

# Research on the Promotion Strategies of Red Culture on the Professional Qualities of Secondary Vocational Accounting Talents from the Perspective of Ideological and Political Education

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**Abstract:** Against the backdrop of the deepening reform of vocational education and the comprehensive advancement of ideological and political education, secondary vocational accounting education needs to address the problem of “valuing skills over literacy”. The spirits such as patriotism embodied in red culture are highly consistent with the professional qualities of accounting talents, such as integrity and a sense of responsibility. Adopting various research methods, this paper analyzes the value and practical dilemmas of integrating red culture, constructs a four-dimensional strategy system, and designs implementation paths and evaluation mechanisms. It aims to enrich ideological and political education resources for secondary vocational accounting, enhance the effectiveness of professional quality cultivation, foster compound accounting talents, and serve the needs of national development.

**Keywords:** Ideological and Political Education; Red Culture; Secondary Vocational Accounting; Professional Qualities; Promotion Strategies

**Online publication:** November 26, 2025

## 1. Research background, significance, methods and ideas

### 1.1. Research background

With the rapid development of vocational education, secondary vocational accounting education, as an important part of vocational education, undertakes the crucial task of cultivating accounting talents with professional qualities and professional skills to meet the current market demand for accounting talents. Red culture, with profound spiritual connotations such as patriotism, collectivism, and revolutionary heroism, is conducive to cultivating the patriotic spirit, dedication, and integrity of secondary vocational accounting students, improving their professional qualities and comprehensive capabilities, enabling them to possess good professional qualities, better gain the recognition and trust of enterprises, and provide strong talent support for economic and social development.

### 1.2. Research significance

#### 1.2.1. Deepen the integrated development of ideological and political education and professional qualities.

The research of this project integrates various factors such as patriotism, collectivism, and revolutionary spirit contained

in red culture into the cultivation of professional qualities of secondary vocational accounting talents, which is conducive to cultivating the professional ethics and professional spirit of secondary vocational accounting talents, enabling them to maintain noble professional ethics, and promoting the integrated and innovative development of ideological and political education and professional qualities.

### **1.2.2. Enrich relevant resources of ideological and political education.**

As a valuable educational resource, red culture contains rich historical connotations and cultural elements. Therefore, introducing it into the professional quality cultivation of secondary vocational accounting talents continuously optimizes and enriches the content and form of ideological and political education, providing an important basis and teaching resources for secondary vocational accounting teaching.

### **1.2.3. Promote the innovative development of secondary vocational accounting education.**

Promote the innovative development of secondary vocational accounting education from the perspective of ideological and political education, take red culture as an important support, continuously optimize and innovate teaching methods, improve teaching effect and quality, and then cultivate more high-quality accounting talents with innovative spirit and practical ability.

## **1.3. Research methods and ideas**

### **1.3.1. Research methods**

First, use the literature research method to sort out relevant theoretical achievements in red culture, ideological and political education, and professional quality cultivation, laying a solid research foundation; then use the questionnaire survey method and interview method to understand the cognitive level of red culture among teachers and students of secondary vocational accounting majors, the current situation of professional quality cultivation, and the encountered demand pain points; then use the case analysis method to summarize the practical experience and deficiencies of integrating red culture into professional teaching; finally use the action research method to construct promotion strategies and continuously verify and optimize them in teaching practice.

### **1.3.2. Research ideas**

Carry out in accordance with the logic of “discovering problems—analyzing value—constructing strategies—practical verification”. First, sort out the domestic and foreign research status and policy background to find the research gaps; then analyze the inherent compatibility between red culture and accounting professional qualities to illustrate the value of integration; then construct a four-dimensional promotion strategy system targeting the actual problems encountered; finally design an implementation plan and evaluation mechanism, verify the effectiveness of the strategy through teaching practice, and continuously optimize and improve it.

