Integration of Theory and Practice of Civic and Political Elements in Accounting Education

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Abstract: The rapid economic growth of the twenty-first century has brought more new challenges and requirements for accountants, who rely on the social environment and national systems that are constantly changing. However, modern accounting talents not only need to constantly make changes according to the domestic economic environment, but also must constantly learn international accounting standards and broaden their international perspective. This paper mainly focuses on the training objectives and curriculum of Chinese accounting talents, and fully integrates the elements of Civic and Political Education in accounting education. First of all, the theoretical connotation of Civic Education is explored to clarify its goal and significance in accounting education. By analyzing the advanced experience of international accounting education, it provides theoretical support and international perspective for the design of Civic and Political elements in accounting education. Secondly, it explores how to integrate the Civic and Political elements into the teaching content, teaching methods and teaching evaluation in the practice of accounting education. This includes how to combine Civic and political education with the teaching of accounting professional knowledge through case teaching and discussion-based learning, and how to establish a teaching evaluation system that evaluates students' mastery of professional knowledge as well as their Civic and political qualities. Finally, it summarizes the effectiveness of the practice of Civic and Political elements in accounting education, analyzes the existing problems, and puts forward suggestions for the future reform of accounting education. At the same time, it looks forward to the future development trend of the integration of the Civic and Political elements with accounting education to provide reference for the continuous improvement of accounting education.

Keywords: Curriculum Civics; Accounting Education; Accounting Internationalization.

1. Introduction

The free flow of global goods, services and resources promotes the integration of the world economy. Accounting, as a bridge for the settlement of economic activities among countries [1], is becoming more and more important in the process of economic globalization. The deepening process of economic globalization and the gradual improvement of the global capital market inevitably require accounting to embark on the process of internationalization. Accounting is not only Chinese accounting but also international accounting[2], which includes not only the internationalization and standardization of the norms that have always been set by accountants[3], the supervision of the accounting process by accountants, the accounting regulations, and the systems that accountants follow in disclosing information, but also the internationalization of accounting education[4]. In the context of globalization, accounting education not only needs to impart professional knowledge, but also needs to cultivate students' international outlook and social responsibility[5]. The internationalization background puts higher requirements on accounting talents, which drives the development and reform of accounting education. The integration of Civic and Political Education is the key to improve the comprehensive quality of accounting students. Therefore, the research on the integration of the theory and practice of the Civic and Political elements of accounting education in the context of internationalization of accounting has certain practical significance[6]. The purpose of this paper is to explore how to effectively integrate the Civic and Political elements in accounting education, with a view to enhancing the international competitiveness of students.

2. Background of the Use of Civics Elements in Accounting Education

2.1. Theoretical Basis of Curriculum Civics

The Guideline for the Construction of Higher School Courses on Political Thinking was due to be issued by China's Ministry of Education in 2020[7], and it was clearly stated that the entire outline was formulated in order to implement the Several Opinions on Deepening the Reform and Innovation of Ideological and Political Theory Courses in Schools in the New Era of the General Office of the Central Committee of the Communist Party of China and the General Office of the State Council, and that the political and ideological education was always carried out during the process of talent cultivation, and that it was necessary to put the comprehensive advancement of the 'Curriculum ideology and politics' construction in the first place[8], and strive to build a good quality school, to maximize the nurturing role of each course, and improve the quality of talent cultivation in colleges and universities. "Curriculum Civics and Politics" is to carry out ideological and political education in the teaching of various specialized courses, so that "all courses take on the responsibility of educating people, guarding a section of the canal and planting a good field of responsibility, so that all kinds of courses and the Civics course in the same direction"[9]. Therefore, it is of great significance to strengthen the construction of "ideology and politics in the curriculum" in order to cultivate high-quality talents, construct a new pattern of education in which the whole curriculum works together to educate people, and realize the dream of a strong education nation[10].

216
The purpose of the accounting curriculum in schools is not to train students to become professionals with a large amount of accounting knowledge upon graduation, but firstly to train them to have a good moral character, and secondly to train them to think independently so that they can have the learning ability to become a professional accountant in the future, and to make them lifelong learners[11]. The traditional accounting education model may emphasize too much on the accumulation of professional knowledge and the flexible application of the system, neglecting the ideological and political education to be fully implemented into the education and training system of talents[12]. In recent years, China's accounting education has been changing both in curriculum and teaching methods, but the current accounting education system is not perfect enough, so it is still necessary to learn from the advanced accounting education concepts of other countries in the international arena, so as to provide theoretical support and international perspectives for the design of the ideological and political elements of China's accounting education.

