

The Innovative Application of PAD Class in Ideological and Political Education of Graduate Course “Military Accounting”

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Abstract:

In this paper, by analyzing the main problems existing in the implementation of the ideological and political education of the graduate course of *Military Accounting*, the specific practice of the PAD class mode is expounded, which, through the unique operational implementation process, can better improve the efficiency of classroom teaching, implement the ideological and political elements of the course, and provide a new path to fully improve the ideological and political teaching effect of graduate courses and the quality of military personnel training in the new era.

Keywords: *PAD teaching mode, Ideological and political theories teaching in all specialized courses, Military Accounting.*

I. INTRODUCTION

The concept of “ideological and political theories teaching in all courses”, as a major innovation of the ideological and political work concept in colleges and universities in the new period, is a further deepening and expansion of the concept of “educating people from all staff”, which is to solve the practical problem of moral cultivation in classroom teaching. The realization of curriculum ideological and political theory is a comprehensive reform and innovation that is implemented by teachers on students via classes. Therefore, the change of teaching concept, the selection of teaching contents and the reform of teaching methods are the basic elements of the realization of curriculum ideological and political theory.

The ideological and political education of undergraduate majors in military academies should play the role of the main channel of educating people according to the characteristics of majors, with the emphasis on classroom teaching. *Military Accounting*, as an important course for the major of equipment

economics and management, upholds the educational concept of “students orientation”, adheres to the fundamental orientation of cultivating people by virtue and for fighting, takes the cultivation of ability and quality as the main goal based on the general educational requirements of financial accounting and the strong professional characteristics of application, stimulates students’ interest and enthusiasm in learning the course content, and initiates students’ critical thinking and innovative thinking. In this course, students can master the basic theory of military accounting, be familiar with the types of military economic business, master the accounting methods of various economic businesses, lay a solid foundation of accounting theory necessary for equipment economic management in the future, have the ability and quality to carry out accounting work, and have good professional ethics and financial literacy.

At present, the course of *Military Accounting* mainly adopts the mode of case simulation teaching, which however can hardly achieve better knowledge transfer, comprehensive improvement of professional ethics and personal accomplishment due to the limited class hours, unclear reform measures and other reasons, or meet the fundamental requirements of ideological and political education. Therefore, it is urgent to reform the classroom teaching mode based on the needs of military posts.

II. PRACTICAL DILEMMA FOR THE IDEOLOGICAL AND POLITICAL THEORIES TEACHING IN ALL COURSES OF THE POSTGRADUATE COURSE OF “MILITARY ACCOUNTING”

The ideological and political theories teaching in all courses should run through the whole process of teaching, but there are still the some dilemmas and misunderstandings in the implementation of teaching judging from the current implementation as follows:

First, the ideological and political theories teaching in all specialized courses is regarded as specialized courses+ ideological and political courses, without digging the ideological and political elements of specialized courses themselves, because this one-sided idea of "ideological and political elements" is equivalent to the "mouthpiece" of national policies [1], did not carefully examine the ideological and political elements of the course and the correspondence between subject teaching, will lead to the misunderstanding of formalization of ideological and political construction of specialized curriculum [2].

Second, the entry point of ideological and political elements is not reasonable enough to achieve the effect of “moistening things quietly”. In the implementation of ideological and political theories teaching in all specialized courses, the ideological and political elements are split and then mechanically applied to professional knowledge points, which fails to realize the fact that the ideological and political theories teaching in all courses and professional education are a process of implicit combination and

complementary with different laws. Instead of "breaking" the ideological and political theories teaching in all courses and then "adding" the specialized education, it is necessary to promote the transformation of the ideological and political theories teaching in all course method from indoctrination to invisible infiltration [3].

Third, students' learning situation can't be grasped dynamically in the teaching process, and it is difficult to achieve effective ideological and political teaching goals. To achieve the teaching objectives of ideological and political theories teaching in all courses and improve the efficiency of classroom teaching, students are required to take the initiative to participate in learning, and feedback the learning situation through expression, operation and cooperation, so as to facilitate teachers to master the cultivation and shaping of students' cognition, ability, emotional equivalence and values. Therefore, it is necessary to dynamically master students' learning situation in the whole process of curriculum implementation.

