

Exploring the Value Implication and Realization Path of Accounting Professional Value into Accounting Curriculum

Min Pang, Hongxia Zeng*, Wei Li, Yi Ding

School of Economics and management, Southwest Petroleum University, Chengdu, 610500, China

* Corresponding author: Hongxia Zeng (Email: 407682208@qq.com)

Abstract: Accounting professional values is the organic unity of ideological politics and accounting professional knowledge. The integrated development of accounting professional values and accounting courses is an important measure to realize the fundamental task of cultivating morality and talents. The integration of the two not only makes the teaching content diversified, but also imperceptibly guides accounting students to establish the correct career view and improve their political position and ideological consciousness. From the perspective of accounting major, this paper combs the teaching status and value implication of accounting professional values integrated into accounting major courses, puts forward the realization path of "four in one", builds the guarantee mechanism based on accounting major courses, and aims to achieve the same frequency resonance of accounting professional knowledge teaching and value guidance.

Keywords: Accounting professional values, Implementation path, Value implication.

1. Introduction

Curriculum is the foundation of education, which directly affects the quality of personnel training. As the basic work of macroeconomic management and market resource allocation, accounting always emphasizes moral education in the training of talents. Accounting professional values are produced in a certain social background, it is a component of the total values, accounting personnel should have the spirit of honesty and self-discipline, keep objective and fair, and gradually form the thought of ensuring the disclosure of real economic information and actively control the awareness of tax risks, accounting activities and behavior, correct professional attitude of the ideology. However, some colleges and universities have not paid attention to the innovation of ideological and political education of finance and accounting, and the ideological and political resources such as accounting professional values contained in accounting courses have not been fully explored and played a role [1].

Moreover, as various undertakings of socialism in China have entered a stage of high-quality development, The requirements for the ideological and moral quality and professional competence of financial and accounting personnel have also been further improved. The integration of accounting professional values into accounting major courses can guide students to transform the accounting professional knowledge and skills learned in the classroom into vivid patriotic practice. In the process of teaching knowledge, attention should be paid to cultivating students' ideological and moral quality, improving students' professional ethics, and guiding students to make correct value judgments and choices. The integration of the two is the inevitable choice for deepening the reform of accounting curriculum teaching, which has great strategic significance for carrying out the fundamental task of "cultivating virtues".

2. The Value Implication of Integrating Accounting Professional Values into Accounting Professional Courses

Educating people with "virtue" is an indispensable part of accounting teaching and plays a vital role in training accounting personnel. Accounting professional values are an important part of accounting ideological and political education. In-depth analysis of the value implication of integrating accounting professional values into accounting courses is a prerequisite for colleges and universities to effectively promote accounting professional education.

2.1. Extend Accounting Teaching Resources and Optimize Teaching Process Design

The accounting curriculum system has such problems as less ideological and political education, scattered and single course content, etc. Accounting professional values provide important resources for enriching the content of accounting law and accounting professional ethics, and provide a new way to improve the accounting curriculum system. Colleges and universities integrate accounting professional values into accounting professional courses, integrate and stimulate each other, and give static teaching materials with hidden meanings such as spirit of The Times, cultural connotation, academic norms, speculative logic, and sentiment cultivation, extending the function space of limited educational resources [2]. Accounting teaching itself and its extended educational resources are taken as important contents of course design and teaching resource construction, and implemented in teaching content design, teaching link arrangement, exchange and discussion, etc., running through all aspects of course teaching, teaching discussion, experiment and practical training and assessment, and presenting important contents and implications of accounting professional values through accounting ideological and political cases. Guide teachers to skillfully integrate different accounting ideological and

political cases into the course construction of accounting major, and effectively integrate accounting professional values into the whole teaching process. In this way, ideological and political content can be organically integrated into education, and diversified case teaching can attract students' attention, and the educational value of the course can be reflected in the full interaction between teachers and students. With the development and progress of the country and social change, the teaching mode is constantly updated and adjusted, so as to manifest and change the knowledge value system of accounting discipline.