2.2. International Accounting Education Context

The curriculum of accounting education in Australia emphasizes on the one hand that the courses students study will help them find employment after graduation, and on the other hand, the courses they study must be linked with the needs of society[13]. Teaching methods are more flexible, classroom lectures are the most basic way of teaching, outside the classroom is more for students to be divided into groups for a particular problem for group discussion, and then the teacher on the results of the discussion on the analysis of the explanation[14], the assignment of post-course reflection questions or through case studies to express their views. Case study teaching can stimulate students to take the initiative to explore the problem, collect the problem, research the problem and solve the problem and the ability to formulate a plan. Then through the group presentation of the way between the group to review each other, after the class each group to reflect on each other, to achieve the purpose of mutual learning. This approach increases both the depth and breadth of learning.

The United States accounting program does not specify the specific accounting content, and schools only arrange for students to have an understanding of the accounting syllabus. They believe that setting too many branches of the curriculum is not conducive to the mastery of students' professional knowledge[15], but also does not meet the needs of the rapid development of accounting practice. The outstanding feature of the American accounting teaching model is the adoption of a model curriculum. In order to allow students to fully participate in the exploration and solution of problems, teachers generally use case studies, scenario simulations, seminars and group discussions and other teaching methods. Students are encouraged to take the initiative to consult information and learn independently rather than passively accept knowledge[16].

The curriculum of British accounting education is not unchanging, but needs to be changed according to the needs of society. Similar to the U.S. accounting education, the British accounting education in the learning mode, teachers first in the classroom to help students on the accounting knowledge points for a simple comb, and then more is to cultivate students independent thinking ability and the ability to learn on their own.

If accounting education in Australia is modern and young, and in the United States it is open.

Then accounting education in the UK is senior and traditional. Through the analysis of accounting education in Australia, the United States and the United Kingdom, we can know that the international concept of accounting education is more to stimulate the ability of students to learn new knowledge independently, encourage students to express themselves to each other, focusing on the students to have their own comprehension of the knowledge, the knowledge learned by students needs to be related to the needs of the society, so that students can learn to take social responsibilities and obligations, and emphasize the importance of power. The focus on learning is not on the outcome, but on the learning itself. Learning is the process of increasing the stock of knowledge, exercising analytical skills and developing creativity.

3. Practical Exploration of the Elements of Civics and Politics in Accounting Education

Due to the characteristics of the accounting course for the high requirements of professionalism and practicability, the setup of combining online teaching and offline teaching is adopted, and the accounting course is specifically divided into four phases: pre-course pre-study, in-course lectures[17], post-course discussion and practical operation. Adopt online teaching as a supplement, offline teaching as the main, the two mutual penetration, mutual combination of teaching methods[18]. It can be divided into the following three steps:

3.1. Pre-course Reflection Session

Teachers in the course before the start of the first in the learning pass and other online teaching APP on the students released the lesson of the pre-study homework, so that students through the pre-study on the understanding of the chapter of knowledge points have a general understanding. Or through the online search for relevant videos on the knowledge of the initial study, and will not understand the knowledge points marked in advance[19], the teacher in the classroom for the students do not understand the place and then focus on the explanation. Students can also search for relevant real cases or thinking problems before class, share and discuss with classmates and teachers in class, and put forward their feelings and thoughts related to their majors and Civics. Teachers formulate teaching tasks[20], clarify teaching objectives, and integrate the elements of Civics and Politics into the teaching of the course, so that students can have a gradual understanding of the knowledge points and realize the basic literacy.

