

Reform of the Assessment and Evaluation System for Intermediate Financial Accounting Courses under the Background of Ideological and Political Education Reform in the Curriculum

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Abstract: In order to implement the spirit of the “Guidelines for the Construction of Ideological and Political Education in Higher Education Courses” and further deepen the reform of ideological and political education in courses, this article takes intermediate financial accounting as an example, analyzes the current status and shortcomings of the assessment and evaluation index system of intermediate financial accounting courses, and based on the OBE concept, proposes the construction of the assessment and evaluation index system of intermediate financial accounting courses under the background of ideological and political education reform in courses, To adapt to the background of ideological and political education reform in intermediate financial accounting courses.

Keywords: Intermediate financial accounting; Curriculum ideological and political; Curriculum assessment system; OBE Concept

1. Introduction

In December 2016, General Secretary Xi Jinping pointed out at the national conference on ideological and political work in colleges and universities that “we should insist on making the establishment of morality and respect for human beings as the central link, and carry out ideological and political work throughout the whole process of education and teaching, so as to realize the whole process of educating people and all-round educating people.”^[1]In June 2020, the Ministry of Education issued the “Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum”, which pointed out the integration of curriculum ideology and politics into the entire process of classroom teaching construction, running through all aspects of curriculum teaching^[2]. In the process of ideological and political education in the curriculum, integrating ideological and political elements into assessment and evaluation, establishing a scientific assessment and evaluation system, and comprehensively evaluating the effectiveness of ideological and political education in the curriculum are important measures to ensure the achievement of curriculum teaching objectives and also one of the important indicators to measure the effectiveness of ideological and political education reform in the curriculum. Therefore, this article relies on the UMOOC platform of Tsinghua Education Online to explore the construction and application of an assessment and evaluation system for ideological and political education in intermediate financial accounting courses under the blended online and offline teaching mode.

2. Environmental analysis of the reform of the assessment and evaluation system for intermediate financial accounting courses under the background of ideological and political education reform

2.1 Course Introduction

The Intermediate Financial Accounting course is a core professional course designed for students majoring in accounting. The

course mainly discusses accounting methods for daily economic operations of enterprises, trains accounting professional thinking and accounting business processing skills. The prerequisite courses are basic accounting courses, and the subsequent courses are accounting related courses such as advanced financial accounting. The main focus of this course is to explain the recognition, measurement, recording, and reporting of daily operations in the general manufacturing industry. The specific teaching content includes general introduction, monetary funds, accounts receivable and prepayments, inventory, fixed assets, intangible assets, investment real estate, financial assets, long-term equity investment, asset impairment, liabilities and borrowing costs, owner's equity, income and expenses and profits, and financial reporting.

2.2 Course objectives

In order to implement the educational philosophy of “cultivating talent for the Party and the State” in the notice issued by the Ministry of Education on the “Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum”, and in combination with the training needs for accounting related talents in the accounting related professional talent training program, the educational objectives of the intermediate financial accounting course are divided into three levels of teaching objectives: knowledge, ability, and quality. The specific objectives are as follows:

Knowledge objective: Through the study of this course, students should be proficient in mastering the main content of this course, namely monetary funds, accounts receivable and prepayments, inventory, fixed assets, intangible assets, investment real estate, financial assets, long-term equity investment, asset impairment, liabilities and borrowing costs, owner's equity, income and expenses and profits, and financial reporting.

Ability objective: Through the study of intermediate financial accounting courses, students are able to conduct daily accounting for related economic transactions such as monetary funds, accounts receivable and prepayments, inventory, fixed assets, intangible assets, investment real estate, financial assets, long-term equity investments, asset impairment, liabilities and borrowing costs, owner's equity, income expenses and profits, and be able to prepare financial reports. By discussing and analyzing classroom cases, students can enhance their ability to analyze and solve problems, enhance their professional judgment and teamwork abilities, lay a foundation for the study of advanced financial accounting and other core courses, and lay a solid theoretical foundation for future practical accounting work.

Quality objective: To promote the socialist core values, and to use exemplary figures, enterprises, and events in the accounting industry to convey to students the behavior norms of patriotism, dedication, integrity, and friendliness, as well as good professional ethics, to stimulate students' patriotism and sense of social responsibility, to make them firm in their correct ideals and beliefs, enhance their legal awareness, and to promote students to develop honesty, trustworthiness, dedication, and professionalism. Developing innovative professional character and behavioral habits.

2.3 Analysis of the Current Status and Existing Problems of the Assessment and Evaluation System for Intermediate Financial Accounting Courses under the Background of Course Ideological and Political Reform

Based on the needs of blended learning, the intermediate financial accounting course has adjusted its course assessment and evaluation system. The existing assessment and evaluation system is based on a percentage system, with the final score consisting of 20% for regular grades, 30% for online grades, and 50% for final exams. Among them, the usual grades include attendance and classroom performance, each accounting for 50% of the usual grades, and classroom performance is mainly rated based on classroom questioning; Online grades mainly include questionnaire surveys, online tests, assignments, course resources, online duration, and course forums; The final exam is a closed book format, covering the main theoretical knowledge of each chapter. The question types include single choice, multiple choice, judgment, calculation, and business analysis questions.

This assessment indicator system covers both online and offline performance evaluations, and basically meets the needs of online and offline hybrid teaching. However, in the context of the reform of ideological and political education in the curriculum, the assessment and evaluation index system still has the following shortcomings: firstly, the curriculum assessment and evaluation index deviates from the curriculum objectives and fails to comprehensively evaluate the teaching effectiveness of the curriculum.

