

Research on Bilingual Curriculum Construction of Finance and Accounting Major under the Background of Curriculum Ideology and Politics

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Abstract: In recent years, with the continuous development of ideological and political ideas in the curriculum, the optimization and construction of finance and accounting courses, especially bilingual courses, have attracted more and more attention from the education circle. The bilingual course of finance and accounting is international and professional, so it is necessary to pay attention to the correct value guidance in the ideological and political construction of the course, and cultivate compound talents with both virtue and ability. Taking International Trade, a typical bilingual course for finance and accounting majors, as an example, this paper systematically introduces the ideological and political concepts of the course, and uses the BOPPPS framework model to conduct in-depth discussions on the relevant issues of the course construction. The following conclusions are drawn: (1) In terms of the course construction ideas, it is necessary to improve the implementation mechanism of moral education and cultivate talents, and build a bilingual course system of "ideological and political education + major + language"; (2) In terms of teaching reform: bilingual teaching methods should be reformed to improve the quality of bilingual teaching. Through "online + offline" teaching, interactive teaching, case teaching, independent learning, to enhance students' interest in learning bilingual courses and strengthen the construction of evaluation system; (3) In the use of ideological and political resources: we should apply the political and economic theory of contemporary China's Marxism to create high-quality courses in combination with the actual economic and social development of China; (4) In terms of course plan design: It is necessary to start with the BOPPPS teaching link, and reflect the characteristics and highlights of ideological and political construction of finance and accounting courses through the establishment of students' correct values, the establishment of students' good thinking mode, and the growth of their character.

Keywords: Curriculum Ideological and Political Construction; Accounting Major; Bilingual Teaching; International Trade; BOPPPS.

1. Introduction

The world today is undergoing major changes unseen in a century, with the rise of the digital economy and the new industrial revolution, the emergence of new industries and new forms of business, the subversion of existing business models, the reshaping of production, consumption, transportation and delivery systems, the rise of trade protectionism and anti-globalization, and the emergence of a new development pattern in which China's domestic circulation is the main body and the domestic and international dual circulation are mutually reinforcing. Bilingual teaching of finance and accounting in colleges and universities is facing great new challenges and opportunities. The curriculum and teaching reform of colleges and universities should emphasize the center of students, pay attention to the cultivation of ability, and effectively enhance the higher-order, innovative, and challenging nature of the curriculum. It requires target integration innovation, content integration innovation, technology integration innovation and mode integration innovation, among which the goal integration of moral cultivation and professional talent training is the core. Promoting the deep integration of bilingual curriculum and ideological and political education is an urgent need to build a general pattern of curriculum ideological and political education and realize the whole process, all-round and all-staff education. It is also a new

topic for the innovative practice research of college students' quality education.

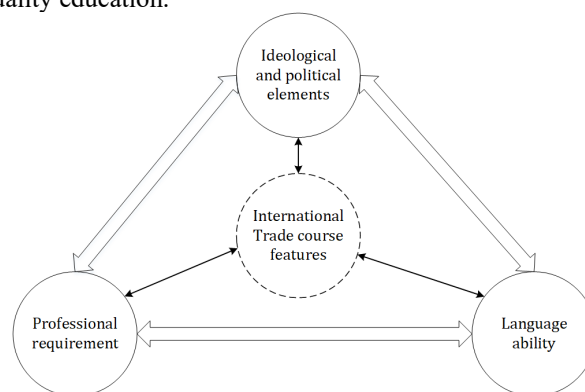


Fig 1. "Trinity" concept of curriculum ideological and political design

"International Trade" is a typical bilingual course for finance and accounting majors, which is internationally based and highly professional. In the early course construction process, there was one-sided emphasis on foreign language ability and professional skills, while downplaying the cultivation of students' correct worldview and view of wealth. The course of "International Trade" has the requirement of strong professionalism and strong language, and the ideological and political design of the course should be based on the characteristics of the course, so as to achieve the

organic unity of "ideological and political elements, professional requirements and language ability" (as shown in Fig. 1). Therefore, at present, it is urgent to strengthen the ideological and political construction of "International Trade" course, pay attention to the correct value guidance, and cultivate compound talents with both virtue and talent.

