

The Construction of the Ideological and Political Evaluation System for the Course of "Foreign Related Accounting" Based on the CIPP Model under the Background of New Liberal Arts

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Abstract: In the context of the new liberal arts, in order to promote the construction of ideological and political education in university courses, the CIPP evaluation model was used to construct a curriculum ideological and political evaluation index system consisting of 4 primary indicators, 9 secondary indicators, and 22 tertiary indicators. Using this evaluation system, an analysis was conducted on the ideological and political construction of the "Foreign related Accounting" course in a certain university. The results show that the comprehensive evaluation of the course is excellent, but there are still problems with low scores in indicators such as "construction of practical training platforms or cooperative bases" and "achievement of ideological and political goals in the course". It is suggested that the course construction needs to be further strengthened in the combination of theory and practice, and the integration of explicit and implicit education.

Keywords: New Liberal Arts; CIPP Model; Course Ideological and Political Education.

1. Introduction

Philosophy and social sciences, as a disciplinary system, contain profound ideological connotations of a nation. Philosophy and social sciences are commonly referred to as "humanities". On December 20, 2018, the Joint Meeting of the Directors of the Economic and Management Education Guidance Committee of the Ministry of Education and the First Plenary Session of the Professional Education Guidance Committee for Business Administration were held in Suzhou. The meeting focused on "New Era, New Humanities, New Management" and deployed the construction of new humanities and the cultivation of outstanding management talents. In October 2019, the Higher Education Department of the Ministry of Education once again proposed to "use the construction of new engineering, new medicine, new agriculture, and new humanities to lead the adjustment and optimization of the professional structure and connotation of universities, strengthen the backbone majors, create characteristic advantage majors, upgrade and transform traditional majors, and resolutely eliminate majors that cannot adapt to changes in social demand", in order to deepen the supply side reform of university majors. On November 3, 2020, the New Liberal Arts Construction Work Conference hosted by the Ministry of Education's New Liberal Arts Construction Working Group was held at Shandong University (Weihai), where the "Declaration on the Construction of New Liberal Arts" was released, making comprehensive arrangements for the construction of new liberal arts, marking the full launch of the new liberal arts construction.

In the context of the construction of new liberal arts, we should grasp the new requirements of the development of philosophy and social sciences in the new era, cultivate a new culture with Chinese characteristics, Chinese style, and Chinese style, train new era philosophy and social scientists, promote the cross integration of philosophy and social

sciences with the new round of technological revolution and industrial transformation, and form a Chinese school of philosophy and social sciences. At the same time, it is necessary to fully implement the "Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum", which states that "universities should firmly grasp the 'main force' of the teaching staff, the 'main battlefield' of curriculum construction, and the 'main channel' of classroom teaching, and realize that various courses and ideological and political courses are in the same direction, and explicit and implicit education are unified, forming a synergistic effect. Curriculum is the core element of talent cultivation and plays an irreplaceable role in the process of cultivating applied and innovative talents. In view of curriculum construction, we should comprehensively promote the ideological and political construction of curriculum, actively develop "Internet plus education", explore new forms of intelligent education, and promote the classroom teaching revolution to create a comprehensive curriculum construction quality of online and offline hybrid "golden courses".

In the era of globalization, with China's increasing contribution to global trade, the education and training of foreign-related accounting talents in universities should also keep pace with the times and keep up with the pace of development. The course of "Foreign related Accounting" should extensively explore the ideological and political elements contained therein, so that students can not only master professional knowledge, but also increase their national pride when engaging in related work. Therefore, in the context of the construction of new liberal arts, in order to enable students to understand and adapt to the development of the industry more quickly, it is urgent to reform and innovate the integration of the course of "Foreign related Accounting" with ideological and political education. At present, this reform aims to integrate the concept of new liberal arts construction and curriculum ideological and political education into the traditional teaching process of

foreign-related accounting, and use the CIPP evaluation model to preliminarily construct an effective curriculum ideological and political evaluation index system, in order to provide reference for objectively evaluating the quality of curriculum ideological and political education, which is of great significance for promoting educational reform and improving teaching effectiveness.

