

Integration of Curriculum Civics and Teaching of Accounting Majors under the Interaction Chain Structure

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Abstract: Curriculum Civics is an important part of the teaching of accounting majors, and interactive teaching helps to improve the efficiency of teaching. This paper proposes to incorporate the interactive chain structure with interactive effects in the teaching of accounting course Civics, analyzing the significance of the implementation of the interactive chain structure and the challenges encountered in the process of implementation. At the same time, it puts forward suggestions for the future reform of accounting teaching to provide reference for the continuous improvement of accounting education.

Keywords: Accounting Program; Curriculum Civics; Interaction Chain Structure.

1. Introduction

The 20th National Congress of the Communist Party of China proposed that "education, science and technology, and human resources are the basic and strategic support for the comprehensive construction of a modernized socialist country." In the context of the current reform of higher education, the integration of curriculum ideology and professional teaching has become the key to improving the quality of education. All along, the traditional way of education has been a teacher-centered model, with less interaction and communication between teachers and students[1]. With the deepening of the current reform of the accounting profession, the traditional way of education can no longer adapt to the development of society, and it has become inevitable to carry out the teaching innovation of the accounting profession based on the structure of the interaction chain.

At present, the integration of curriculum politics into the teaching of accounting majors is an important part of education reform. Incorporating curriculum Civics and Politics can help students establish a correct worldview, values and outlook on life while learning professional knowledge, and cultivate them to become both moral and talented talents. Not only that, accounting is a profession with strong ethical requirements, and the behavior of accountants is directly related to the interests of enterprises and the public[2]. Incorporating curriculum ideology can strengthen the professional ethics education of students, so that they can adhere to the moral bottom line when engaging in accounting work. The use of innovative teaching methods to cultivate accounting professionals with all-round development of morality, intelligence, physicality, aesthetics and aesthetics has an important role in promoting the development of society[3]. This paper proposes the use of interaction chain structure in accounting course civics, aims to explore the application of interaction chain structure in the teaching of accounting majors, and how to realize the organic combination of civic education and accounting teaching through this structure, innovatively proposes the practical path for the integration of course civics and teaching of

accounting majors, and hopes to provide constructive advice for the teaching of course civics in accounting majors in colleges and universities.

2. Interaction Chain Structure Theory and Its Application to Teaching Accounting

2.1. Theoretical Framework of Interaction Chain Structure

Randall Collins, a contemporary American sociologist, put forward the theory of "Interaction Ritual Chain" in 2003, which believes that interaction (i.e., ritual) is the source of social dynamics, and that the image that each individual presents in society is gradually formed through social interaction with others [4]. Interaction is the driving force of the teaching classroom, and a truly effective classroom is one that has interaction and communication.

Interactive teaching mode is a student-centered teaching mode that focuses on teacher-student communication as well as student interaction. Its core element is to improve student participation and teacher guidance, through communication and interaction, to enhance students' interest in learning. The distinctive feature of interactive teaching mode is the interactivity in the classroom, which is mainly reflected in three levels: the interaction between teachers and students, the interaction between students and students, and the interaction between students and the content and skills to be learned[5].

Based on the interactive teaching mode and Randall Collins' theory of "Interactive Ritual Chain", this paper proposes the theory of interaction chain structure, hoping to apply this theory to the teaching of Civics and Politics of Accounting Specialized Courses, and to provide a new perspective for the teaching of Accounting Specialized Courses. Interaction chain structure refers to the network structure within an organization or system in which elements are connected and interact with each other through information and decision-making processes. The concept emphasizes the paths through which information flows, the interactions between the subjects involved in decision making, and how these interactions affect the final decision outcome.

In the use of the interaction chain structure in accounting teaching, its interacting subjects are mainly teachers, students, teaching and research, and the course content, case design and data report flowing in the interaction chain structure are the medium connecting each subject[6]. The paths of information exchange and decision-making interactions between the subjects of the interaction chain can be formal, such as reports and meetings, or informal, such as informal discussions[7]. An improvement of the interaction chain structure is the formation of an interaction chain in the instructional model that creates a closed loop among the instructional elements. The theory of interaction chain structure is more demanding for each participant of the Civics of Accounting Professional Program, and once one of the links is not available, a complete interaction chain cannot be formed, and thus interactive teaching and learning cannot be achieved.

2.2. Interaction Chain Structure Promotes Student-Teacher and Student-Student Interactions

The incorporation of the interactive chain structure in accounting teaching not only helps students to acquire professional knowledge of accounting, but also develops their decision-making skills, teamwork skills, and the ability to make effective decisions in a complex information environment. Interaction chain structure is a teaching model that aims to enhance the interaction between students and teachers, and students and students, and the core of its teaching lies in its interactivity. In teacher-student interactions, teachers can provide students with personalized learning paths[8]. Using the interaction chain structure, teachers can design personalized learning paths according to students' professional learning needs and interests, and by providing learning forms such as case teaching and outdoor activities, students can choose learning contents according to their own progress and interests, and at the same time communicate and discuss these personalized choices with teachers and classmates, so as to achieve the effect of interaction.

