



An Investigation into the Reform of Accounting Teaching in Colleges from the Perspective of Curriculum Ideology and Politics

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Abstract. Through analyzing the existing problems in the construction of Ideology in accounting courses, this paper proposes several implementation paths such as revising course syllabus, integrating course content system and constructing evaluation system, which have important reference significance for the reform of ideological and political teaching in accounting courses in colleges and universities.

Keywords: Curriculum ideology and politics · Professional accounting · Curriculum construction · Evaluation system · Implementing approaches

1 Introduction

Curriculum ideology and politics is an important route to improve the quality of college graduates and to implement the fundamental task of moral cultivation of college students. In 2020, the Ministry of Education of China issued the *Guidelines for the Construction of Ideological and Political Education in Higher Education*, pointing out that all courses in colleges should assume their own responsibilities of educating students, so that all other courses and ideological and political courses will be constructed in a synergistic manner, and explicit education and implicit education of ideology and politics should be unified as a whole to form the synergistic effect. In this regard, some present problems need to be solved urgently in the teaching reform of accounting in colleges and universities, like how to give full play to the education function of professional courses of accounting, and how to organically integrate ideological and political elements with professional courses of accounting. Therefore, during the course of accounting teaching, it is necessary to construct the evaluation system, promote the construction of curriculum ideology and politics, and then improve the education quality of accounting in colleges and universities.

2 Problems with the Ideological and Political Construction of Accounting Courses

2.1 Lack of Strong Consciousness of Curriculum Ideology and Politics

In reality, teachers do not have a sound understanding of the importance of integrating moral education into professional accounting courses, which leads to a lack of awareness of educating students in professional teaching. Accounting teachers often think that their main responsibility of teaching is to impart professional accounting knowledge, while ignoring the importance of the moral education of students in professional teaching. Besides, accounting teachers are not so closely connected with ideology and politics while doing scientific research and project research, and colleges are also deficient in the evaluation mechanism of ideological and political education in the curriculum, for which teachers' ideological and political awareness in education is often not so strong [1]. Consequently, ideological and political education remains unclear in the course orientation of accounting, the integration of ideological and political elements into professional courses lacks systematic planning, and the construction of ideological and political education in the curriculum is unsystematic, leading to the failure of forming a complete curriculum ideological and political system [2].

2.2 Under-Utilization of the Implicit Ideological and Political Education

Due to the significant role of traditional teaching mode, the ideological and political theoretical courses are still the main channel of moral education at present in China, and the general accounting courses and professional courses still place more emphasis on knowledge and skills than moral education. The insufficient integration of ideological and political elements makes it difficult to give full play to the role of ideological and political implicit education in the general accounting courses and professional courses. The ideological and political courses and professional courses are then actually separated from each other, for which the explicit education and implicit education of curriculum ideology and politics fail to integrate in an effective fashion [3].

2.3 Simple Teaching Methods and Means

Currently, the teaching mode is still centred around the class teaching, with problems like simple teaching methods and means, insufficient innovation in teaching methods, low proportion of practical teaching and insufficient use of information platform, which fail to fully mobilize students' enthusiasm and initiative in learning. Additionally, ideological and political elements are integrated in a simple way, teaching skills and designs are in deficiency, which can hardly arouse students' thinking and resonance. As a result, the ideological and political education in the curriculum is more a formalistic requirement than the real achievement of the goal of moral education [4].

2.4 Lack of Curriculum Ideological and Political Evaluation System

As an important part of curriculum ideological and political construction, the lack of evaluation and feedback mechanism weakens, to some extent, the importance of curriculum ideological and political construction. First and foremost, at the college level, the lack of evaluation mechanism for teachers in the ideological and political construction of the curriculum reduces the initiative of teachers and does not attract teachers' full attention, which in turn causes teachers' ideological and political construction potential unable to give full play. Moreover, at the teachers' level, the evaluation mechanism of their ideological and political ability in the curriculum is deficient, and the intensity of ideological and political teaching implemented by professional teachers in their teaching is not reflected in the quantitative degree. Additionally, at the level of students, the lack of curriculum ideological and political learning evaluation mechanism leads to their lack of enthusiasm and low participation.

3 Implementing Approaches to Ideological and Political Construction of Professional Accounting

3.1 Improving the Curriculum Syllabus and Advancing the Curriculum Ideological and Political Construction

Efforts should be made in the following two aspects. On the macro level, the top-level design should be elaborately made. College leaders should improve the top-level design and create a pattern of collaborative education. Departments of colleges should well organize and participate in the reform of ideological and political education in the curriculum, taking the reform of ideological and political education as the key task of college teaching in the new era. Hence the ideological and political ideas of the curriculum should be carried out and the foundation for the collaborative education of professional courses and ideological and political courses should be provided. A solid foundation should also be laid for professional accounting for students, they will be consequently guided to establish a correct life outlook, world outlook and values, and a whole-staff, whole-process, all-round education pattern will be created. On the micro level, the accounting professional course syllabus should be carefully designed. Teachers ought to clarify the ideological and political objectives of the accounting courses, and revise the course syllabus and the teaching calendar. The goal of moral education should be included in the teaching goal of accounting major, and the ideological and political consciousness of teachers should be strengthened [5]. The moral education resources contained in the accounting curriculum system should be deeply explored, and the ideological and political case base should be built to enrich the teaching content. Moreover, the proportion of class hours of ideological and political theory teaching and practical teaching should be increased, professional qualities, such as love and dedication, honesty, trustworthiness, and self-discipline, should be integrated into curriculum teaching, and effective teaching methods should be adopted to integrate ideological and political elements into every link of curriculum teaching.