2. CIPP Course Ideological and Political Evaluation Model

2.1. Introduction of CIPP Course Ideological and Political Evaluation Model

The CIPP evaluation model, also known as the decision oriented or improvement oriented evaluation model, is a curriculum evaluation model advocated by American educational evaluator Staffelbeim. The CIPP evaluation model consists of four parts: context evaluation, input evaluation, process evaluation, and product evaluation. Background evaluation is conducted during the preparation stage of teaching, mainly diagnosing whether the teaching objectives, content, and methods meet the needs of the teaching audience. The input evaluation mainly evaluates the teaching conditions, available teaching methods, and teaching resources. Process evaluation refers to whether the monitoring, inspection, and feedback mechanisms have been continuously implemented during the implementation of the plan. Outcome evaluation is the assessment of the degree to which the teaching objectives of a course have been achieved. This evaluation model not only focuses on results, but also on the process, with the aim of improvement rather than proof. From this, it can be seen that the CIPP evaluation model has three significant characteristics: process, feedback, and full coverage, which have important reference significance for the evaluation of ideological and political education activities in university courses.

2.2. Construction of CIPP Course Ideological and Political Evaluation Index System

The construction of an evaluation index system is the key to the comprehensive evaluation of the effectiveness of ideological and political education in university courses. This article uses the CIPP evaluation model to create an evaluation index system for course ideological and political education from four aspects: teaching background, teaching investment, teaching process, and teaching results, combined with the concept of new liberal arts. Based on references and teaching evaluation practices, the author of this article, peer teachers, teaching supervisors, and academic staff have discussed multiple times to form the final draft of the evaluation index system. The evaluation index system is divided into 4 primary indicators, 9 secondary indicators, and 22 tertiary indicators.

3. Evaluation of Foreign related Accounting Course Teaching under the Background of New Liberal Arts Based on CIPP Model

3.1. Design and Distribution of Teaching Evaluation Questionnaire based on CIPP Model

This questionnaire is based on the CIPP model and is

designed with a curriculum ideological and political evaluation index system consisting of 4 primary indicators, 9 secondary indicators, and 22 tertiary indicators. A total of 26 questionnaire questions are included. The questionnaire was distributed through the Wenjuanxing platform and a total of 94 responses were collected.

3.2. Problems in Teaching Foreign Accounting Courses Based on CIPP Model

The analysis of the results of the 94 questionnaires collected revealed the following findings:

In terms of the recognition of ideological and political content in courses, 73.4% of students "strongly agree" that teachers should teach political ideology, patriotism, cultural literacy, professional ethics, and other content in professional courses, but 11 people still express "uncertainty". Some students may not have a sufficient understanding of the specific content and significance of ideological and political education in the curriculum, resulting in unclear attitudes.

In terms of the ability of teachers to integrate core concepts: 73.4% of students "strongly agree" that teachers can skillfully integrate and explain content such as value identification and responsibility, but 2 people express "uncertainty". Although most students agree with the teaching methods of teachers, there are still a small number of students who have doubts about how teachers can integrate these concepts into the curriculum.

In terms of creating an ideological and political environment in the curriculum: 73.4% of students "strongly agree" that the teacher actively created a vivid and inspiring ideological and political environment in the curriculum, but 4 people expressed "uncertainty". Although most students believe that the ideological and political environment of the curriculum is good, there are still a few students who hold reservations about its effectiveness.

In terms of the school's efforts to build a curriculum ideological and political ecosystem, 73.4% of students "strongly agree" that the school is committed to building a dynamic and educationally interesting curriculum ideological and political ecosystem, but one person expressed "uncertainty". The efforts of the school have been recognized by the majority of students, but some students may not have felt this change.

