

# *Research on Comprehensive Design of Curriculum Ideology and Politics Guided by Value on Core Course Group of Big Data and Financial Management Major*

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**Abstract:** Ideological and political education of curriculum is a return to the concept of curriculum education, curriculum ideological and political education is to achieve value lead education process. This paper starts from the value of ideological and political construction of the core curriculum group of Big Data and financial management major, based on comprehensive design of the ideological and political education of the core curriculum group, this paper discusses the goal, elements, design and teaching methods of the ideological and political education of core curriculum group, so as to promote effect of education.

## 1. Introduction

In 2014, Shanghai took the lead in carrying out the experiment of curriculum ideological and political reform. At the 2016 National Conference on ideological and political work in colleges and universities, general secretary Xi pointed out that all kinds of courses and ideological and political theory courses should go in the same direction to form a synergistic effect [1]. In 2020, the Ministry of Education issued the “Guidelines for ideological and political construction of higher education curriculum” also clearly requires that each course play an educational role [2]. Since then, the ideological and political construction of the curriculum continues to expand and deepen. As a strategic measure to establishing the long-term mechanism of moral cultivation and realizing the three-round education, curriculum ideological and political education is the return to the concept of the role of curriculum education. From the history of education in ancient and modern society, education is to put moral education in the first place, which is determined by the law of education [3]. Cultivating moral talents is to cultivate people's ideological and moral character, and is to train students to become talents [4]. It is an important carrier to the curriculum system of each major of

talent cultivation in colleges and universities. Therefore, implement of ideological and political education through professional curriculum system is to achieve the value lead education process, through the hidden education of curriculum ideological and political can train students to meet requirements of social moral education qualified personnel.

## **2. The Current Situation of Ideological and Political Construction of China**

Up to now, the construction of ideological and political in single course in Chinese universities is still the mainstream, and the construction of ideological and political system of courses in various majors is still too little. In view of whole country, the construction of ideological and political in colleges and universities in recent years has shown a situation of centralized gushing, and related teaching method of individual courses in each school and major has been promoted. However, there still exist other questions such as blind construction, repeated construction etc. The ideological and political education of various courses did not form coordinated effects, resulting in poor overall teaching effect. From the perspective of the current ideological and political construction of the curriculum in colleges and universities, there are some difficult problems to be solved: First, lacking of awareness of the curriculum ideological and political education; second, the curriculum ideological and political education system is not perfect; third, ideological and political elements investigation is not sufficient; fourth, the lack of strong institutional support and incentive mechanism. These problems reflect curriculum ideological and political construction is difficult to form a resultant situation in current [5].

In the major of big data and financial management, the current research on the ideological and political education of the curriculum mainly focuses on the construction of the ideological and political education of the single curriculum, also failed to link the relevant professional courses in the same attributes of ideological and political point. Therefore, there is no clear ideological and political line, the lack of ideological and political line can not form a field, and can not play the role of radiation to the whole professional education. Based on this, this paper puts forward the thought of ideological and political construction, the design of ideological and political teaching, and the corresponding reform suggestions of teaching evaluation methods, etc. , in order to improve the teaching effect and promote the quality of students training.

## **3. Thoughts on Ideological and Political Construction of Professional Core Curriculum Group of Big Data and Financial Management Major**

### **3.1. The Thought of Ideological and Political Construction of Professional Core Curriculum Group of Big Data and Financial Management Major.**

The top-level design of knowledge, ability and value, is to establish a set of “Value molding, ability training, knowledge imparting” design ideas [6], a comprehensive consideration of knowledge, ability and value of the three-dimensional objectives, and in the entire student training stage must carry out and execute this overall goal. Three-dimensional goals are not independent, but are interrelated and mutually reinforcing; knowledge goal is the basis of financial knowledge that students need to master, on which to develop financial ability goal, and to guide the value of students based on financial professional characteristics.

The top-level design of the three-dimensional object can be described as follows: Take the socialist core values as the idea, leads the financial management specialized knowledge, trains the student's patriotic sentiment and the moral spirit from the whole; The “Capital value” and “Social value” should be combined, and the rule of law spirit should be guided by the knowledge of laws and regulations in financial management; The professional ethics of accounting personnel

throughout the professional knowledge learning, to encourage students to combine personal ideals and social progress, social responsibility as their own responsibility to improve professional quality. The top-level design of this goal should be embodied in the talent training program of big data and financial management, so that the ideological and political work of each course serves the overall goal. In the ordinary classroom teaching, we should pay attention to the ideological and political education, mainly in the classroom teaching, help students set up correct ideological and political ideas and accounting professional ethics [7].