2. The Academic History and Research Trends of Relevant Research at Home and Abroad

General Secretary Xi stressed at the National Education Work Conference that moral education should be integrated into ideological and moral education, cultural knowledge education, social practice education; General Secretary Xi requested at the symposium of ideological and political theory teachers in the school to explore the ideological and political education resources contained in other courses and teaching methods, so as to realize the all-round education of all staff. Therefore, the integration of various courses and ideological and political education in colleges and universities is an important measure to fully implement the Party's educational policy and thoroughly implement General Secretary Xi's important discussion on education. Bilingual education is an important component of the university curriculum system. Bilingual education usually refers to the teaching of public and professional courses in a second language or foreign language[1]. In the 1980s, with the development of reform and opening up and economic globalization, the trend of internationalization of education and talents accelerated, and the demand for complex talents with both professional and foreign language knowledge increased continuously in China, and bilingual teaching was widely valued in universities and colleges[2] [3]. In August 2001, the Ministry of Education issued Several Opinions on Strengthening Undergraduate Teaching and Improving Teaching Quality in Colleges and Universities, proposing that colleges and universities must actively promote the use of English and other foreign languages in the teaching of common courses and specialized courses. In 2007, according to the Opinions of the Ministry of Education and Finance on the Implementation of the Undergraduate Teaching Quality and Teaching Reform Project in Colleges and Universities, the Ministry of Education set up the bilingual teaching model course construction project, and supported the construction of 500 bilingual teaching model courses from 2007 to 2010. In the past 20 years, China has achieved significant results in the introduction and construction of advanced bilingual teaching materials, the training and cultivation of bilingual teachers, the reform and practice of bilingual teaching methods, and the production of excellent bilingual teaching courseware[4]. The early stage of bilingual teaching in China is mainly for the development and exchange of economy, science and technology culture, and the teaching mode is mainly English-led. In contrast, bilingual teaching in the United States, Singapore and Canada is mainly for political purposes, with teaching modes such as immersion and duplex, etc. The United States has long implemented bilingual teaching in the form of legislation[5]. There are the following problems and deficiencies in bilingual curriculum teaching practice and research in Chinese universities:

(1) The integration of bilingual curriculum teaching and ideological and political education is not enough, and there is a phenomenon of "emphasizing major and language,

undervaluing ideological and political education"; The ideological and political elements in bilingual curriculum are not explored enough, and Chinese programs and cases in bilingual teaching are not abundant. The proportion of "moral education" in bilingual curriculum teaching evaluation system is not prominent.

(2) The teaching methods and assessment forms of bilingual courses are relatively simple, teachers speak, students listen, students are passive, and teacher-student interaction is not enough; The course examination is mainly closed book examination, which is not enough to examine students' learning process, innovation ability and communication ability. Students' interest in learning needs to be improved.

(3) The localization of bilingual course materials and the development of school-based resources are insufficient, mainly original and imported textbooks, and the supplementary development of self-compiled textbooks is lagging behind.

3. Curriculum Construction Method and Discussion

3.1. General Idea

The course construction of "International Trade" is guided by the Party's educational policy and the spirit of General Secretary Xi's series of important speeches, problem-oriented and goal-oriented, and uses empirical teaching, questionnaire survey, teaching assessment, evaluation model construction and other methods to build a curriculum system of "ideological and political + professional + language"; Establish a multi-dimensional and multi-element curriculum ideological and political teaching system for students' learning feelings, learning process, innovation ability, communication ability, etc.