In terms of the richness of ideological and political teaching cases, 77.66% of students "strongly agree" that teachers have rich and diverse ideological and political teaching cases, but two people expressed "uncertainty". Most students acknowledge the richness of the cases, but there are still a few students who are skeptical about it.

In terms of combining case materials with history: 74.47% of students "strongly agree" that the case materials used by teachers in the classroom should be combined with the history of the Party and the country, as well as the world and national conditions, but three people expressed "uncertainty". Most students believe that the combination of case materials and history is appropriate, but there are still a few students who have reservations about this.

In terms of the display of ideological and political related teaching materials, 73.4% of students "strongly agree" that the teacher presented profound and excellent ideological and political related books, movies, and documentaries, but three people expressed "uncertainty". Most students acknowledge the quality of the materials presented by the teacher, but there are still a few students who have doubts about their

effectiveness.

In terms of curriculum ideological and political teaching ability, 79.79% of students "strongly agree" that teachers can effectively connect in class and out of class knowledge and possess curriculum ideological and political teaching ability, but two people expressed "uncertainty". Most students believe that teachers have strong abilities in teaching ideological and political courses, but there are still a few students who are skeptical about this.

In terms of understanding the basic connotation of ideological and political education in the curriculum, 77.66% of students "strongly agree" that teachers can understand and explain the basic connotation and teaching objectives of ideological and political education in the curriculum, but two people express "uncertainty". Most students acknowledge the teacher's understanding of the ideological and political content of the curriculum, but there are still a few students who have doubts about their explanatory ability.

In terms of the combination of teaching plans and ideological and political education: 79.79% of students "strongly agree" that the teacher's teaching plan and courseware reflect the requirements of ideological and political education, but two people expressed "uncertainty". Most students believe that the teacher's teaching design meets the requirements of ideological and political education, but there are still a few students who hold reservations about this.

Regarding the integration of ideological and political elements: 80.85% of students "strongly agree" that teachers are good at incorporating ideological and political elements at the right time, but two people expressed "uncertainty". Most students believe that teachers have cleverly integrated ideological and political elements into the classroom, but there are still a few students who are skeptical about this.

In terms of positive education and role model motivation: 77.66% of students "strongly agree" with teachers' insistence on positive education and role model motivation, but one person expressed "uncertainty". Most students agree with the positive teaching methods of teachers, but there are still a few students who hold reservations about this.

In terms of the integration of ideological and political elements with curriculum knowledge points, 77.66% of students "strongly agree" that teachers can organically integrate ideological and political elements with curriculum knowledge points, but one person says "disagree" and one person says "unsure". Most students believe that the integration of ideological and political elements with curriculum knowledge points is good, but there are still a few students who are skeptical about this.

In terms of the natural extension of ideological and political elements: 78.72% of students "strongly agree" that the integration of ideological and political elements into teacher teaching is a natural extension of course content, but two people expressed "uncertainty". Most students believe that ideological and political elements are naturally integrated with the course content, but there are still a few students who hold reservations about this.

In terms of students' evaluation of ideological and political education in the curriculum, 79.79% of students "strongly agree" with a relatively consistent positive evaluation of teachers' ideological and political education in the curriculum, but two people express "uncertainty". Most students have affirmed the teacher's ideological and political education in the curriculum, but there are still a few students who hold a skeptical attitude towards it.

In terms of students' acceptance of ideological and political topics, 77.66% of students "strongly agree" and are willing to accept ideological and political topics taught by teachers in class, but two people expressed "uncertainty". Most students are willing to accept ideological and political topics, but there are still a few students who hold reservations about it.

In terms of students' learning status: 78.72% of students "strongly agree" that they have maintained a good state when studying ideological and political content in the course, but 2 people expressed "uncertainty". Most students show a positive attitude towards learning ideological and political content in the curriculum, but there are still a few students who hold a skeptical attitude towards it.

In terms of student participation: 73.4% of students "strongly agree" to actively participate in ideological and political discussions and interactions in the course, but 4 people expressed "uncertainty". Most students actively participate in ideological and political discussions in the curriculum, but there are still a few students who hold reservations about this.