## **2. Literature review and definition of core concepts**

### **2.1. Literature review**

In recent years, with the deepening of China’s education reform, the concept of ideological and political education has been widely promoted and practiced. It emphasizes that in the process of imparting knowledge, attention should be paid to cultivating students’ ideological and moral qualities and social responsibilities, making them socialist builders and successors with all-round development of morality, intelligence, physical fitness, aesthetics, and labor. At the same time, the state has issued a series of educational policies, emphasizing strengthening ideological and political education in the process of education and teaching, promoting red culture to enter campuses and classrooms, making red culture infiltrate people’s hearts, aiming to practice the fundamental task of “fostering morality and cultivating people”, combining red

culture with secondary vocational accounting professional education to cultivate students' patriotic spirit, ideals and beliefs, and professional ethics. However, there is a lack of relevant domestic and foreign research materials on this project, and scholars still need to continuously strengthen research in this regard.

According to CNKI data analysis, there are 0 references retrieved with the keywords "ideological and political education, red culture, secondary vocational accounting", while a total of 3195 documents are retrieved with the keywords "red culture, secondary vocational accounting". The number of studies has shown a downward trend in recent years. The small number of studies highlights the necessity of in-depth research, which urgently requires more scholars to explore and study in depth. At the same time, by integrating and analyzing relevant domestic and foreign literature, the following domestic and foreign research status is summarized:

### **2.1.1. Domestic research status: domestic research on this project started early and has rich research resources**

It emphasizes exploring the relevant research on the promotion strategies of red culture on the professional qualities of secondary vocational accounting talents from the perspective of ideological and political education from both theoretical and practical levels, and proposes countermeasures for prominent problems. For example, Chen Xueting (2023) mainly puts forward targeted and effective optimization strategies for the prominent problems existing in the teaching of secondary vocational accounting majors, including educational content and educational connotation, to cultivate the professional ethics of secondary vocational accounting students and deepen their comprehensive qualities <sup>[1]</sup>; Yang Zhaoyun (2023) gives full play to the educational function of "curriculum ideological and political education" by integrating it into the courses of secondary vocational accounting majors, and truly cultivates high-quality skilled accounting talents with ability, literacy and morality <sup>[2]</sup>; Peng Lingman (2023) promotes the development of professional knowledge imparting and ideological and political education from the economic, legal, moral and other aspects faced by enterprises, so as to innovate assessment methods and improve teachers' teaching level <sup>[3]</sup>; Gong Jianmei (2023) mainly discusses the cultivation of skilled talents in secondary vocational accounting majors from the perspective of the "Internet +" era, focusing on cultivating students' comprehensive qualities and practical abilities, and promoting the cultivation of skilled talents in secondary vocational accounting majors <sup>[4]</sup>; Wang Ziran (2023) takes the course "Basic Accounting" as an example to explore the relevant strategies for the construction of curriculum ideological and political education in secondary vocational accounting affairs majors, including improving professional teaching documents, improving the curriculum ideological and political education system, and improving campus cultural construction and school management systems, so as to promote the improvement of teachers' professional abilities <sup>[5]</sup>.

### **2.1.2. Foreign research status**

Foreign research on this project started late and lacks relevant research materials, but foreign scholars pay more attention to the discussion on the training mode strategies of accounting talents and propose corresponding optimization strategies. For example, Boharu Mircea Mihaela Raluca (2022) and others mainly promote talent innovation from the perspective of the evolution of accounting professionals and the development of professional revolution, and promote the professional ability development and cultivation of professional accountants <sup>[6]</sup>; Ibrahim Alshbili (2020) and others systematically evaluate vocational skills in the teaching of accounting education courses, promote the cultivation of professional and innovative talents, and promote the all-round development of students <sup>[7]</sup>.

In general, domestic scholars focus on exploring the educational value of red culture and exploring diversified strategies and methods for improving professional qualities, while foreign scholars pay attention to the integration of professional qualities and ideological and political education and focus on the innovative cultivation of talents. Therefore, the relevant specific strategies, methods and theories proposed by domestic and foreign scholars on this project provide important theoretical basis and empirical data for the development of this project, promoting the orderly development of

this project.

## **2.2. Definition of core concepts**

### **2.2.1. Ideological and political education**

The core is to cultivate students' correct world outlook, outlook on life, and values, integrate ideological and moral education into the entire process of education and teaching, complete the fundamental task of "fostering morality and cultivating people", and cultivate socialist builders and successors with social responsibility and historical mission.