The top-level design goal is gradually decomposed into the professional core curriculum group, and then decomposed into a single course. In this way, we can realize the radiation effect of the ideological and political education from the point to the line and form the line to the field in the ideological and political education of related single course. The whole system of curriculum ideology and politics mainly includes four aspects, focusing on the cultivation of socialist core values, emotional attitude, professional quality and professional quality, at the same time, we should ensure the authenticity of financial information, the reliability of financial data and the professionalism of financial personnel. Through the study of the whole course system, students can achieve the “All-round training” to achieve the ultimate goal. Design ideas of Ideological and political course seen the Figure 1.

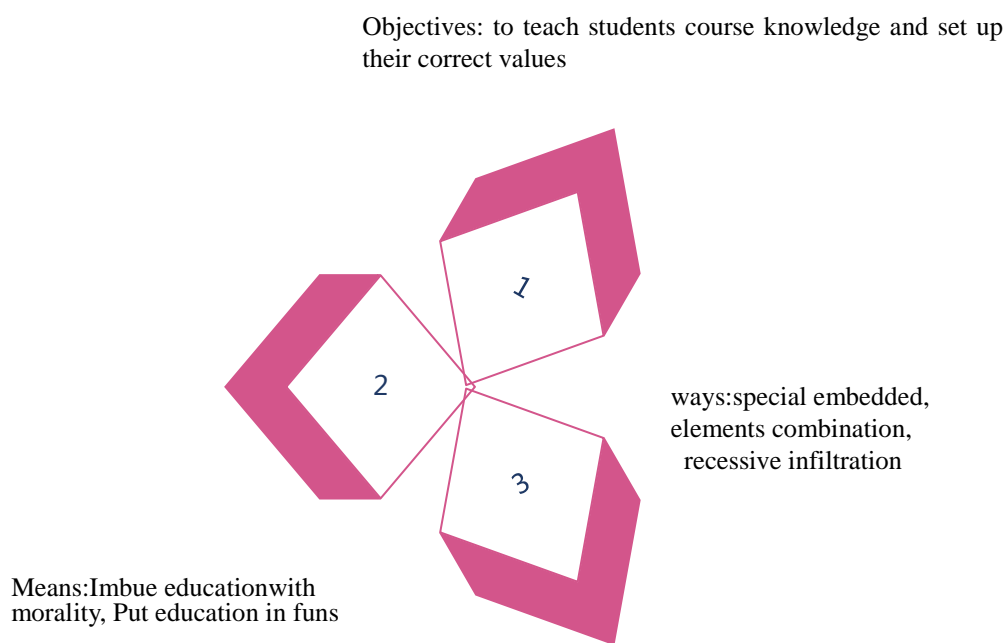


Figure 1. design ideas of Ideological and political course

### 3.2. The Goal Setting, and Decomposition Creation of the Core Course Group of Big Data and Financial Management Major

The core courses of the major of big data and financial management are classified according to their relevance. Divide Junior accounting practice, economic law, tax practice, cost accounting into accounting courses; Divide Financial Management, budget management and big data financial analysis into financial management courses; Financial Management, budget management, big data financial analysis will be divided into financial management courses; management plan into integrated courses.

According to the classification of professional courses, ideological and political objectives of

professional core courses are designed. Ideological and political objectives of core curriculum group are not one-size-fits-all, but can be cross-cutting or related to each other for reference, so as to give full play to the connotation and characteristics of each course in the curriculum group and deal with the differences, try to avoid single repetition and similarity [8].