In student-to-student interactions, accounting students can learn together by forming small group teams related to specific learning tasks, where they collaborate with each other in research and exploration, and jointly discover and share innovations in their learning[9]. Peer evaluation is an important part of the interaction chain structure where students can evaluate each other's work and performance. This evaluation mechanism not only enhances interaction among students, but also helps them learn how to give and receive constructive feedback. At the same time, students interact with learning methods by utilizing the learning strategies and methods they have mastered under the guidance of the teacher to actively learn new knowledge and skills in conjunction with specific learning tasks[10]. In the process, their learning strategies and methods are further consolidated and developed in practice.

2.3. Interaction Chain Structure Integrates Civic Education into Accounting Teaching

In the past, the Civics and Politics of Accounting Specialized Courses were inclined to theoretical education, and the ideological and political courses were generally undertaken by the teaching departments of the specialties, such as "ideological and moral cultivation and the foundation of the law", "Introduction to the basic principles of Marxism", etc., which were taught by teachers of the Marxism Institute,

while the basic accounting specialized courses were undertaken by professional teachers. For example, courses such as "Ideological and Moral Cultivation and Legal Foundation" and "Introduction to the Basic Principles of Marxism" are taught by teachers from the Marxism College, while the basic accounting courses are taught by professional teachers[11]. This separate mode of education is more traditional and disconnected from the accounting program and the students. Teachers in the Civics and Political Science program rarely discuss how accounting majors should follow financial regulations and professional ethics in their careers, which leads to insufficient education on professional ethics before students enter the workplace.

Incorporating the structure of the interaction chain helps the accounting profession to improve the efficiency of course civics and students' professional ethics, and promotes the common progress of teachers and students. The design of course ideology should be centered on the concept of student development, so that the ideology content can be integrated into the students' hearts before, during and after the class[12]. By explicitly incorporating civic and political elements in the design of accounting courses using the interactive chain structure, such as discussing corporate social responsibility reports in financial statement analysis courses or emphasizing the importance of professional ethics in auditing courses, students can learn not only professional knowledge, but also how to become a responsible accounting professional through this design.

3. Practical Path of Integration of Curriculum Civics and Teaching of Accounting Profession

At present, there are fewer studies on the use of interaction chain structure for classroom practice, this paper will be teaching team improvement, teaching content reform, teaching method innovation, teaching technology innovation and other practice methods to form an interaction chain structure [13], as shown in Figure 1, the interaction chain is conducive to the promotion of the curriculum of Civics and Accounting Professional Teaching Integration.

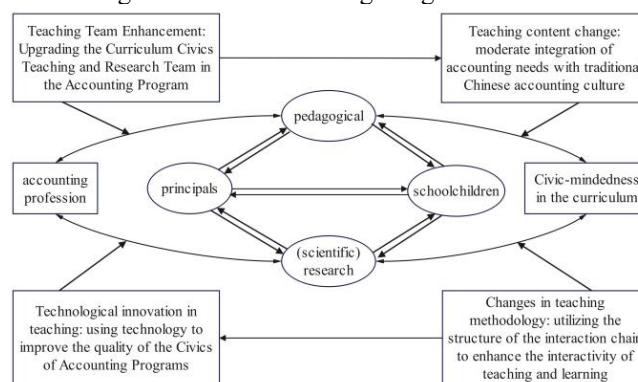


Figure 1. Structure of the interaction chain for the integration of curriculum Civics and the teaching of the accounting profession

3.1. Theoretical Framework of Interaction Chain Structure

The professionalism and teaching ability of teachers have a direct impact on the quality of teaching. By encouraging teachers to pursue further studies and participate in professional training and social practice, not only can teachers' personal qualifications and professional skills be

upgraded, but also teaching can be made more diversified and lively, thus promoting the development of teaching in the accounting profession.

Upgrading the teaching team begins with strengthening teacher training. Regularly organize accounting teachers to participate in training courses on Civic and Political Education to improve the theoretical level and practical ability of teachers in Civic and Political Education. At the same time, teachers are encouraged to participate in academic exchange activities at home and abroad to broaden their horizons and improve the level of education and teaching. Secondly, optimize the structure of teachers. Focus on selecting teachers with high political quality, business ability and education and teaching experience to join the Civics teaching and research team of accounting majors' courses, so as to form a team of teachers with reasonable structure and high level. Finally, strict assessment and evaluation. Establish and improve the assessment and evaluation system of the teaching and research team of course ideology and politics, and regularly conduct a comprehensive assessment of the teaching, scientific research, practice and other aspects of the teachers to ensure the continuous improvement of the level of the teaching team [14].