3.2. Specific Scheme

The course construction of "International Trade" will rely on the BOPPPS framework for specific program design. BOPPPS is an educational goal-oriented and student-centered teaching model that consists of six components: Bridge-in, Objective, Pre-assessment, Participatory Learning, Post-assessment and Summary. The course construction ideas are shown in Fig. 2.

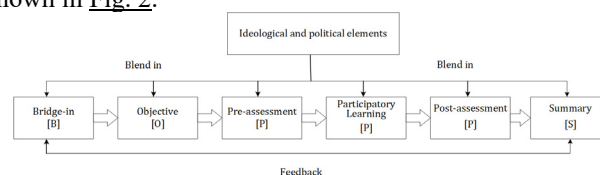


Fig 2. Course construction ideas based on BOPPPS framework

(1) Bridge-in module (B) :

Based on the strong timeliness of "International Trade" course, the introduction of ideological and political elements with the help of hot events and realistic cases, such as: the Song Dynasty "South Sea No. 1" shipwreck salvage incident, found a large number of foreign trade porcelain, it can be seen that China is an early and developed country in international trade.

(2) Object module (O) :

Cultivate students' correct world outlook and values, make students realize the superiority of China's developed international trade economy and socialist economic system,

and then generate national pride and national self-confidence; In addition, when engaging in relevant international trade and economic activities, they must abide by relevant laws and regulations, abide by rules, and operate in good faith.

(3) Pre-assessment module (P) :

Before teaching, through the questionnaire survey of students, communication and conversation, to understand the ideological dynamics of students, professional ability and language ability in advance, according to the basis of students to carry out targeted curriculum design.

(4) Participatory Learning Module (P) :

By providing knowledge points before class, case discussion, group reporting, flipped class and other ways, we provide students with "participatory learning mode", so that students can better grasp knowledge points and effectively identify with ideological and political ideas in immersive

learning.

(5) Post-assessment module (P) :

After class, we can grasp students' learning situation through course work and student evaluation, and optimize course design plan in a targeted way to realize the organic combination of ideological and political elements and professional knowledge.

(6) Summary Module (S) :

Regularly summarize practical teaching experience, measure and evaluate teaching effects from both qualitative and quantitative aspects, refine and improve ideological and political elements, and constantly improve teaching quality.

The design scheme of professional knowledge and ideological and political integration based on BOPPPS framework is shown in [Table 1](#).

Table 1. Professional knowledge and ideological and political integration design

Teaching link	Teaching connotation	Teaching objective
Bridge-in	Based on the characteristics of the strong timeliness of the course, with the help of hot events and real cases, targeted questions are put forward to integrate ideological and political elements. In the initial stage of the course teaching, it is easy to give students correct value guidance in the "moisten things silently", and think about problems and explore and discover around "positive energy".	A. Value objectives: Form positive worldview and values, such as: patriotic consciousness; hard work and struggle; focus on quality; professional ethics; comply with regulations; integrity management B. Knowledge objectives: Master a range of international trade expertise, such as: causes of international trade; comparative advantage theory; international trade procedures (inquiry, offer, return, acceptance); international trade insurance (FPA, WPA, All Risks); FOB, CIF prices; quality latitude and quality tolerance C. Capability objectives: Ability to analyze international trade theory and practice, such as: theoretical analysis framework (What/Why/How); case analysis paradigm (Identification-measure-evaluation-optimization)
Objective	On the basis of the "Bridge-in" link, around the "objective" construction, to cultivate students' correct world outlook and values, so that students realize the superiority of China's developed international trade economy and socialist economic system, and then generate national pride and national self-confidence; In addition, when engaging in relevant international trade and economic activities, they must abide by relevant laws and regulations and abide by rules.	
Pre-assessment	Before teaching, through the questionnaire survey of students, communication and conversation, we can understand the ideological dynamics, professional ability and language ability of students in advance, and design the course plan according to the basis of students[6]. In addition, through the pre-assessment, the ideological value of students is evaluated, the key and difficult points of realizing the triple goal of "value-knowledge-ability" are analyzed, and the training programs and teaching methods are dynamically adjusted and updated accordingly.	
Participatory Learning	"Participatory learning" is the core link of "International Trade" ideological and political curriculum construction, but also the characteristic of the link. By providing knowledge points before class, case discussion, group reporting, flipped class and other means[7], we provide students with a "participatory learning mode", so that students can better grasp knowledge points and engage in speculative communication around the ideological and political elements contained in professional knowledge and knowledge points in the "immersive" learning, especially in the process of continuous discussion and reporting by students. Gradually unify the understanding from scattered viewpoints, and eventually develop the learning mode of "accept-identification-comprehension-dissemination", and attach importance to the positive views and values condensed in the professional knowledge of international trade.	
Post-assessment	After class, we can grasp students' learning situation in time through course assignments and student evaluations, and optimize course design based on the "teacher-student interaction" approach to realize the organic combination of ideological and political elements and professional knowledge. And to carry on the effective evaluation of the teaching effect, from the "teacher-student-course" trinity multi-angle to deepen the curriculum ideological and political construction.	
Summary	Through various teaching links in the early stage, students think, discuss and express their views, establish correct learning goals, based on participatory and immersive learning mode, so that students can gradually form a consensus of positive energy in the exchange and collision of views, and constantly sum up and consolidate and deepen the precipitation. In the "bones", in the subtle planting of ideological and political views, and then cultivate the real moral and talent of the new era talents.	