Big data and financial management, professional student training according to professional ability needs, can be divided into financial accounting, financial control, value creation three modules, to cultivate accounting analysis ability, control management ability, value creation ability. The overall ideological and political education objectives of core curriculum group are: Enable students to establish a sense of financial management risk prevention and time values; to have the quality of honesty and trustworthiness; To avoid private fraud; to have a sense of sustainable development and planning awareness, practice the “Green Mountains are mountains of gold and Silver” concept of development; Cultivate the spirit of craftsmanship. Under the overall ideological and political objectives of the curriculum group, specific objectives of a single course in the curriculum group also include knowledge objectives, capability objectives and value objectives. For example, in the course of financial management, students’ knowledge objective is to master the basic theories and methods of financial management, and the corresponding ability objective is to be able to mine and collect financial information, and students’ have access to the capital budget, financial analysis, investment and financing decision-making methods, and other auxiliary decision-making; the value of the goal is to develop ability to analyze and solve problems and innovative spirit, a sense of responsibility, and rigorous working attitude, abide by laws and discipline, abide by the code of professional ethics. Three modules and main line of the excavation of ideological and political fusion point seen the Figure 2.

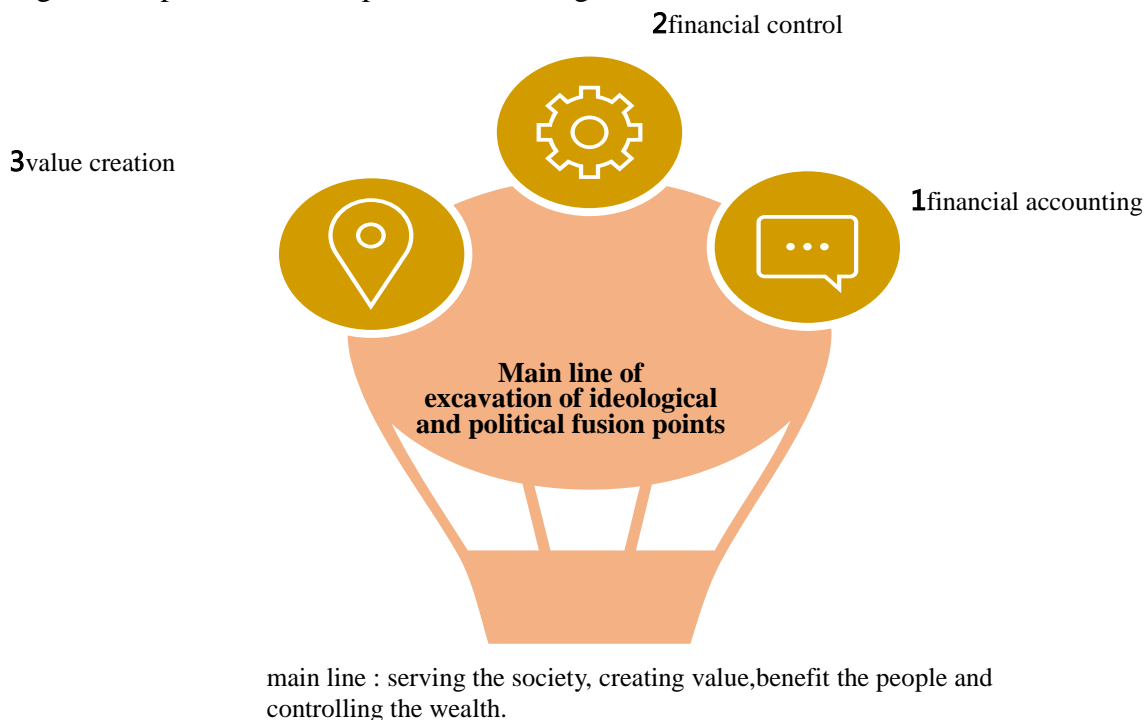


Figure 2. Three modules and Main line of the excavation of ideological and political fusion point

Under ideological and political objectives of curriculum group, the main line of excavation of ideological and political fusion point is: serving the society, creating value, benefit the people and

controlling the wealth. In the ideological and political main line under the guidance of curriculum group, then the ideological and political points of the design analysis, and abstract induction, highlight the characteristics. Therefore, it is necessary to excavate the ideological and political elements in depth and follow the ideological and political goal of “The integration of professional accomplishment and socialist values”, considering the ideological and political objectives of core curriculum group, taking each chapter of the core curriculum as the object, designing suitable ideological and political points interspersed, and then connecting the ideological and political points into a line, each course has its own ideological and political main line, each course has its own ideological and political points and contents as a whole has distinct characteristics, to help the linkage and synergy of courses on ideological and political education .