III. RE-APPLICATION OF THE PAD CLASS TEACHING MODEL FROM THE PERSPECTIVE OF IDEOLOGICAL AND POLITICAL EDUCATION

"The PAD class is a teaching model based on psychological principles, with the basic operation of dividing teaching into three processes: Presentation, Assimilation and Discussion. The core of "PAD" is to stimulate students' learning drive by integrating the advantages of lecture-based classroom and discussion-based classroom, which not only indicating the unity of opposites between students and teachers but also balancing the weight of teaching and learning. The PAD teaching mode is an interactive learning process with the core process of "presentation- assimilation-discussion-dialogue" to highlight classroom teaching.

3.1 Re-Construction of Presentation, Focusing on Building a Framework Level

"Blank space" is required for" presentation" in PAD classes, i.e., teachers only explain the difficulties and knowledge context, presenting a systematic knowledge structure. In the re-construction of presentation link, the teachers guide the students to understand the idea of building the overall logical framework and chapter system of the teaching materials at different levels, and break the arrangement structure of the teaching materials and chapters according to the course content in the implementation, so as to re-integrate and reorganize the knowledge points and make the logic modular and the idea clearer. As the ideological and political theories teaching in all specialized courses embodies the word "major" first, teachers are required to thoroughly analyze the ideological and political elements contained therein on the basis of accurately grasping the depth and breadth of the teaching content, in order to excavate the ideological and political elements around professional knowledge points.

3.2 Reconstruction of the Internalization Process, Adding a Pre-Class Review Applet

Assimilation is the symbolic link of the PAD class. Students complete the process of self-construction and self-generation by completing the original “learning gain presentation- learning reflection and learning puzzle solution”. In the process of assimilation, the teacher asks the students to sort out their ideas by combining the “learning gain presentation- learning reflection and learning puzzle solution” and mind map, and draw students to the stage by drawing lots before each class to report their own organized contents. In practice, the students will feel very interesting and prepare actively, and they will also find that they will encounter both problems common to most students and special problems with their own personalities in the process of sharing their own ideas⁵. When the assimilation of independent learning is over, students can ask their classmates or teachers for advice on the problems they encounter, so that the problems can be solved in a targeted way. At the same time, it can truly reflect the students’ concerns, ways of thinking and angles of dealing with problems, so that teachers can accurately grasp the students’ subject thinking and ideological characteristics [6]. It provides a very good growing point for the engagement of ideological and political theories teaching in all courses.

3.3 Reconstruction of the Discussion Link, and the Establishment of Discussion Classification System

The assignments of “learning gain presentation- learning reflection and learning puzzle solution” make the discussions in PAD classes concrete because it is more efficient and interesting to discuss when the students are prepared. In the process of restructuring discussion, teachers ensure that every student participates in the discussion by randomly grouping and assessing the division of labor. In the process of discussion among students, teachers listen and answer questions at any time to ensure the quality of group discussion, solve simple problems in class, and conduct in-depth discussions on complex problems after class, which will not only further grasp the learning situation, but also lay a good foundation for the next dialogue.

3.4 Reconstruction of Dialogue Links to Facilitate Teachers’ Multiple Guidance in Theory and Practice

After the student-centered discussion, the teacher-student dialogue is particularly important. To reconstruct the dialogue, first, the teachers randomly select several groups and share the contents of the group discussion with the class, including the results of the group discussion and the unresolved issues. If other groups under the stage answer the questions correctly, they can get extra points, so as to urge the whole class to listen carefully and share. In the end, the teachers will give correct answers and guidance,

and add common questions that have not been shared to deepen the theme of the course. Secondly, the teachers lead the students to summarize and refine the achievements in the process of discussion between teachers and students, and further consolidate the assimilation and sublimation of knowledge. Teacher-student dialogue is an effective way to give full play to the leading role of teachers and ensure the transmission efficiency of knowledge system and also a key link to achieve the teaching purpose, achieve the goal of cultivating people by virtue, and complete the task of personnel training.

IV. THE PRACTICE OF RECONSTRUCTING THE PAD CLASS TEACHING MODE IN THE COURSE OF “MILITARY ACCOUNTING”

In this paper, the seventh chapter is taken as an example to illustrate the exploration and practice of PAD class in the course of *Military Accounting*.