2.2. Improve Students' Ideological Quality and Promote Their All-Round Development

In the process of accounting teaching, the overall development of students' morality, intelligence, physical beauty is often ignored, and there are problems such as focusing only on professional knowledge and skills while ignoring moral cultivation and values. Youth is the future of the motherland and the hope of the nation. The foundation of colleges and universities is to cultivate people by virtue. Our Party has always attached great importance to the ideological education and political guidance of young college students, focusing on the long-term, based on the actual needs of China's society, and focusing on cultivating socialist builders and successors with all-round development of morality, intelligence, physical fitness, the United States and labor. Accounting professional values are the organic unity of ideological politics and accounting professional knowledge, the organic combination of professional education and moral education, and the integration of German and technical training, so as to facilitate students' all-round development, which is consistent with the orientation of talent training in colleges and universities and the requirements of enterprises on talent quality, and can also highlight the teaching goal of cultivating the comprehensive quality of accounting students. Accounting courses and accounting professional values education are in the same direction and resonance with the same frequency, cultivating both professional knowledge and technical skills, but also have feelings of home and country and moral cultivation, and can play the role of national rejuvenation of the new era, so that accounting education presents a good development trend of "internal integration is more important than external form, value guidance is more important than knowledge transfer".

2.3. Strengthen the Professional Ethics of Finance and Accounting to Meet the Needs of Talents in The Industry

The value of accounting profession is a group consensus, which is a value identification that runs through the whole accounting work. In recent years, the financial fraud of companies such as Luckin Coffee, CITIC Guoan, Huazai Cobalt Nickel and the frequent exposure of accounting corruption have sounded the alarm, so that we always uphold the right values. Therefore, it is particularly important to cultivate the professional values of finance and accounting students. Colleges and universities play an important role in cultivating talents. They should give full play to their value guiding role to students and build a solid position for talents by integrating personality shaping into classroom teaching and practical teaching. Based on the teaching practice, teachers clearly define the teaching objectives, adapt to the practice requirements, grasp the needs of industry talents, and

organically integrate the correct values and lofty accounting professional ethics with accounting professional teaching. While focusing on professional technology and moral cultivation, teachers can improve the scientific and practical nature of the curriculum. Through classroom teaching, we can comprehensively improve students' professional level and comprehensive quality, promote the cultivation of new accounting talents with strong comprehensive quality, lead students out of the "ivory tower", contact with the society, understand the national conditions, accumulate experience and wisdom in practical work, and temper their character in the furnace of society. Cultivate qualified financial personnel who love their jobs, are honest and trustworthy, clean and self-discipline, and adhere to the standards for the society, and realize the whole process of ideological and political education.

2.4. Carry Forward the Fine Tradition of Education and Cultivate Patriotic Feelings

The accounting major curriculum really solves the problem of "how to train accountants", but neglects "what kind of accountants should be cultivated". Integrating accounting professional values into accounting major curriculum is to train accounting talents in the new era through the education of world outlook, life outlook and values during the teaching of accounting major. It has always been a fine tradition of education in our country to focus on the organic unity of preaching, teaching and dispelling doubts. On the one hand, integrating accounting professional values into accounting professional courses can introduce humanistic spirits such as dignity, value, pursuit and concern, as well as positive world outlook, outlook on life and values into accounting professional courses, apply accounting theories and accounting methods to the interpretation of the true meaning of life, understand and deepen accounting education with life philosophy, and realize moral education and progress. In order to improve the comprehensive quality of accounting professionals, education and morality should be carried out in the same direction. On the other hand, in the process of accounting professional values education, ideological and political education should be organically combined with socialist core values and run through the whole teaching.

3. Teaching Status of Accounting Major

Although China's colleges and universities have a long history of accounting courses and are relatively mature in curriculum setting and student training, there are still some problems in the process of setting up accounting courses in colleges and universities because of the many contents, difficulty and practicality of accounting courses. The specific teaching status is mainly manifested as the following "six no":

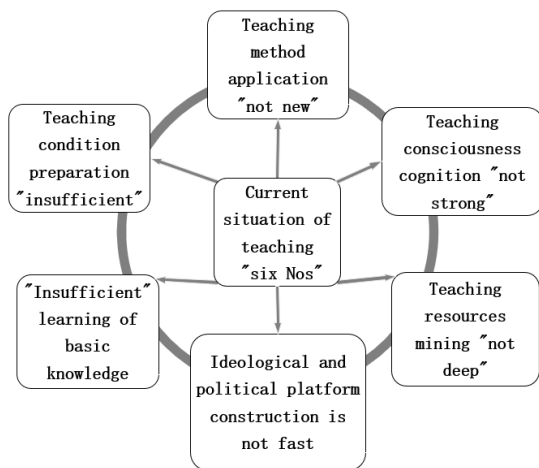


Figure 1. Teaching status "Six Nos"

