

Research on the Construction of Civic Politics of Accounting Course in Applied Undergraduate Universities

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Abstract: In the course of the traditional Accounting course in applied universities, teachers often focus on the teaching of professional knowledge and the practical training of professional skills, but neglect the education of students' patriotic beliefs, professional ethics and values. The thesis takes the construction of "Accounting" course Civics as an example, starting from analyzing the nature of course Civics, carrying out course teaching design, and then proposing further construction ideas of course Civics, hoping that through the study of the thesis, the effective implementation of course Civics construction can be promoted.

Keywords: Course Civics; Accounting; Applied undergraduate universities

Fund project: Key curriculum project of Xi'an Eurasia University, NO.2019KC017

In the exploration of the course of Civic Science and Politics, the universities gradually realized that to strengthen the work of ideological and political education in colleges and universities, we must start from the essential requirement of "educating people" in higher education and from the strategic height of national ideology. We should seize the core link of curriculum reform, give full play to the role of the main channel of classroom teaching in nurturing people, focus on ideological and political education throughout the whole process of education and teaching in schools, focus on teaching and nurturing people in the main channel of classroom teaching, explore the ideological and political theory education resources of various courses, give full play to the function of nurturing people in all courses, and implement the responsibility of nurturing people in all teachers. In the traditional course of Accounting, teachers focus on the teaching of professional knowledge and the practice of professional skills, while the education and cultivation of students' professional ethics and professional beliefs are often passed over in a few sentences, or even ignored. In this paper, we will take the reform of the curriculum of accounting in applied undergraduate colleges and universities, and take the reform of the course of Accounting in our university as an example, and discuss the construction of the curriculum of accounting in terms of the nature of course Civics, the teaching design of course Civics, and the further construction of course Civics.

1. Accounting course Civics teaching design

Before teaching a course, it is necessary to determine the 3Ws, namely Who: who the course is for; What: what the course content is; How: how the course is to be taught. Therefore, these three elements need to be clarified before the teaching design is carried out. Firstly, who to teach: the focus of applied undergraduate colleges and universities is on the word "application". teaching content, teaching links, teaching methods and teaching means, improve the overall teaching level, and cultivate high quality applied talents with strong social adaptability and competitiveness. Second, what is the content of the course: "Accounting" is the professional core course of the accounting profession, is the basic introductory course of the course aims to help students understand the basic theories and concepts of accounting, familiar with the basic methods and processes of enterprise accounting. Thirdly, how to take the course: this is for the teaching design of the course.

1.1 Integrate teaching content

On the basis of the existing curriculum construction, follow the economic development and financial transformation needs, deepen the construction objectives of the curriculum, student-centred, combined with the application-oriented talent training objectives highlight the comprehensive financial thinking training of business and finance, mastering comprehensive accounting application

skills as the goal, so that students can through the basic economic business accounting, can integrate the financial information process and business flow, and then be able to determine the global height, the Students will be able to see the application of accounting in a holistic way, to see accounting through business, to see statements through accounting, to see decisions through statements and to see value through decisions. Based on the cognitive rules of student learning, fully reflect the application-oriented characteristics, decompose and integrate the curriculum system and content structure. Relying on the information technology platform, the flipped classroom is designed, and the interactive teaching paradigm of lecture and discussion is designed. With the help of internal and external faculty, the course will continue to improve and enrich various case resources, reflecting new economic dynamics, highlighting new business models, highlighting the characteristics of different industries, and guiding students to strengthen their awareness of accounting integrity by introducing cases involving accounting fraud and accounting malpractice that touch the bottom line of accounting professional ethics. The course also relies on the resources of the information-based financial sharing centre platform to expose students to real business operations and provide them with a deep understanding of the hazards of accounting fraud.