4. Conclusion

This paper focuses on the construction of bilingual courses for finance and accounting majors under the background of curriculum ideology and politics. Taking "International Trade" course as an example, the course system construction is carried out based on the BOPPPS framework, and the

following key concerns are obtained:

(1) In terms of ideological and political construction ideas of bilingual courses for finance and accounting majors, it is necessary to improve the implementation mechanism of moral education and cultivate people, and build a bilingual curriculum system of "ideological and political education + professional + language". Comprehensively implement the

important discussion of General Secretary Xi on education, establish the education mechanism based on moral cultivation and the carrier of curriculum ideology and politics, integrate ideological and political elements into the bilingual curriculum, achieve the unity of ideological and political explicit education and implicit education, build the overall pattern of curriculum ideology and politics education, and realize the whole process, all-round and all-staff education[8].

(2) Teaching reform of the ideological and political construction of bilingual courses for finance and accounting majors: bilingual teaching methods should be reformed to improve the quality of bilingual teaching. Through "online + offline" teaching, interactive teaching, case teaching, independent learning, enhance students' interest in learning bilingual courses; Through course assessment, questionnaire survey, student assessment, expert interview and other channels, timely feedback teaching effect; Students' learning feelings and sense of social responsibility should be incorporated into the teaching evaluation system, and a multi-dimensional and multi-factor comprehensive evaluation system should be established for students' learning feelings, learning process, innovation ability and communication ability.

(3) In terms of the utilization of ideological and political construction resources of bilingual courses of finance and accounting major, we should promote the full development and utilization of teaching resources and promote the construction of first-class courses of finance and accounting[9]. By applying the theory of Marxist political economy in contemporary China and combining with the actual economic and social development of China, the achievements of China's social and economic development, especially the achievements and contributions of "One Belt and One Road", as well as the cases of Shanghai Free Trade Zone and Hainan Free Trade Zone, etc. into the bilingual teaching of finance and accounting major represented by "International Trade" course, compile teaching handouts, case libraries and textbooks with regional characteristics, and strive to build relevant courses into high-quality courses ("golden courses") and promote their application[10].

(4) Plan design for the ideological and political construction of bilingual courses for finance and accounting majors: It is necessary to start with the BOPPPS teaching link, and reflect the characteristics and highlights of the ideological and political construction of courses for finance and accounting majors through the reform of teaching methods (teacher-student interaction, participatory learning), the establishment of students' correct values, the establishment of

students' good thinking mode, and the growth of their character in the pre-test, post-test and summary.

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