3.1. "Insufficient" Preparation for Teaching Conditions

In the teaching process of accounting major, teachers mostly teach theories, only emphasizing the importance of accounting entries and other theoretical knowledge, rather than combining with the actual working environment and process of enterprises. Although accounting practical training courses are set, most colleges and universities basically present the status quo of fewer practice hours, poor training room conditions, and lagging software and hardware, which is too far from the actual environment of enterprises. As a result, the students' theory and practice are disconnected, the teaching effect is not obvious, the comprehensive ability cannot be improved, and the students fail to train accounting professionals in the new era who are both virtuous and talented in accordance with The Times, and it is difficult to be qualified for accounting posts after graduation.

3.2. Teaching Method Application "Not New"

Accounting courses are basically not new, accounting entries, financial statements and other teaching contents have been fixed, so there is little change in the teaching content. However, the teaching methods are mostly ordinary lecturing teaching [3], which mainly presents the key knowledge in the form of PPT and rarely uses cases. Moreover, teachers are easily constrained by traditional concepts in the teaching process. As long as the teaching task can be completed according to the pre-established teaching plan, it does not effectively attract students' attention to study, and there is a certain formalism. Traditional lecture-style teaching is difficult to attract students, presenting a teaching state of "teachers teach mechanically, students wander away", and students have not really cultivated and improved their humanistic quality and solid basic knowledge.

3.3. Teaching Resources Mining "Not Deep"

In recent years, most colleges and universities have adopted a hybrid teaching mode combining online and offline. Although there are a large number of national and provincial quality accounting courses open online on various learning platforms, most of them are traditional accounting computerization courses. Under the background of "Internet", accountants in the new era should pay attention to mastering new intelligent financial technologies and be proficient in intelligent software. And use computer technology to process the relevant data. The teaching resources of intelligent and

information-based courses related to accounting are still limited, and the lack of high-level communication platforms and training forces leads to the lack of sufficient mature programs for offline teaching of intelligent and information-based courses in most colleges and universities. For accounting students, learning, reading, discussion and sharing cannot be effectively carried out online or offline. Can not form a good course ecology [4].

3.4. Not Learning Enough Basic Knowledge

College students are full of curiosity and independence about new things, but most of them do not have firm ideals and beliefs in thinking. Most of the students' learning of accounting professional knowledge is based on listening. The teaching content of accounting major courses is extensive, difficult and practical. Most students will not consolidate after class, and in the long run, the foundation of students is weak.

3.5. Teaching Awareness and Cognition "Not Strong"

The clear spring comes from living water, and the height of the tree is rooted in the deep roots. However, some accounting teachers have insufficient ideological and political education awareness and weak cognition, and fail to deeply understand the inevitable connection between ideological and political education and accounting courses, so they ignore ideological and political education in the teaching process. In addition, ideological and political education is the new requirements of the development of higher education and personnel training in the new era. Some accounting teachers are masters of professional knowledge, but lack experience of ideological and political "preaching", which cannot reach the requirements of "clearing doubts".

3.6. Ideological and Political Platform Construction "Not Solid"

In many colleges and universities, ideological and political education and accounting courses are not organically combined, resulting in "island effect", that is, thinking and political education is the full-time work of ideological and political teachers, and accounting teachers are responsible for cultivating students' professional skills. Secondly, at present, most colleges and universities do not pay enough attention to the integration of ideology and politics into accounting major courses, and do not carry out special projects, resulting in the lack of corresponding rules and regulations guidance and financial support for accounting major courses in colleges and universities, and the actual investment in accounting ideological and political education is not enough [5].

