

Civic and Political Integration in Accounting Courses Professional Teaching and Value Leadership in Parallel

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Abstract: In order to develop accounting talent with integrity and competence in line with the developments of the new era, it is necessary to integrate civic and political elements into professional education. This paper is about the integration of accounting courses and civic education. The core values of socialism with Chinese characteristics are taken as the reference point, and civic-political elements are integrated into two major learning outcomes of the course based on the accounting curriculum and the teaching team. At the same time, a digital accounting teaching platform is constructed to collect the experiences before, during and after the teaching process, so as to provide realistic references for the cultivation of both moral and talented new era talents.

Keywords: Accounting Talent Cultivation; Curriculum Civics; Digitalization; Integrated Education.

1. Introduction

The report of the twentieth national congress of the Communist Party of China mentions that the root of educating people lies in establishing morality, and that it is necessary to cultivate socialist builders and successors who are all-rounded in morality, intelligence, physical fitness and aesthetics. As the important blood of socialist construction, helping college graduates to shape a correct worldview, outlook on life and values is of great significance to the realization of socialist modernization in China. Against this background, the Guideline for the Construction of Higher Education Programs on Civics and Politics, issued by the Ministry of Education, points out the corresponding path on how to promote the construction of higher education programs on civics and politics. Among them, it is required that professional courses should not only impart knowledge, but also cultivate correct values. Linking the accounting programme with the civic and political education programme has a positive impact on the development of professional ethics and social responsibility of accounting students, which is an important area for the development of economic management skills. The purpose of this paper is to discuss how accounting courses are integrated with Civic and Political Education to realize the parallel development of professional teaching and value leadership.

2. A Theoretical Framework for the Integration of Civics and Politics in Accounting Courses

In January 2023, the Code of Ethics for Accountants (the Code), which was formulated by the Ministry of Finance (MOF), set out the corresponding requirements for the professional ethics of accountants. Among other things, the Code requires that accountants should uphold integrity and abide by the law. This coincides with the objective of providing students with an in-depth understanding and conscious application of the laws and rules of the profession, as stated in the Guide for the Design of Higher Degree Programme in Civil Education issued by the Ministry of

Education, and both objectives are to produce accountants who strictly observe and comply with all types of financial and economic laws and rules. As an important group of statistical economic data, accountants not only serve the government and enterprises, but also the general public. Therefore, whether or not to establish the correct morals and values will often have an impact on the economic security of a country. All these require that when cultivating accounting talents, colleges and universities should not only teach them correct accounting theory and practice knowledge, but also strengthen the cultivation of their professional ethics and political height.

In this context, the integration of ideology and politics in professional accounting education has become an important issue in university curriculum reform. As the birthplace of accounting talent, universities have the important task of establishing morality and educating people. Under the existing teaching mode, most students seldom contact with the content related to Civics outside the Civics course; at the same time, a large amount of unfiltered information on the Internet is flooding in the field of vision of college students, which can easily influence college students to shape a correct worldview, outlook on life and values. Accounting, as a discipline filled with a lot of value judgments in practice, should train its practitioners to set up correct values and have a basic judgment of the benefits and harms of things. Therefore, combining the existing research, this paper believes that the following theoretical framework should be constructed.

2.1. Based on Socialist Core Values with Chinese Characteristics

Every society and every era has some values that play a dominant role, which support the value system of a society or an era and provide people with the standard of value evaluation[1]. Accounting is a highly specialized discipline, which makes it a tight teaching task and a heavy academic load, thus professional teachers pay more attention to the cultivation of knowledge and ability and invest less in the cultivation of students' values[2]. In order to implement the cultivation and practice of socialist core values proposed in

the Report of the 19th CPC National Congress, the accounting curriculum should adhere to the principle of educating people first, giving priority to moral education and integrating the core values of socialism with Chinese characteristics throughout the education process.

2.2. The Training System of Accounting Courses Should Fully Integrate the Elements of Civics and Politics

Existing accounting personnel training program in the setting of accounting professional courses and Civic and political courses are mostly in a parallel way, and there is a problem of fragmentation between the two. This is mainly due to the fact that the cultivation system does not organically link professional education and Civic and political education, and the syllabus of professional courses also involves less Civic and political education[3], which can easily lead to the problem of "two skins" of professional education and Civic and political education. Therefore, when higher education institutions build a high-level education system for accounting, they should integrate the elements of ideology and politics into it, rather than separating the two. It is necessary to focus on the needs of national and social development, combined with the positioning of the university's own development, to build a comprehensive coverage, rich in the type of accounting courses of the ideological and political system.

2.3. To Build a Strong Teaching Team of Accounting Course Ideology and Politics

As the existing accounting professional course teacher's own understanding of the knowledge of ideological and political education still needs to be strengthened, which makes him need to further expand the depth and breadth of his teaching of professional courses, despite the integration of ideological and political elements[4]. This requires teachers of accounting professional courses to insist on improving their self-cultivation, pay attention to the hot financial news in society, and bring new ideas to students while strengthening their teaching ability in their own disciplines. At the same time, Marxist school teachers are regularly invited to participate in the organization of teaching materials on accounting in order to explore the ideological and political elements in case scenarios from a more professional perspective, allowing students to gain knowledge and raise their level of ideology and politics at the same time [5].