In terms of student satisfaction, 74.47% of students "strongly agree" that they are satisfied with the ideological and political teaching activities of the course, but 2 people expressed "uncertainty". Most students are satisfied with the ideological and political education activities in the curriculum, but there are still a few students who hold a skeptical attitude towards it.

In terms of students' sense of achievement: 80.85% of students "strongly agree" that there is a good sense of achievement in ideological and political education in the curriculum, but 2 people expressed "uncertainty". Most students believe that ideological and political education in the curriculum has benefited them greatly, but there are still a few students who are skeptical about this.

In terms of the promotion value of the curriculum ideological and political education teaching plan, 78.72% of students "strongly agree" that the curriculum ideological and political education teaching plan has good demonstrative and promotional value, but two people expressed "uncertainty". Most students believe that the ideological and political education curriculum is worth promoting, but there are still a few students who are skeptical about it.

In terms of improving students' confidence: 78.72% of students "strongly agree" that the course has enhanced their confidence in theory, system, culture, and profession, but two people expressed "uncertainty". Most students believe that learning ideological and political education in the curriculum has enhanced their confidence, but there are still a few students who are skeptical about this.

Regarding the improvement of students' technical level: 80.85% of students "strongly agree" that the course has enhanced their knowledge, technical skills, and practical foundation, but 2 people expressed "uncertainty". Most students believe that the course of ideological and political education has improved their technical skills, but there are still a few students who are skeptical about this.

In terms of improving students' professional ethics and humanistic literacy: 82.98% of students "strongly agree" that the course has improved their professional ethics and humanistic literacy, but one person says "disagree" and one person says "unsure". Most students believe that the course of ideological and political education has improved their professional ethics and humanistic literacy, but there are still a few students who are skeptical about this.

Based on the above analysis, the following issues can be identified:

The recognition of ideological and political content in courses varies among students: some students lack understanding of the specific content and significance of ideological and political education in courses, resulting in unclear attitudes.

There are differences in the way teachers integrate core concepts: although most students approve of teachers' teaching methods, there are still a few students who have doubts about how teachers integrate these concepts into the curriculum.

The effectiveness of creating an ideological and political environment in the curriculum needs to be improved: although most students believe that the ideological and political environment in the curriculum is good, there are still a few students who hold reservations about its effectiveness.

The participation and satisfaction of students in ideological and political education courses are uneven: although most students actively participate and feel satisfied, there are still a few students who hold a skeptical attitude towards it.

4. Suggestions for Integrating Ideological and Political Education into Foreign related Accounting Courses under the Background of New Liberal Arts

Strengthen the promotion and explanation of ideological and political content in the curriculum. Through lectures, seminars, and other forms, provide students with a detailed introduction to the specific content and significance of ideological and political education courses, helping them better understand and accept them.

Optimize teacher training. Regularly organize teachers to participate in courses related to ideological and political education, enhance their ability to integrate ideological and political elements into the curriculum, and ensure seamless integration between ideological and political content and professional knowledge.

Improve the creation of an ideological and political environment in the curriculum. By introducing more interactive teaching methods such as case analysis and group discussions, the vividness and inspiration of ideological and political education in the curriculum can be enhanced, and students' sense of participation can be improved.

Increase student feedback mechanism. Establish regular feedback channels to timely understand students' opinions and suggestions on ideological and political education courses, adjust teaching strategies based on feedback, and ensure that teaching content and methods are more in line with students' needs.

Encourage students to learn independently. Provide more extracurricular reading materials, video resources, etc., guide students to explore ideological and political content independently, cultivate students' independent thinking ability and critical thinking.

Through the above measures, the teaching effectiveness of ideological and political education in the curriculum can be further improved, and students' sense of identity and participation can be enhanced.

Conflicts of Interest

The authors declare that they have no conflict of interest.

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