivate students to have a sense of teamwork, a sense of responsibility and hard-working, can bear a certain degree of work pressure, but also have strong learning ability and summary ability. Warn students to have a strong sense of responsibility and honor, and be responsible for their own work.
12 Financial statements	Educate students to consciously safeguard national interests, social interests and collective interests, provide accounting statements that are true, accurate, objective and fair, and do not whitewash economic and business activities. Educate students to complete various tasks with the craftsman spirit of excellence and the serious scientific spirit.
13 Form of accounting	Combined with the practical cases of enterprises, this paper analyzes whether the accounting treatment of financial personnel is appropriate, and carries out thinking and discussion in combination with the theme of practicing the socialist core values, strengthening the "four self-confidence" and flying the youth dream. Finally, thematic education can be carried out in combination with ideological and political career planning, integrity education and carrying forward the Chinese spirit.

D. Innovate the Teaching Means and Methods of Ideological and Political Education in the Course of Basic Accounting

Basic accounting teachers should adhere to the principle of combining explicit education with implicit education in

the basic accounting course, infiltrate the ideological and political education for students in the explanation of accounting course, make the ideological and political education content imperceptibly affect students in the classroom, convey the values and correct and positive

ideals and beliefs that meet the requirements of the development of the times to students, and promote the formation of students' socialist core values. Accounting teachers should also keep pace with the times, expand case, scenario simulation, flip and other novel ways, change the one-way communication indoctrination mode, firmly establish the student-centered teaching concept, and strive to improve the ideological and political affinity and pertinence of the curriculum. Teachers should establish scientific participation and feedback channels in the process of classroom teaching, give students the opportunity to express their words, create an equal, open and interactive teaching atmosphere, guide students to correctly and objectively understand themselves, and cultivate students' value thinking ability, so as to make the curriculum ideological and political teaching more acceptable to students and help improve the internalization effect of students' ideological and political education. In addition, teachers should also interact and communicate with students closely through various forms such as questionnaire survey and inter class communication, so as to deeply grasp the ideological dynamics of students and actively promote the healthy growth and development of students. Online teaching resource sharing can be carried out with the help of various online teaching platforms. For example, upload teaching materials on online teaching platforms such as rain class and cloud class, arrange homework before and after class, ask questions and exchange and other activities, enhance the interaction between teachers and students, and even record the classroom teaching content into video for students to study repeatedly after class. In addition, students can also be introduced to platforms such as China University MOCC and China Accounting online school, so that students can expand their professional knowledge through multiple channels. Teachers will have more time and ways to carry out ideological and political education through words and deeds, so as to give better play to the educational function of the curriculum.

E. Building a Multi-dimensional Curriculum Evaluation System

Improve the dual and three-dimensional assessment system, guarantee and evaluation system of teaching and learning in collaborative education.

First, teacher assessment. Strengthen the construction of organizational system and improve the construction of relevant systems. Give full play to the leadership functions of schools, colleges and other organizations, systematically plan from the overall situation, and establish an effective leadership mechanism, management mechanism and operation mechanism. Secondly, the main leaders of the party and government of the University and the college should play an exemplary role, actively participate in the teaching of the course, and listen to the course regularly or irregularly, so as to better guide the construction of Ideological and political education in the course. The personnel department can formulate relevant reward and punishment incentive mechanisms to evaluate

the teaching of teachers' Ideological and political courses and give corresponding reward and punishment incentives.

Secondly, student assessment. The evaluation subject is diversified. Including students' self-evaluation, group mutual evaluation, accounting teachers' evaluation, counselors' evaluation, part-time head teachers' evaluation, etc. The evaluation method is to pay equal attention to the usual assessment and the final assessment, the classroom assessment and the after class assessment, and design a comprehensive and diversified evaluation method to stimulate students' participation and effort in the process of curriculum learning. Increase the proportion of usual assessment. In addition to the original classroom assessment, after-school assessment is added. Incorporate ideological and political performance (for example, in the form of experience, classroom case discussion, etc.) into the assessment dimension; After class assessment is mainly to carry out online learning, interaction, group discussion and testing through rain class and learning link. The lecturer will assess and evaluate students' extracurricular learning in combination with the statistics of the learning platform [9]. In the design of final examination questions, we should add non-standard subjective questions. We should not only use accounting professional knowledge, but also integrate theory with practice to improve students' ability to solve practical problems; The examination content not only focuses on the mastery and application of basic accounting knowledge, but also involves professional quality and other aspects. The standard of curriculum evaluation is the combination of qualitative evaluation and quantitative evaluation, including not only the evaluation of accounting professional knowledge, but also the evaluation of Ideological and moral quality such as emotion, attitude and values. The scoring standard should be flexible and give scores flexibly, so as to reflect the ideological and political attributes of curriculum assessment. Pay attention to the feedback of evaluation results, so as to better improve the curriculum teaching scheme and enhance the classroom teaching effect.

VI. CONCLUSION

In a word, when carrying out the ideological and political teaching reform of the basic accounting course for non accounting majors, colleges and universities should first implement the concept of "curriculum ideological and political" into the talent training program. They should improve teachers' curriculum ideological and political ability, reconstruct curriculum resources and integrate into ideological and political education, which can not only improve students' professional skills, but also help students lay a solid ideological foundation. Then, actively innovate teaching means and methods, carry out practical activities, and stimulate students' enthusiasm for participation. Finally, we should improve the multiple evaluation system of collaborative education, mobilize students' enthusiasm and improve teaching quality.

CONFLICT OF INTEREST

The authors declare no conflict of interest.

AUTHOR CONTRIBUTIONS

Xiaoling Zhao conducted the research; Xiaoling Zhao, Bo Zhang and Lan Wei analyzed the data; Xiaoling Zhao wrote the paper, all authors had approved the final version.

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