2.4. Build a Digital Accounting Course Platform

With the development of digital economy and artificial intelligence, the requirements for the training of accounting talents are also changing rapidly, and the traditional curriculum teaching is lagging behind compared with the ever-changing reality, which requires colleges and universities to utilize the Internet technology to explore teaching resources more deeply. At present, most colleges and universities simply transfer teaching materials to the Internet through innovative teaching methods such as catechism, without breaking through the limitations of teaching knowledge in the classroom, and without spreading and displaying the ideological value leadership on the Internet[6]. By building a digital accounting course platform, students can not only quickly understand where the new social demand for

accounting lies, but also realize what political stance and values a qualified accountant should have from the case.

3. Practical Exploration of Civic and Political Integration in Accounting Courses

By building a theoretical framework for the integration of accounting course ideology and politics, we are able to clearly understand the purpose and direction of the construction of the ideology and policy of the accounting course in the context of the new era, so that we can better guide the practice. The specific ways of practice are as follows:

3.1. The Civic-Political Elements are Integrated into the Design of Teaching Materials

By incorporating elements of citizenship and politics into teaching materials, teachers of vocational courses can have access to a basic framework for planning citizenship and politics lessons. On the basis of the content of the teaching materials, the teaching team of accounting majors in colleges and universities will integrate the teaching objectives of the professional courses with the fundamental task of "cultivating morality and educating people", and formulate a special academic system that conforms to the needs of the society, Develop student discipline and personal planning to improve the quality of accounting professional development. At the same time, on the basis of the textbook, it can also be combined with the knowledge of each chapter to introduce the current accounting national strategy, laws and regulations, and related policies, to guide students in the knowledge of the basis of learning, in-depth to the analysis of real-world problems, and under the conditions of social practice.

3.2. Strengthen the Ideological Construction of the Teaching Team of Accounting Courses

First, when recruiting teachers, in addition to ensuring the professional and teaching ability of teachers, we must also assess the conduct of teachers, especially to reject teachers with problems in the ideological and political aspects; second, regularly carry out on-campus and off-campus sharing of teaching experience, and record excellent accounting courses into boutique courses to be placed on the school's digital learning platform for students to learn and students to refer to; third, the professional accounting teachers in ensuring the improvement of professional teaching ability, in order to ensure that students are able to learn and practice. Thirdly, teachers should consolidate and improve their level of ideology and politics while ensuring the improvement of their professional teaching ability, especially to have a certain understanding of the current economic policies, laws and regulations, and integrate them into their teaching.

3.3. Establish a Perfect Evaluation System

Colleges and universities can use the digital platform technology to develop a set of reasonable evaluation system of the course of ideology and politics, so as to better understand the problems of integrating ideology and politics. This evaluation system should include both teachers and students, for teachers, there can be student evaluation, mutual evaluation of teachers and evaluation of school supervisors; for students, questionnaires can be carried out before, during and after the three periods of the teaching process, to see

whether the students in the professional ethics, social values and so on are in line with the requirements of the accounting personnel training program. The evaluation system should have an incentive effect on teachers, and at the same time, students should be involved as much as possible, so that the integration of Civics and Politics can be implemented in the first line of teaching.

3.4. The Proportion of Case Teaching and Practice Should be Improved

Accounting is characterized by high professional knowledge and high practical requirements, in order to ensure that students can achieve the combination of learning and thinking, unity of knowledge and action, the curriculum should start from two aspects. On the one hand, it should enhance the use of case teaching methods, add open political elements in the case of the topic, so that students can carry out diversified discussions and they become the master of the classroom, it is necessary to increase the interest in learning, the level of knowledge and the value of ideas; on the other hand, it is necessary to allow students to practice more, this goal can also be achieved through digital platforms, such as building a more advanced accounting Simulation platform, so that students can quickly grasp the use of their own knowledge in practice and understand the great harm that will occur when the wrong use. In addition to strengthen the practice in the community, from the reality of the consolidation of knowledge at the same time to understand the state of the nation and the people, growth of wisdom and talent, and refine the quality of will.

4. Conclusion

Civic and political integration of accounting courses is a long-term and ever-advancing topic, which is an important part of the development of China's accounting education system in the new era. To implement the spirit of the Twentieth Party Congress and cultivate accounting professionals suitable for the new era, it is necessary to update the curriculum of the accounting profession. On the basis of ensuring that the curriculum is in line with the socialist core values and the transfer of knowledge, it is also necessary to embed the civic elements into the accounting professional curriculum, for example, to strengthen the interpretation of the latest accounting policies, the introduction of hot accounting events and the history of the development of China's accounting, etc., so as to form a systematic civic and political system for the accounting curriculum. At the same time, it is necessary to build a team of accounting teachers with collaborative education, make innovative improvements to teaching materials and teaching methods, and improve the teaching evaluation system, so that students and teachers can participate in the construction of the integration of the ideology and politics of the curriculum. Finally, we should make good use of the digital platform, so that universities can share advanced teaching experience and jointly promote the integration of accounting course ideology and politics.

Public Disclaimer

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