4. The Realization Path of Integrating Accounting Professional Values into Accounting Professional Courses

Integrating accounting professional values into accounting courses can better unify "knowledge imparting" and "value leading", cultivate accounting students' socialist core values, and deeply reflect the connotation of "moral education" [6]. "Teachers, so preach and teach to solve doubts" this sentence points out the way of teachers, indicating the important role of teachers in scholars. The organic integration of value guidance and theory teaching is a long way to go, and it is not enough to rely on teachers to "fight alone". Based on this, this paper extends and subdivides the theory of "preaching,

teaching and dispelling doubts", takes universities as evangelists, teachers as teachers and enterprises as dispelling doubts, and combines the four points of "preaching, teaching, dispelling doubts and educating people" to reflect

comprehensive ability, knowledge, practice and value goals. To provide a "four-in-one" effective realization path for integrating accounting professional values into accounting professional courses.

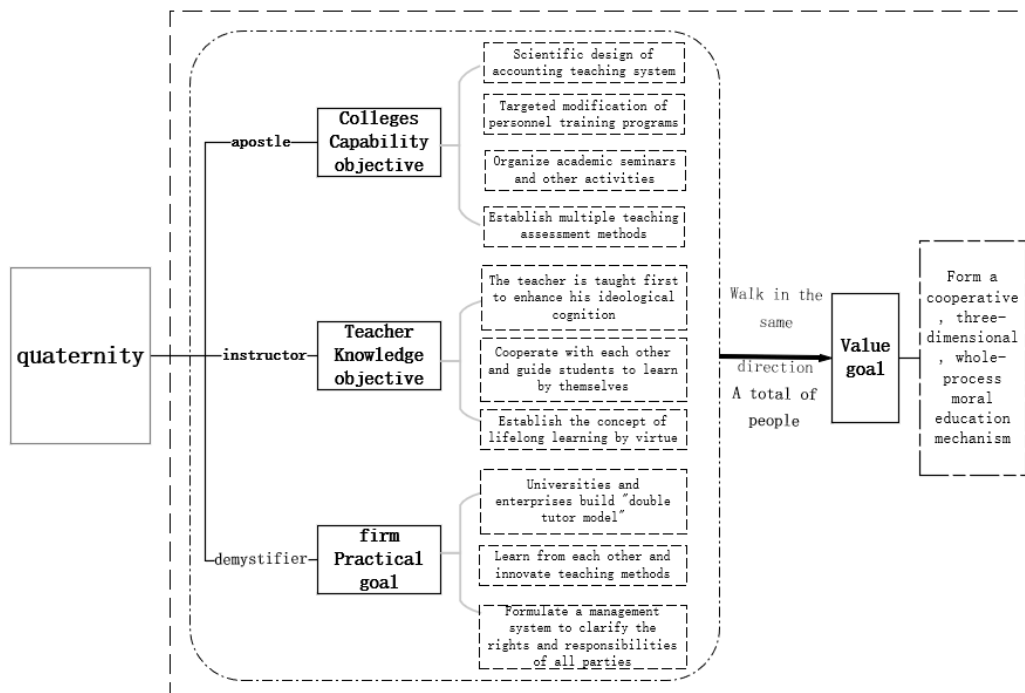


Figure 2. "Four-in-one" implementation path

4.1. "Preacher" Does A Good Job of The Overall Top-Level Design

Strategic, decisive victory thousands of miles away, "preacher" do a good overall plan, point out the way forward. The Ministry of Education issued the Guiding Outline for Curriculum Ideological and Political Construction in Colleges and Universities, emphasizing that local colleges and universities should effectively strengthen the organization and leadership of curriculum ideological and political construction, and formulate work plans according to local conditions [7]. This requires colleges and universities: first, we should scientifically design the accounting teaching system, build a work pattern under the unified leadership of the Party committee, the leadership of the educational administration department, the coordination of relevant departments, and the implementation of the department [8]; Secondly, according to the characteristics of accounting courses and the requirements of education, we should revise the talent training program and focus on accounting teaching activities. Third, through system design, colleges and universities promote accounting teachers to realize the importance and necessity of accounting ideological and political education for accounting students, enhance teachers' awareness and ability to organically combine "knowledge imparts" with "value guidance", and effectively integrate accounting professional values into accounting courses. Encourage and guide the accounting teachers to devote themselves to the research and teaching of accounting curriculum with full enthusiasm; Fourthly, colleges and universities can combine the teaching characteristics of accounting major to establish a diversified teaching evaluation method of "self-evaluation by students, mutual evaluation by teachers and students, and evaluation by

enterprises", and strive for a comprehensive and reasonable evaluation system.