### **3.3. The Core Courses of Various Professional Courses Ideological and Political Coordination to Create.**

According to the ideological and political objectives and direction of the core professional courses, ideological and political integration points of each course are designed flexibly. The way can be flexible and diverse, each course can be corresponding to the ideological and political objectives of its course group to universal thinking, but also for a course in-depth excavation of a certain ideological and political integration point. In short, in the course of the creation of ideological and political coordination, we should pay attention to fill the gaps, grasp the ideological and political objectives as a whole, organize the specific ideological and political elements of each course in an orderly manner. On the other hand, it can let suitable ideological and political elements combine with curriculum better, and also let the professional teachers make suggestions for the curriculum ideological and political work in their respective fields, and reduce the workload of the professional teachers.

### **4. Determination of Ideological and Political Elements in Core Courses of Big Data and Financial Management Major**

In the whole core curriculum system, the content selection and design of ideological and political elements can be classified according to the ideological objectives and lines, to select and design the relevant ideological and political elements to form their own characteristics. According to the characteristics of the course of accounting practice, it can be added the spirit of discipline and law-abiding, focusing on improving the students' consciousness of professional ethics, cultivating the rigorous and realistic work style, etc. , to achieve "Real" effect, so selection and design of ideological and political elements of the curriculum is carried out around real cases; the course of financial management can focus on training students to capture and think about economic and social laws, cultivate their scientific decision-making thought, to enhance their sense of social responsibility, improve their ability to solve practical problems. that is, ideological and political objectives around control management, emphasizing “Flexible”, so designing of ideological and political elements of the curriculum, we can choose different themes, highlight students' cultivation of responsible decision-making thinking. It can be emphasized on the cultivation of students' comprehensive outlook and a certain degree of long-term decision-making ability in comprehensive courses, that is, ideological and political objectives around the creation of value, highlighting the "High", the selection of ideological and political elements of courses can be carried out around comprehensive cases, improve the students' thinking level.

In the whole professional curriculum system, the financial management courses are mostly applied, requiring students to have a strong comprehensive analysis and problem-solving ability. Because many companies' financial data can be obtained, we can combine a large number of real

enterprise cases as the integration point in the course of ideology and politics, and find the proper entry point according to the financial management principles and methods reflected in the cases. It is more persuasive to use cases to convey ideological and political elements, such as establishing a correct view of science and development, respecting local and corporate culture, and valuing the value of corporate social services, this is more persuasive than preaching simply, also can arouse students' interest more. Accounting courses emphasize respect for facts, discipline, and prevention of fraud. Compared with financial management courses, accounting courses are not very relevant and can focus on ideological and political elements, such as economic law and tax-paying practice, which can focus on compliance with the law, the primary accounting practice and cost accounting can start from the details of accounting treatment, and have a certain basis of professional knowledge can better analyze the occurrence of fraud, combined with the case discussion easy to cheat the place, how to identify, how to prevent, as well as the serious consequences of fraud, and so on, in this regard to the course of ideological and political in-depth excavation.

### **5. Design of Ideological and Political Education Content for Core Courses of the Big Data and Financial Management Major**

When designing the content of ideological and political education, we regard the eight core courses of big data and financial management as a whole, according to the integration point of ideology and politics, the main line is to serve the society, create value, benefit the people, manage and control the wealth, and comprehensively consider the ideological and political objectives of the professional core curriculum group, to excavate the ideological and political connotation and characteristics of each course in curriculum group and deal with the differences, so as to avoid the piling up of the same ideological and political elements and similarities. In the design of the core curriculum of each major, we should design and insert the appropriate ideological and political points, then connect the ideological and political points into a line to realize that each course has its own ideological and political main line, each course has its own ideological and political points, and the ideological and political content as a whole has its own distinct characteristics, finally, the formation of ideological and political point-ideological and political line-ideological and political aspects of the combination of an organic whole, to help the ideological and political education between courses of the linkage and synergy.

Big Data and financial management, professional core curriculum group ideological and political education design see the next page Table 1.