3.2. In-class Lectures and Discussion Sessions.

In accounting teaching, a combination of teaching methods such as teachers answering questions and solving puzzles, discussing for a case, dispersing knowledge points and extending thinking are used to let students have a deeper understanding and memorization of knowledge points. First of all, teachers should analyze the knowledge points that students do not understand in depth in the classroom for students to comprehend, and integrate the Civic Education into the accounting curriculum system. Secondly, teachers should ensure that the teaching content is not detached from
the actual life, link the knowledge points with social concerns and hot spots, and dig deeper from the place where students have more problems. For complex and difficult to understand the coherence of the chapter can be used to explain the topic, organize students to carry out round-table discussions. Last but not least, teachers need to combine the development of the times and the opportunities and challenges encountered by young people in their growth, to understand the real needs of students and the future usefulness of knowledge, so that students do not learn for the sake of learning, but for the sake of practical needs and interests; to learn to apply complicated and straightforward knowledge to real life and work, to react to what they have learnt through the events, to analyze the events from the professional point of view, and to refuse the traditional teaching by the book. In the past, the traditional way of reading from the book, the teacher teaching method should be changed from simply asking students "what" to "why" to guide the students to actively think and explore, combine the Marxian theory and socialist core values into the accounting knowledge, infiltrate into the classroom, and let the classroom come alive in the teaching. The combination of Marx's theory and socialist core values into accounting knowledge, infiltration into the classroom, to teaching, so that the classroom alive.

3.3. Post-course Consolidation and Practical Sessions.

After a lesson, the teacher can assign course-related homework through the online learning APP platform, and the form of homework can change the traditional answer to the question, but to think about the case or hotspot. For example, the teacher organizes students to study the 20th Party Congress, and combines the economic, environmental and social perceptions of their hometowns over the decades. Think about how accounting policies change according to changes in the social and economic environment and what are the specific changes. Students can share the stories of the excellent accounting personnel they have seen or heard with their fellow teachers in the classroom, and these real stories and the changes of the times contained in them enable students to more truly appreciate the development and progress of the new era, the strength of the country, the strong sense of home and country, and burst out of the enthusiasm to work hard to learn professional knowledge and be a socialist builder and successor.

4. Analysis of Problems in Accounting Teaching from the Perspective of Curriculum Civics

One of the core courses in the accounting profession is advanced financial accounting, which focuses on how to deal with non-routine business transactions in an enterprise. This course is to learn more chapters and more complex content, more coherent knowledge, the ability of students to understand the greater requirements. Students generally more headaches in the subject, if the teacher is only the traditional reading from the book or the knowledge of the one-dimensional instillation to the students, will make the course content is very boring and easy to make students lose interest in learning. And this course on the basic accounting requirements are relatively high, students need to fully grasp and understand the content of basic accounting and then the subsequent study of advanced financial accounting. Therefore, the theoretical basis of accounting and practical operation should be combined in the usual teaching process, emphasizing the solid theoretical basis of accounting and focusing on cultivating students’ practical operation ability. While the ideological education is a separate course, the students are simply taught the relevant theoretical knowledge, and did not integrate the ideological education with the professional knowledge and practical operation of accounting, there is a professional skills and the phenomenon of the stratification of the ideological education. Most of the students do not have a deep understanding of Civic and political education, and the effect of education is not effectively presented, which may cause the phenomenon that the curriculum does not fully match with the training objectives of talents. Therefore, in order to achieve the offline teaching effect of mastering professional skills and cultivating good ideology and politics, it is especially important to integrate the elements of ideology and politics into the teaching design, improve the curriculum, optimize the curriculum content and other teaching mode reforms.

5. Conclusion and Implications

Accountants play an important role in economic organizations in all walks of life, and their own importance to economic activity and the closely related nature of the profession and economic activity determine the importance of education in accounting to society as a whole and to the country as a whole. Universities and colleges engaged in the implementation of the work of political education is ultimately dependent on the implementation of the work of people. We need to rely on the strength of the teachers to implement the task of moral education. Teachers for students is not only the direct transfer of knowledge and help students to correctly establish the ideological and moral, but also the guide of the professional outlook. Modern accounting education should not only let students have an understanding of professional knowledge, more importantly, in the teaching process emphasizes the unity of implicit and explicit education, the knowledge of the explanation and professional ethics training combined with each other, in order to truly achieve the effective implementation of the work of educating people. In the process of teaching professional knowledge, we should fully refine, integrate and sublimate the possible elements of ideology and politics in the curriculum, put human education in the first place, and fully integrate the three elements of value shaping, knowledge transfer and competence into the daily lectures. Therefore, the integration of Civic and Political elements into accounting education not only allows students to have a correct understanding of accounting professionalism, but also forms a good sense of right and wrong, and thus establishes a correct world view, outlook on life and values.

Public Disclaimer

The authors declare that there is no conflict of interest.

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