4.2. "Teachers" Improve Political Literacy and Teaching Level

The "teacher" who teaches must first be taught. "Teacher" is the key link for the effective integration of accounting professional values into accounting major courses. As the core of teaching, firstly, students should have a clear political stance and high political consciousness, improve their ideological cognition, give full play to their own advantages, and do a good job in educating students and disseminating correct ideas. Secondly, it is necessary to establish the concept of lifelong learning, establish oneself by virtue, correctly understand the meeting point of accounting "theoretical knowledge" and "value guidance", integrate ideological and political work into their own study and life, and actively understand the theoretical connotation; Third, colleagues communicate and discuss with each other, share experience, learn from each other, integrate educational resources to update in real time, and brainstorm innovative teaching methods and methods: (1) Change the teacher-led teaching mode in traditional teaching, guide students to become the main body of the class in the classroom teaching, in the teaching of professional knowledge, the understanding of knowledge points to give each student the right to self-display or express views, with a certain reward system to encourage students to actively participate. (2) In order to enable students to deeply understand knowledge points, legal programs can be introduced into the classroom during teaching to attract students' interest. By integrating actual cases with accounting professional knowledge, students can be guided to further analyze case practice and arouse wide resonance among students, so as to have a more intuitive understanding of the

course content. (3) Integrate accounting courses with information technology, take mobile phone as an important carrier of accounting professional values into accounting courses, make full use of learning apps, integrate teaching resources and teaching content of current affairs and politics into the learning APP courses, set up independent interaction and feedback functions, students learn and discuss online, and feedback the remaining problems to teachers. And then a combination of online and offline explanation. In this way, improve students' learning interest and effect, and realize the cultivation of students' personal cognition and personal value.

4.3. "Troubleshooters" Focus on Shaping the Professional Character of Accounting

It is not easy to get the final sense from the paper, and it is necessary to practice the matter. "puzzler" provides a broad platform for the practice of knowledge, and is an important carrier for the practical teaching of accounting profession. Accounting majors need to cooperate with enterprises for a long time, so that students can practice in enterprises and strengthen the understanding and application of accounting professional knowledge in real work situations. Enterprises need: First, communicate and assist with accounting colleges, student affairs offices, employment offices and other departments to formulate management systems, clarify the rights and responsibilities of all parties, implement them jointly, and promote management integration [9]; Second, the human resource management department, corporate guidance personnel and corporate financial department cooperate with each other. While students participate in practice, they guide students to experience corporate culture, feel professional requirements and abide by professional ethics, so as to achieve self-requirements and self-management. Third, through practical teaching, practice training and other teaching links with colleges and universities to build a "dual teacher system model" jointly guided by professional teachers and project mentors, so that enterprises and schools can become active participants and fruits sharing [10].

4.4. Walk in the Same Direction as A "Nurturing Person"

The effective integration of accounting professional values into accounting professional courses is an arduous task and a long way to go. "Preacher", "teacher" and "puzzler" are mutually connected and complement each other in value shaping, knowledge imparting and ability training, and play an irreplaceable role in cultivating accounting professionals with both morality and talent. "Preacher" points out the direction of progress, and clarifies the responsibilities and tasks of various functional departments, teaching units and teachers, which is an important link to avoid "chaos"; The "teacher" teaches the study, interprets the context and level of accounting knowledge, and takes imparting knowledge as the core to consolidate the basic knowledge of accounting talents in the new era; The "puzzler" solves the actual problem, grasp the essence of the problem from the actual point of view, flexibly uses the accounting knowledge, can draw a conclusion from one example to another, and understand the whole; Honesty and self-discipline are the starting point and end point of "value leading", and the three go in the same direction as "educating people", realizing the coupling effect of "1+1+1>3" to maximize, forming a cooperative, three-dimensional, whole-process moral education mechanism.

5. Guarantee Mechanism for Integrating Accounting Professional Values into Accounting Professional Courses

The integration of accounting professional values into accounting professional courses is not done overnight, but gradually. The effective integration of the two requires reform in teaching mode and teaching methods, and certain measures are also needed to ensure the effective realization of the whole process and all-round education pattern.