### **2.2.2. Red Culture**

It is a spiritual wealth and material carrier with Chinese characteristics formed by the Communist Party of China, advanced elements, and the people during the revolutionary, construction, and reform periods, including revolutionary spirit, historical relics, red stories, etc. Its core connotations include patriotism, collectivism, dedication, integrity, and compliance.

### **2.2.3. Professional qualities of secondary vocational accounting talents**

Refer to the comprehensive qualities that students of secondary vocational accounting majors should possess to meet the needs of accounting positions, including three aspects: professional ethics (such as integrity and uprightness, integrity and self-discipline), professional ability (such as professional skills, practical innovation), and professional spirit (such as dedication, responsibility)<sup>[8]</sup>.

## **3. Practical dilemmas of integrating red culture into the cultivation of professional qualities of secondary vocational accounting talents**

### **3.1. Cognitive bias in integration and insufficient attention**

Some secondary vocational colleges do not realize the educational value of red culture, believing that red culture is only "the exclusive content of ideological and political courses", and fail to see the value of its integration with accounting professional teaching; most teachers also lack the awareness of combining red culture with professional teaching, focusing only on skill imparting and neglecting quality cultivation during teaching, resulting in the integration of red culture being a mere formality.

### **3.2. Single integration path and weak effectiveness**

Current integration practices are mostly thematic lectures and class meetings, with a single form, and lack in-depth integration with accounting professional courses and practical teaching; moreover, the selection of red culture content lacks pertinence, failing to accurately explore appropriate spiritual elements in combination with the needs of accounting positions, resulting in students' low interest in participation and naturally poor educational effect.

### **3.3. Insufficient teacher ability and limited supporting role**

Most secondary vocational accounting teachers have not received systematic red culture training, have an in-depth understanding of the connotation of red culture, and it is difficult to accurately find the integration point between red culture and accounting profession; moreover, teachers' ability to transform red culture into teaching content is not sufficient, and they cannot naturally integrate red elements into the teaching process, which also affects the quality of integration<sup>[9]</sup>.

### **3.4. Lack of collaborative mechanism and insufficient educational synergy**

The mechanism of school-enterprise collaborative education is not perfect. Enterprises have not deeply participated in the

process of integrating red culture, and there is a lack of practical training projects with red culture characteristics; the red culture atmosphere on campus is not strong, and there are no regular red culture activities, failing to form an “all-staff, whole-process, all-round” educational pattern.

### **3.5. Lack of evaluation system and difficulty in measuring effect**

At present, there is no scientific evaluation mechanism for integration effect. Most evaluation indicators only focus on students’ mastery of theoretical knowledge, ignoring the quantitative evaluation of the improvement of professional qualities; the evaluation method is also single, failing to combine various data such as questionnaires, practical performance, and enterprise feedback, making it difficult to accurately measure the educational effect of red culture.

## **4. Four-dimensional strategies of red culture to promote the professional qualities of secondary vocational accounting talents from the perspective of ideological and political education**

### **4.1. Curriculum integration dimension: construct a three-dimensional curriculum system of “red + professional”**

#### **4.1.1. Red infiltration in professional courses**

Integrate red elements into core courses such as “Basic Accounting”, “Corporate Financial Accounting”, and “Tax Foundation”, and explore red accounting historical cases. For example, in the chapter “Accounting Professional Ethics”, introduce the deeds of accounting personnel in the revolutionary base areas who were “honest and self-disciplined, accurate in accounting”, especially the case of Comrade Dong Biwu making a self-criticism for an unbalanced account of sixty cents in the Hongyan Spirit, to strengthen students’ rigorous awareness<sup>[10]</sup>; in the teaching of “fund management”, talk about the rigorous process of material accounting in the red political power, so that professional knowledge and red spirit can echo each other.

#### **4.1.2. Development of characteristic courses**

Offer characteristic elective courses such as “History of Red Accounting” and “Red Culture and Accounting Professional Ethics”, systematically sort out the accounting practice experience and professional spirit in red culture, and help students deeply understand the internal connection between red culture and accounting profession.

#### **4.1.3. Supplementary online courses**

Use virtual reality technology to build an online red culture education platform, and develop online courses such as “virtual research on red accounting sites” and “explanation of red accounting stories” to make learning more intuitive and interesting<sup>[11]</sup>.