1.2 Optimise the course system

Based on the OBE concept, the course construction is carried out based on “training objectives - graduation requirements - course system - course objectives - course content - expected learning outcomes - course organisation - course assessment”. Based on the professional training objectives and graduation requirements, the course system is optimised to determine the course training objectives and organise the course content from the three dimensions of knowledge, ability and literacy. The whole course is based on the structure of “general - division - general” to explain the content of Accounting, sorting out “basic concepts and theories “The course introduces the basic concepts and theories involved in the course, and closely follows the practical accounting process and the application of specific methods, from the filling and auditing of original vouchers to the filling and auditing of bookkeeping vouchers to the This course provides a step-by-step introduction to the whole process of Accounting, from original voucher preparation and audit - bookkeeping voucher preparation and audit - report preparation. In the study of professional theory, historical stories of experts and scholars in the profession are embedded to cultivate students’ patriotism, such as Professor Lou Erxing. He is one of the most influential contemporary accounting scholars in China, the main founder of the new accounting discipline system, and has made important contributions to promoting the development of accounting theory in China. He graduated from the Accounting Department of the National Shanghai Business School (now Shanghai University of Finance and Economics) in 1937 and went to the Graduate School of Business Administration of the University of Michigan in the same year for further studies. The book was a major reform of the traditional accounting principles and textbook system that had been influenced by the Soviet Union.

1.3 Diversified teaching methods

During the lesson, the teacher of the course team gives up his or her place at the podium for the consolidation part of the previous lesson and invites the students to volunteer to be the facilitator of the class and lead the other students in reviewing the knowledge. After the review, the teacher will also check the gaps in the review session. In order to develop the students’ ability to apply their knowledge, the teacher uses the method of inserting animated cases to help them learn the content, and at the same time, the guidance of rational consumption for students is also carried out, so that students can comply with the marginal utility theory of economics and make reasonable purchasing decisions according to their own learning and perception. They should also think carefully about their consumption during their time at university, when they do not have enough material, and actively work to improve their own consumption structure, oppose bad consumption habits such as extravagance and wastefulness and blind comparison, advocate scientific and rational consumption concepts, and lead healthy and harmonious consumption fashions. These diversified teaching methods not only deepen students’ impressions of their professional knowledge, but also exercise their communication and expression skills. After the lesson, students are asked to sort out their learning experiences in the online teaching system (Tronclass system) and then upload their mind maps to the discussion thread, so as to understand the students’ psychological state, values and learning situation and fill in the gaps accordingly.

2. Accounting course Civics further construction ideas

2.1 Strengthen the cultivation of course thinking politics of lecturers

At present, the course thinking politics is still in the process of continuous improvement and exploration in major universities, and this is also the case in our school, where the awareness of lecturers is still in the embryonic stage and has not yet fully formed a system. Therefore, in the further construction of the accounting course accounting, it is necessary to strengthen the training of teachers in the course of thinking politics, and in the future training of teachers should focus on this aspect of training. The university can also develop new ideas for the construction of course Civics by organizing teaching design competitions and demonstration observation classes.

2.2 Integrating curriculum thinking and politics in course practice

The accounting major itself is a very practical major. At present, in our school's Accounting course, there are 8 hours of practice, which can be completed by organising off-campus visits to study, going to enterprises and simulating accounting practices. Through field trips to enterprises, students will learn about the workflow of financial practices and be aware of the importance of love and dedication to work and hard work in advance. Through the simulation of accounting practice, embedded in the accounting sandbox practice, students can grasp the theory at the same time can focus on the current situation of the industry information technology and the full picture of the future career scenario, and at the same time through the rotation of different positions, so that students have feelings and feelings about different positions, rather than in a fixed position to produce a fixed mode of thinking, so as to establish an innovative way of thinking, enhance the autonomy of students of professional knowledge, focus, and so on. This will help students to develop innovative ways of thinking, enhance their autonomy and focus on their professional knowledge, and better resonate with different students to learn knowledge together, so as to achieve the effect of knowledge for action, action for knowledge, and the unity of knowledge and action in Civic and Political Science practice. Through the course practice, it can also record and feedback the teaching effect of the course more completely and promote the continuous updating and revision of the course construction.

3. Conclusion

By analysing the nature of the course's thinking and politics and integrating it into the professional curriculum, the lecturers can further enhance the cultivation of students' patriotism, professional ethics and correct values, and truly "preach, teach and explain". Through the study of professional courses, students can, on the one hand, master the relevant professional knowledge and, on the other hand, exercise their practical skills, enhance their patriotic enthusiasm, strictly abide by professional ethics and establish the correct values.

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