Table 1. Ideological and political education design of core course group of Big Data and financial management major

Professional core courses	Specific courses	Core objectives of ideological and political education	main line of ideological and political work	Key elements of ideological and political	Way to Blend in courses
Accounting courses	Junior accounting practice	Professional, devotion, integrity	Integrity, fairness, Seeking truth from facts	Integrity, dedication, No cooking the books	Theoretical teaching, case teaching typical cases: Zhangzi island "Scallop" escape, Enron event and other cases
	Basis of economic law	Know, understand and obey the law	Abide by discipline laws, strictly abide by professional ethics	Patriotic, understand the law, abide by the law	Theoretical teaching, case teaching typical cases: Bill history, false vat invoice cases, etc.
	Tax payment practice	Abiding by discipline and law, pay taxes according to law	Pay taxes in good faith and serve the society	Pay taxes in good faith and take responsibility	case teaching typical cases: The cost of corporate malfeasance under the gold tax IV, and the new business opportunities in Belt and Road century-old teahouses
	Cost Accounting	Be careful and economical, and have both virtue and ability	Accurate accounting and cost saving	cost-saving, Both virtue and talent	Theoretical teaching, case teaching typical cases: Cost management in JD.com, cost management model of household appliance companies and other cases
Finance courses	Financial Management	Manage wealth and serve the community	Lawful management and control of wealth	Managing wealth lawfully and legally	case teaching typical cases: People's Bank of China Governor's article on the rate of return and risk of investment financing; The harm of campus loan, actual cases etc.
	Budget management	careful calculation and strict budgeting, Take the long view	Budget compliance, control the future	Look to the future and be frugal	Theoretical teaching, case teaching typical cases: Yangtze electric company comprehensive budget preparation
	Big Data Financial Analysis	Sublimate the values of professional ethics	Dialectical analysis and criticism of fraud	Integrity and justice, not fake	case teaching typical cases: Luckin coffee fraud, Huawei company financial statements
Comprehensive courses	Management accounting	Take Responsibility, Make the society prosperous and strong	With an international perspective, creating value	Create value and serve the society	case teaching typical cases: Rand, Tencent and Pinduoduo companies and other cases

## 6. Reform of Ideological and Political Education and Evaluation Method of Core Course of Big Data and Financial Management Major

In the aspect of teaching method and reform, we should focus on combining the content of each course with the content of ideological and political design, and improving teaching method in the face of students. During the teaching process, we can try to use methods of question chains, comparative case law, project-based teaching, and heuristic teaching and so on. In short, there is no fixed teaching method, as long as it can arouse students' interest in learning, improve the teaching effect of the method, we should go to try, only through practice, and we can determine which kind of students suitable for which teaching methods. In addition, in order to improve the effect of ideological and political education, we also need to play a team to pool wisdom.

During the course construction, the course teaching organization implementation, the course quality appraisal system establishment, we should also pay attention to the value guidance function and enhancement [9]. Therefore, it is suggested that value guidance should be taken as an important monitoring index in the management and quality evaluation of the teaching process in the future; From the source, goal and process, it is emphasized to integrate the course ideology and politics into all course teaching, and to put it into practice in course construction, teaching operation and management In the course syllabus, teaching design and other important teaching documents in the examination and approval of knowledge transfer, capacity and value lead promotion in the degree of realization; In course evaluation standard (including student evaluation, supervision evaluation, peer-to-peer Class) ,we should set up the value-oriented observation point. At the same time, we should reform the way of evaluation of Students' course study, and bring the teaching goal of value leading, knowledge imparting and ability cultivating into the evaluation of Students' course study [10]. In this paper, it is also suggested that schools should set up value-leading or ideological and political education function indicators in the project, evaluation and acceptance of top-quality model courses.

## 7. Conclusion

As an organic whole, the ideological and political construction of core courses of Big Data and financial management serves the realization of the training goal of professional talents, which also fundamentally determines teaching objectives of ideological and political of core courses of the major. On the basis of discussing the internal requirements of the ideological and political construction of the curriculum and combining with the relevant teaching contents of the major core courses, this paper preliminarily determines teaching objectives of the ideological and political construction of each curriculum, this paper probes into the main ideological and political elements involved in the teaching of the specialized courses, carries out the teaching design of the frame, and imagines that these ideological and political elements can be moistened into the specialized teaching contents effectively and silently, it is suggested that appropriate teaching methods should be adopted so that students are willing to accept the ideological and political education and realize the goal of ideological and political education. This paper studies the ideological and political construction of the core curriculum group of Big Data and financial management major, with a view to providing some suggestions for professional training objectives and ideological and political construction of specialized course.

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### Data Availability

The datasets used during the current study are available from the corresponding author on reasonable request.

### Conflict of Interest

The author states that this article has no conflict of interest.

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