### **4.2. Practical infiltration dimension: create a diversified practical platform of “scenario + experience”**

#### **4.2.1. Red themed practical activities**

Organize students to visit red education bases, such as revolutionary memorial halls and red finance and economics museums, and carry out practical activities of “simulating accounting work in the red period”, allowing students to experience the professional spirit of red accounting in real scenarios<sup>[12]</sup>.

#### **4.2.2. Voluntary service practice**

Guide students to participate in voluntary service activities such as red scenic spot narrators and red culture communication

volunteers, inherit red culture in practice, and cultivate a sense of responsibility.

#### **4.2.3. Integration of professional practice**

Integrate red elements into accounting internships, design projects such as “red political power fund accounting internship” and “revolutionary material statistics internship”, allowing students to practice red spirit in professional practice while improving professional skills and qualities<sup>[13]</sup>.

### **4.3. Teacher empowerment dimension: construct a dual improvement system of “training + incentive”**

#### **4.3.1. Special training empowerment**

Regularly organize accounting teachers to participate in special training on red culture, research activities in red education bases, and invite red culture experts and senior accounting practitioners to give lectures, so as to improve teachers’ understanding of red culture and teaching transformation ability.

#### **4.3.2. Construction of teaching and research teams**

Establish a teaching and research team of “red culture + accounting teaching”, regularly carry out integrated teaching seminars, summarize excellent teaching cases, and improve the overall teaching level of the team.

#### **4.3.3. Improvement of incentive mechanisms**

Establish an assessment and incentive mechanism for teachers’ red culture teaching, incorporate the effect of integrated teaching into teachers’ performance appraisal, commend and reward excellent teaching achievements, and mobilize teachers’ enthusiasm and creativity<sup>[14-15]</sup>.

### **4.4. School-enterprise collaboration dimension: build a collaborative education platform of “co-construction + sharing”**

#### **4.4.1. Co-construction of courses and projects**

Cooperate with enterprises to develop accounting courses and training projects with red culture characteristics, introduce real accounting work scenarios of enterprises, and integrate red spirit into post practice requirements. For example, cooperate with enterprises to design the “integrity accounting post practice” project to strengthen students’ awareness of integrity and self-discipline.

#### **4.4.2. Co-construction of internship bases**

Establish practical internship bases with red culture characteristics relying on enterprises, and arrange students to participate in accounting work related to red culture during their internships in enterprises, such as the accounting of enterprise red culture activity funds and the financial processing of red public welfare projects, realizing the organic combination of “practical education” and “red education”.

#### **4.4.3. Teacher sharing**

Invite senior enterprise accounting personnel (preferably those with in-depth understanding of red culture) to serve as off-campus tutors, carry out practical teaching guidance, and share the professional quality requirements and red spirit practice experience in enterprise accounting work.

## **5. Conclusions and prospects**

### **5.1. Research conclusions**



Red culture has a high inherent compatibility with the cultivation of professional qualities of secondary vocational accounting talents. Integrating red culture can enrich ideological and political education resources and enhance the effect of professional quality cultivation; at present, there are still practical problems such as cognitive bias, single path, insufficient teachers, lack of collaboration, and lack of evaluation in the practice of integrating red culture; constructing a four-dimensional strategy system of “curriculum integration—practical infiltration—teacher empowerment—school-enterprise collaboration”, combined with scientific implementation plans and evaluation mechanisms, can effectively solve these problems, realize the in-depth integration of red culture education and accounting professional quality cultivation, and cultivate compound accounting talents who are proficient in professional skills and have noble moral character.

## 5.2. Research prospects

Future research can further expand the scope of research, carry out comparative studies among multiple colleges and universities to verify the applicability of the strategy; deeply explore the digital path of integrating red culture with accounting profession, and use big data, artificial intelligence and other technologies to improve the integration effect; strengthen international comparative research, learn from foreign experience in professional quality cultivation, and optimize the education model in combination with red culture characteristics; continuously track students' career development trajectory, evaluate the impact of red culture integration on their long-term career development, and promote the continuous optimization and promotion of research results.

## Disclosure statement

The author declares no conflict of interest.

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