The curriculum assessment and evaluation index system aims to evaluate the teaching effectiveness of the course, detect the degree of achievement of the course objectives, and should be set according to the needs of the course objectives. However, the existing assessment index system for intermediate financial accounting courses is not set according to course objectives, only assessing knowledge objectives and some ability objectives, lacking assessment of ideological and political objectives in the course. So the evaluation indicators deviate from the course objectives and fail to comprehensively evaluate the teaching effectiveness of the course. Secondly, the assessment and evaluation index system cannot meet the needs of ideological and political education reform in the curriculum. Similar to the evaluation index system of most courses, the existing evaluation index system of intermediate financial accounting only focuses on the assessment of theoretical knowledge, lacking the verification of the degree of ideological and political goals, which is not conducive to the promotion of ideological and political education reform in courses. Thirdly, the design of the assessment indicator system lacks theoretical support. The existing assessment index system for intermediate financial accounting courses is only set up by the course group teachers based on the needs of blended teaching reform, lacking theoretical support, and the indicator system is not comprehensive and systematic enough. Fourthly, the final exam question types are too traditional. The final exam questions in the existing assessment index system for intermediate financial accounting are single item, multiple choice, judgment, calculation, and business analysis questions, and the test questions are mostly standard answer questions. The question types are too traditional and lack the assessment of students' innovative ability and personal qualities. Fifth, The existing assessment and evaluation indicator system for the Intermediate Financial Accounting course is mainly evaluated by teachers, and students only passively participate in the assessment. the subject of course assessment and evaluation is single. Sixth, the difficulty of course assessment is relatively low, and the proportion of regular grades is not reasonable enough. The proportion of attendance grades is too high. Intermediate financial accounting is the core course of accounting related majors, and the knowledge of the course is relatively important. Students generally have full attendance and high attendance scores. When setting course grades for this course, the attendance score accounts for 50% of the usual grade, which is too high, resulting in a decrease in the difficulty of course assessment.

3. Reform ideas for the assessment and evaluation system of intermediate financial accounting courses under the background of ideological and political education reform in the curriculum

3.1 Theoretical foundation

OBE Concept: The OBE concept is also known as outcome oriented education, competency oriented education, goal oriented education, or demand oriented education. The OBE education concept is a curriculum system construction concept that is outcome oriented, student-centered, and adopts a reverse thinking approach. This educational concept was first proposed by American scholar Spady and is an advanced educational concept^[3].

3.2 Reform ideas for the assessment and evaluation system of intermediate financial accounting courses under the background of ideological and political education reform in the curriculum

This article is based on the practical needs of the reform of ideological and political education in the implementation of the Intermediate Financial Accounting course. The existing course assessment and evaluation index system is adjusted, as shown in Table 1. Firstly, based on the OBE concept, the course objectives are refined. According to the requirements of the teaching objectives, the evaluation index is designed, and teaching evaluation is integrated into the entire process of course teaching to comprehensively evaluate the achievement of teaching objectives. Secondly, reduce the proportion of attendance scores and increase the evaluation indicators for classroom presentation of group discussion results to enhance the difficulty of course evaluation. Thirdly, add secondary evaluation indicators on top of the primary indicators to make the evaluation indicators more comprehensive and easy to operate. Fourthly, the evaluation subject has added student self-evaluation and peer evaluation, and introduced third-party evaluation, enriching the evaluation subject, highlighting the student-centered approach, and mobilizing student enthusiasm. Fifthly, Enriching the types of final exams, adding assessment questions with ideological and political elements, while reducing objective questions and adding case analysis questions.

Table 1 Assessment and Evaluation System for Intermediate Financial Accounting Course under the Background of Ideological and Political Education Reform

Composition of results	Type of indicator	Level 1 indicators	Secondary indicators	Evaluation subject	Knowledge goal	Ability objective	Quality objective	
Regular grades (20%)	Formative evaluation indicators	Classroom attendance (25%)	/	Teachers			√	
		Evaluation of classroom presentations of the results of group discussions (30%)	Knowledge acquisition	Teachers, students	√			
			Teamwork ability	Teachers		√	√	
			Analytical, problem-solving ability	Teachers, students	√	√	√	
			Innovation capacity	Teachers			√	
		Classroom participation (45%)	Level of concentration in classroom listening	Teachers			√	
			Participation in classroom discussions	Teachers	√	√	√	
			Answer the question	Teachers				
		Online performance (30%)	Completion of online learning tasks (40%)	Pre-course Topic Discussion	Teachers	√	√	
				Questionnaire investigation	Teachers		√	√
Online resources for learning	Teachers			√	√	√		
Online submission of study notes	Teachers, students			√	√	√		
Online testing (30%)	/		Teachers	√				
online assignment (30%)	unit work		Teachers, students	√	√	√		
	Practice Report	Third parties, teachers	√	√	√			
Final examination results (50%)	Summative evaluation indicators	Knowledge content (80%)	/	Teachers	√			
		Quality and competence assessment (20%)	/	Teachers		√	√	

4. Conclusion

The reform of the curriculum examination system is the last mile of the reform of ideological and political education in the curriculum. The integration of ideological and political elements into the curriculum assessment system helps to fill the gaps in the implementation of ideological and political education reform in professional courses, and helps to further deepen the reform of ideological and political education in courses. This article is based on the OBE theory, combined with the characteristics of intermediate financial accounting courses and the current status of the assessment system, and reconstructs the course assessment system. This indicator system involves the entire process of student learning before, during, after, and at the end of the semester, enriching the assessment indicators and subjects, and integrating ideological and political elements into the assessment.

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