4.1 Highlighting the Important and Difficult Points and the Integral Framework in the Presentation

The key and difficult points in teaching are the soul and main line that runs through a lesson, because clarifying the content of the key and difficult points can help students form a clear structure of the knowledge system, which is easy to understand and transfer. China's military asset accounting system has experienced great changes and development, from being forced to be active, from the motivation of foreign aid to the internal demand, which is the evidence that the motherland is becoming more and more powerful, and the main theme for the trainees to grasp from the framework. The important and difficult content of this chapter is the right management and transformation management of military assets. The former should be summarized from three aspects: right ownership, content and limitation, while the latter should be analyzed from the meaning and way of transformation. Therefore, students are required to accurately understand the knowledge points of military assets and the relationship between subject and object of military assets management in class.

4.2 Highlighting the Problem Orientation in the Independent Learning and Discussion Links

Problem orientation is a powerful starting point for the implementation of ideological and political theories teaching in all courses, which can effectively improve the effect, efficiency and student participation of classroom teaching. According to the assignments of “learning gain presentation-learning reflection and learning puzzle solution” after class and the mind map summarized by the students themselves, the questions about the differences between the elements of military assets and the elements of military assets management, the characteristics of military intangible assets, and the transformation between military and civilian intangible assets are frequently asked, such as, why does the ownership affect the value, how to determine the ownership of intellectual property rights with local

research and development, and how to determine the revenue after application, which reflects that the students fail to have a clear understanding of such issues as the ownership boundary of intellectual property rights. However, through group discussion, the key issues such as the subject and object of military assets and military assets management, and several ways of transformation are sorted out, which not only greatly promotes the students' learning enthusiasm, but also provides reference ideas for the establishment of military assets management structure in the future. But on the whole, the students do not have a clear idea about the management of the military assets.

4.3 Highlighting the Leading Role of Teachers in the Dialogue

Educators are educated first, and teachers are the direct practitioners of ideological and political theories teaching in all specialized courses. In the dialogue between teachers and students, teachers should guide students to think: what is the main goal of military asset management? One is to encourage innovation; the other is to promote the dissemination and application of technology. As for the army, the ultimate goal is to improve the combat effectiveness of equipment. Therefore, the management of intangible assets is from “value” to “substance”, which is the main line to learn military assets well. From the point of view of management, the first is to define the rights, because confirming the ownership of the property rights is the key to motivate the power, so we must abide by the relevant laws and regulations on military assets to protect our own interests and those of the military. Secondly, the transformation should be smooth. As far as the current situation of the army is concerned, it is not possible to solve the problem of difficult transformation from the perspective of ownership to revenue. However, it is a feasible way to confirm the value of intangible assets in the army assets from the perspective of compensation and incentives. At the same time, the latest documents issued by the state and the army should be displayed so that the students can know clearly that the purpose of these policies is to guide and encourage the use of the army's intangible assets in the field of weapons and equipment construction, to stimulate the enthusiasm and creativity of scientific researchers, to enhance the strength of weapons and equipment construction, and to show the policy direction and strength of the state and the army in the management of army assets and army intangible assets.

V. CONCLUSION

True understanding and inner acceptance are the most fundamental requirements for ideological and political theories teaching in all specialized courses, and the fundamental way to solve the problem is to cultivate and improve students' autonomous learning ability and form learning drive. The PAD class constructs a teacher-student community through the four core processes of “presentation assimilation-discussion-dialogue” so that learning can truly take place, thus maximizing the value of classroom teaching, which also reflects the teaching thinking of “to study on teaching”. Through timely

and in-depth mastering of learning conditions, the teaching goal of “student-orientation”, the effect of “teaching students in accordance with their aptitude”, and the transfer of knowledge to ability can all be completed. The contents and professional knowledge points of ideological and political theories teaching in all courses are effectively integrated through setting of a unique assimilation link and starting from the assignments of “learning gain presentation- learning reflection and learning puzzle solution”, so that students can independently discover, absorb and understand the ideological and political content, and realize true understanding and inner acceptance of the ideological and political education. By digging out the values conveyed by professional knowledge, combining learning with thinking, and unifying moral knowledge and practice, it truly reflects the students’ concerns, thinking patterns and personalities, facilitates teachers to accurately grasp the students’ thinking and ideological characteristics, and provides a growing point for the integration of ideological and political theories in the curriculum.

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