5.1. Strengthen the Management System and Mechanism of Colleges and Universities

Whether it is the development of national politics, economy, science and technology, or the development of college education, it is inseparable from the guarantee of management system, and good management is an indispensable link to effectively realize social development. The management system determines the future development direction, quality and height of the university. Therefore, college education should be developed in a scientific and institutionalized way, strengthen rules and regulations, and promote high-quality development. In order to do a good job in campus management, it is necessary to start from the college and build an open and pragmatic responsibility management system, so that management power and decision-making, management operation and methods, management responsibilities and interests are integrated, so that management power, tasks and responsibilities are implemented in the corresponding organization, and even specific to the individual teachers.

5.2. Improve the Teacher Training and Development Mechanism

Colleges and universities should fully understand the necessity and importance of strengthening the long-term mechanism of teacher training and teacher development mechanism for accounting teaching, constantly innovate the training model and strengthen the training content, and at the same time integrate into the education of school history and school regulations, effectively strengthen teachers' sense of identity and belonging to the school, and create professional teachers who are politically qualified, have good ethics and excellent ability [11]. First, conduct pre-entry training for new teachers, guide teachers to realize their own situation, determine their own goals, establish lofty professional beliefs and professional ideals, and reach a consensus on actively adapting to the strategic position of education priority development and making more contributions to the cause of education; Second, provide targeted on-the-job training for existing accounting teachers, find out their shortcomings in time and make continuous corrections, so as to improve teachers' teaching ability and professional quality, or encourage teachers to participate in workshops to continuously learn and improve their theoretical knowledge reserves. Being familiar with the essence and specific content of integrating accounting professional values into accounting major courses is conducive to the improvement of students' ideological and political quality, so as to promote their comprehensive and comprehensive development.

5.3. Establish Teaching Supervision Feedback Mechanism

Teaching supervision and feedback mechanism is to supervise and feedback the whole teaching activities and learning status of accounting major in colleges and universities, and to control teaching management comprehensively. First, colleges and universities should take students' moral education as an important indicator of supervision and management. All functional departments should cooperate with each other to obtain valuable teaching and management materials through daily inspection, in-class lectures, teacher-student discussions and other feedback mechanisms. Valuable and representative materials should be summarized and timely fed back to accounting teachers. Teachers of specialized courses should be encouraged to continuously expand their own knowledge reserves, and the shortcomings should be improved and implemented in time to promote the continuous improvement of education quality; Second, in the practice training and teaching practice carried out by universities and enterprises, the integration of research results and practical experience of "value leading" and "knowledge transfer" can be summarized and feedback through various forms such as scientific research papers, research reports and demonstration classes, so as to promote teaching by practice, promote practice by teaching, and realize the interactive integration of teaching and practice. Third, colleges and universities should establish a communication and feedback mechanism for teachers to find out the bad thoughts or behaviors of accounting teachers in time, and conduct targeted training and communication, so that teachers can become the disseminators and practitioners of advanced ideas, and provide a good guarantee mechanism for cultivating virtuous people.

5.4. Establish a Teacher Performance Evaluation Mechanism

Teachers are the key to integrate accounting professional values into accounting curriculum. In order to mobilize teachers' enthusiasm and initiative, a performance evaluation mechanism should be established. The teaching activity itself is a complex process, and the behaviors manifested in the teaching process are also complex. Therefore, the assessment mechanism and standards formulated should also be multidimensional. Colleges and universities should formulate reward and punishment mechanisms and teachers' ethics evaluation mechanisms according to their actual conditions, so as to realize the organic coordination and unity of teaching and educating people and value guidance. On the one hand, the performance evaluation standards and system of professional teachers are constructed in multiple dimensions. For example, based on the application of balanced scorecard, four aspects of the teaching process, including "combination of knowledge imparts and value guidance", "optimization of teaching mode", "selection of teaching methods" and "student evaluation and feedback", are taken as the main investigation dimensions, and the four dimensions are effectively linked. To form a more complete teacher evaluation system; On the other hand, after the establishment of the evaluation system, schools should accurately refine and quantify the performance appraisal standards according to the stage of accounting teaching, students' acceptance ability, teachers' teaching ability and other aspects, and objectively, accurately and comprehensively implement rewards and punishments

for teachers, which is of great significance to improving teachers' work enthusiasm and promoting the overall teaching quality of colleges and universities.