3.2 Integrating the Content System and Systematically Exploring the Ideological and Political Elements of Accounting Courses

The curriculum system of professional accounting is generally divided into two main parts. One is the theoretical courses, including basic accounting, financial accounting, management accounting and auditing courses. The second is practical courses, including accounting simulation training courses, accounting information training courses and other comprehensive practical trainings. In the ideological and political construction of courses, it is necessary to integrate the content system of different courses, to establish the ideological and political course, general courses, professional courses in a trinity of the course ideological and political system, give play to the infiltration role of accounting courses and general courses, combined with the characteristics of colleges and universities, and to form a special professional course ideological and political system [6]. With the principle of salt dissolution in the soup, the ideological and political elements can be systematically explored, and the entry point of ideological and political integration can be implanted into the professional courses of accounting. By improving students' professional quality of accounting, their national pride and cultural confidence will be strengthened in the meantime. In addition, the educational resources in the college histories should be explored, the disciplinary connotation integrated, and students' patriotic feelings, professional quality and craftsman spirit cultivated in the teaching of accounting courses [7].

In this way, explicit education and implicit education can be effectively integrated, and ideological and political courses of the curriculum and ideological and political courses are advanced in a coordinative way.

3.3 Enriching the Teaching Methods and Improving the Ideological and Political Teaching Effectiveness

To improve the effectiveness of ideological and political teaching, the accounting teachers should actively explore the integration of ideological and political elements and accounting courses. First of all, three links of teaching should be implemented, and the curriculum ideology and politics should be integrated into the whole process. The ideological and political elements should be integrated into the whole process of the three links before, during and after class. Before the class, questionnaire survey and conversation can be adopted to familiarize with students' learning interests and purposes. The teaching design should be student-based, and the content that students are interested in should be taken into consideration of students' cognitive level of specialized courses. Case teaching, classroom discussion, flipped classroom and other methods are adopted to encourage them to actively participate in the class activities. After class, students should give feedback about the absorption of teaching content through platforms, timely communicate with teachers, and teachers will constantly improve and innovate teaching methods and means. Secondly, teachers can adopt the mixed online-offline teaching method, make full use of the digital platform, upload courseware, teaching cases, knowledge of financial and economic laws and regulations, and build online case bank and online question bank. By producing MOOCs, micro-videos and other means, through

abundant online and offline teaching resources, the teachers can strengthen the ideological and political penetration of courses, change the cramming teaching mode in the past, and transform students' attitudes from "I am required to learn" to "I want to learn", thus gradually improving the teaching effects [8].

3.4 Constructing the Evaluation System and Promoting Curriculum Ideological and Political Construction

The establishment of a multi-dimensional evaluation system, by taking the curriculum ideological and political assessment into the evaluation system and detailing the evaluation criteria, is conducive to the development of ideological and political construction [9]. There are often two forms of curriculum evaluation, namely, formative assessment and outcome assessment. The formative assessment should assess students' learning before, during and after the class, such as the preview before class, participation in class and assignments after class. Results should include test scores, writing papers, etc. This will encourage students to participate in the whole teaching process. We should discard the past point-only assessment method but strengthen the formative assessment. The teachers can assess the students from the perspective of knowledge, ability and quality. The content of ideological and political evaluation of the curriculum should be multi-dimensional. Comprehensive evaluation should be carried out from the aspects of patriotism, humanistic quality and professional quality. The evaluation forms are diversified. They can be evaluated in a variety of ways, not just at the quantitative assessment level, including through homework, tests, internships, and interviews. Furthermore, the amount of formative assessment should be raised at the same time. Then each project that has been divided up should have an appropriate proportion determined according to the type and characteristics of the course. The professors ought to fully utilize the online platform to improve the methods of results assessment as well [10]. In order to create a closed-loop ideological and political construction in the course and assure the standard of ideological and political teaching of the accounting courses, the assessment results should be used to reflect upon and enhance the ideological and political teaching in the course.

4 Conclusions

The ideological and political curriculum development process is a lengthy, systematic undertaking that calls for the involvement of all stakeholders in order to actively explore new concepts and techniques. Schools should give the ideological and political construction of the curriculum their full attention, actively support reforms in the ideological and political teaching of the curriculum, integrate teaching resources, and increase input and support for the ideological and political construction of the curriculum. Since teachers are the primary force behind ideological and political construction, the success of education is directly correlated with teachers' ideological and political skills. Teachers should therefore enhance their abilities to teach ideologies and politics through training, mentoring by well-known educators, international interchange, and other approaches [11]. The department, Party branch, society, and other parties should work together to

advance the intellectual and political framework of the curriculum and collectively raise educational standards at the same time.

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