3.2. Changes in Teaching Content: Moderate Integration of Accounting Needs with Traditional Chinese Accounting Culture

The improvement of the teaching team promotes the change of teaching content, and the change of teaching content accelerates the integration of course ideology and politics with accounting teaching. In the teaching activities of accounting courses in colleges and universities, attention should be paid to the Chinese traditional accounting culture as a valuable educational resource, and it should be combined with the requirements of contemporary accounting practice in order to realize the goal of ideological and political education in the educational process[15]. Accounting teaching should be based on the core moral concepts in classical Chinese accounting culture to strengthen the ethical education of the accounting profession. As an old saying goes, "It is difficult to gain a foothold without knowing etiquette", which originated from Confucius, an ancient wise man, and is still widely praised today. In the traditional Chinese accounting culture, a notable feature is that the behavior of accountants and accounting institutions is always influenced by ethical norms. By integrating the ethical concepts in traditional accounting culture into textbooks and syllabi, and extracting the teaching points of professional ethics from them, this will not only deepen the students' sense of identity with the professional ethics of the profession, but also help the younger generation to enhance their self-confidence in the local culture[16].

3.3. Teaching Method Innovation: Using Case Studies to Enhance Teaching Interactivity

Innovations in teaching methods can be combined with elements of course ideology to promote research progress in the accounting program[17]. Case teaching is an effective teaching method that can increase student participation and interaction. For example, when the accounting element explains the characteristics of the liability and asset elements, students can be encouraged to think deeply through interactive group discussions and draw analogies between these two concepts and the different stages of personal growth.

In the early stages of life, we are nurtured and educated by our parents and the state, which can be regarded as a kind of "liability". During this period, we rely heavily on others to provide resources and guidance to support our development and growth. This dependency is similar to a debt in the early stages of a business, which needs to be repaid in some way in the future[18]. As we grow older, we begin to enter society and gradually accumulate experience, skills, and material and spiritual wealth through our own efforts and work. This process is tantamount to the formation of personal "assets" that not only reward us, but also give us the ability to give back to those who supported us in our early years, such as our parents, and to the wider community. The inspirational article of a Tsinghua graduate student, which is a hot topic on the Internet, is also used as a case study to illustrate the above points in concrete terms. (Recording Life's Accounts, Civics Teaching in Basic Accounting Courses [EB/OL]. [2022-05-13]. <https://mp.weixin.qq.com/s/wd9WsWxK4P-iVQZjxdOqdg>) The significance of the case selection is to provide a new idea for the basic courses of professional disciplines to tap into the elements of course ideology and politics, and to be able to naturally and vividly dovetail with the values of life and the excellent traditional culture of our country.

3.4. Teaching Technology Innovation: Using Technology to Improve the Quality of the Accounting Professional Course of Thought and Politics

Teaching method innovation promotes teaching technology innovation. Integrating ideological and political education into the accounting professional curriculum is an important way to enhance students' political awareness, legal awareness and professional ethics. Modern technology provides a variety of means to enhance the quality and effectiveness of this educational process[19]. Interactive multimedia content can be utilized to demonstrate the importance of accounting ethics, regulations and policies using multimedia resources such as videos, animations and charts. At the same time, online forums or social media groups can be created to encourage students to discuss topics such as the ethical and social responsibilities of the accounting profession, and this interaction can promote critical thinking and communication skills. Finally, it is possible to interact with case-based instruction by designing case studies and simulation games that utilize technology platforms for accounting case studies and simulation games that allow students to apply accounting principles and ethical standards to solve real-world problems in a virtual environment[20].

4. Conclusion and Recommendations

Interaction chain structure in the teaching of accounting and the integration of course Civics, through the integration of Civics elements into the accounting course, students not only learn professional knowledge, but also strengthen the understanding of social responsibility, ethics and legal norms, and enhance the comprehensive ability to solve practical problems. At the same time, the interactive chain structure enhances the practicality and timeliness of the course, combines with the hot issues and cases of the current social and economic development, which makes the accounting teaching closer to the reality, strengthens the students' sense of identity and application of knowledge, and promotes the interaction and communication between teachers and students.

There are still some challenges in the implementation of the interaction chain structure in the integration of accounting teaching and curriculum Civics: teachers need to have interdisciplinary knowledge structure and teaching ability, and be able to effectively combine Civics education with accounting professional knowledge. At the same time, students have a certain dependence on the traditional accounting teaching model and need time to adapt and accept the new integration model. This requires the interaction of teachers, students, teaching, research and other parties, so that the interaction chain structure can be applied in practice as soon as possible. Through the organic interaction structure and the integration of the interaction chain structure into accounting teaching in combination with the curriculum of Civics, accounting education can be continuously improved to cultivate accounting talents with solid accounting professional knowledge as well as good professional ethics and sense of social responsibility.

Public Disclaimer

The authors declare that there is no conflict of interest.

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