6. Conclusion

In order to cultivate all-round accounting professionals, it is necessary to find the confluence of accounting professional courses and ideological and political education, deeply understand the content and essence of accounting professional values into accounting professional courses, and use the advantages of accounting professional courses to exert its educational function. Accounting professional values are an important part of accounting ideological and political education. In order to integrate them into accounting professional courses effectively, this paper puts forward a "four-in-one" realization path that embodies comprehensive ability goal, knowledge goal, practice goal and value goal, starting from the four points of "preaching, teaching, perplexing and educating". At the same time, it is proposed to strengthen the management system mechanism of colleges and universities, improve the development of teacher training, establish teaching supervision feedback, and construct teacher performance evaluation mechanism. Through the implementation of these paths and the guarantee of the mechanism, the accounting professional curriculum and accounting professional values are organically integrated, and the accounting talents with ideals, ethics, culture and discipline are cultivated to serve the socialist economic construction in the new era.

Acknowledgements

Foundation: "Research on Construction of Guidance Community of Graduate Students with Industry Characteristics under the New Business Background", 2022 Graduate Education Reform and Research Project in Southwest Petroleum University, (2022JG066); Curriculum Ideological and Political Demonstration Teaching Team "Accounting Core Curriculum Group Teaching Team" in 2022; "Research on Regional Integration Development Path and System Innovation of Higher Education", Sichuan Education Development Research Center of Sichuan province in 2020, (CJF20018).

References

- [1] Wang Shufeng, Ding Yang. Study on the professional value of enterprise accounting based on tax risk control [J]. Journal of Heilongjiang Bayi Agricultural University, 20, 32(05):101-107.
- [2] Li Na, Fu Peng. Value Implication, endogenous logic and optimization Path of Ideology and Politics in Journalism and Communication Courses in colleges and universities [J]. Educational Media Research, 2023, (01):53-56.
- [3] Gu Xuqiu. Research on Ideological and Political Teaching Reform of Higher Vocational Accounting Course -- Taking inventory of primary accounting practice as an example [J]. Journal of Liaoning Normal College (Social Science Edition), 2022(03):54-56.
- [4] Ning Jinghua, Yu Song. Practice research on ideological and political construction of Big Data and Accounting courses in Higher vocational colleges [J]. China Modern Educational Equipment, 2022, (21):175-177.
- [5] Liu Xun, He Mengqi, Zhang Qing. Research on the path of embedding ideology and politics into accounting major

- curriculum in colleges and universities [J]. School Party Building and Ideological Education, 2023, No.691(04):55-57.
- [6] Tian Qi. Exploration on Teaching Reform of Intermediate Financial Accounting Course from the perspective of curriculum Ideology and Politics [J]. Modern Vocational Education, 2022, (25):43-45.
- [7] Ministry of Education of the People's Republic of China. Notice of the Ministry of Education on Issuing the Guiding Outline of Ideological and Political Construction of Curriculum in Colleges and Universities [EB/OL]. (2020-06-01)
- [8] Lei Zhonghao. Study on Ideological and political Practice of Accounting Curriculum in Higher vocational Colleges from the perspective of "Big Ideological and political thinking" [J]. Journal of Ningbo Institute of Education, 2019, 22(06):15-19.
- [9] Zhou Lifang, Shen Quan. Research on the Integration of "Curriculum Ideology and Politics" into Professional Practice Teaching [J]. Journal of Education and Teaching, 2021, No.518(19):177-180.
- [10] Li Ling. From "Curriculum Thinking and Politics" to "Professional thinking and Politics": A study on the path and model of education for tourism majors in Higher vocational colleges [J]. Journal of Sichuan Provincial Cadres Correspondence College, 2022, No.93(03):90-95.
- [11] ZHANG Shi-min, Sun Xiaogang, LI Qingqing. Path and Guarantee mechanism for the improvement of curriculum Ideological and political ability of Professional Course teachers in Colleges and universities from the perspective of Moral Education and cultivating people [J]. Journal of Hunan Institute of Engineering (Social Science Edition), 202, 32(02):76-80.