

Application of Interaction Chain based Curriculum Civics in the Core Curriculum of Accounting Major

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Abstract: In the context of higher education reform, the teaching of core courses of accounting majors not only needs to impart professional knowledge, but also needs to cultivate students' socialist core values. Interactive Chain Curriculum Civics refers to organically integrating the elements of Civics into the core curriculum teaching of accounting majors in the teaching content and teaching activities, so that students can master professional knowledge at the same time of ideological and political education. Interactive Chain Civic and Political Education Mode is an innovative teaching method of integrating Civic and Political Education in the core courses of accounting majors. The implementation of this model is a major initiative to implement the education policy of the Party and the State in the new period for colleges and universities to undertake the fundamental task of establishing morality and educating people. The Interactive Chain Civic and Political Programme help to cultivate students' correct outlook on the three concepts, enhance their sense of social responsibility and sense of mission, and are crucial to achieving the goals of higher education. The purpose of this paper is to explore the application of interactive chain curriculum Civics in the core curriculum of accounting majors, with a view to enhancing the comprehensive quality of students.

Keywords: Curriculum Ideological and Political, Interactive Chain, Major in Accounting, Colleges and Universities.

1. Interactive Chain Curriculum Civics and its Application to Teaching Accounting

Curriculum Civics integrates ideological and political education comprehensively into the teaching of professional courses, builds an all-round pattern of human education, embodies life indoctrination and value leadership, and realises the comprehensive educational concept of collaborative human education and the pursuit of life indoctrination and leading significance.

Interactive Chain Course Civics is a teaching mode based on the theory of Civics education and modern educational technology means. It emphasises the subject position of students, and through building an interactive learning environment, students can actively participate, actively think, and apply the knowledge they have learnt about Civics and Politics to their professional practice. The significance of the Civics of accounting professional courses lies in the fact that the industry has high requirements for accounting talents with high professional ethics and strong sense of social responsibility, which are widely enrolled in the country, and there are many accounting practitioners, a few of whom have distorted values and worrying qualities, therefore, only by combining the basic accounting courses of colleges and universities with Civics and Politics elements, and basing on the teaching objectives, the cultivation of talents as a task to achieve the cultivation standards of social talents. In the core curriculum of the accounting profession, the interactive chain course Civics can help students recognise their social responsibility and mission as accountants, and enhance their sense of professional ethics and social responsibility.

2. The Theoretical Framework of Interaction Chain Curriculum Civics in Relation to the Core Curriculum of the Accounting Programme

2.1. Theoretical Foundations of the Interactive Chain Curriculum Civics

The theoretical foundations of Interaction Chain Curriculum Civics include the following:

Marxist philosophy: consciousness is dynamic and creative, and can have a reaction to the material world. Curriculum Civics influences students' consciousness through curriculum teaching and helps accounting students to establish a correct world view, outlook on life and values^[1].

Curriculum theory: Curriculum theory research shows that the curriculum is the main form of school education and an important way to achieve educational goals. Curricular Civics integrates the content of ideological and political education into the teaching of the curriculum in order to achieve the goals of ideological and political education^[2].

Socialism with Chinese Characteristics in the New Era: The culture of socialism with Chinese characteristics in the new era contains rich resources for ideological and political education, and integrating it into the "big ideological and political courses" in colleges and universities is an inevitable move in response to the national mission^[3]. 2020, the Ministry of Education emphasized in the Guidelines for the Construction of Civic and Political Construction of Courses in Higher Educational Institutions that "the professional courses are the basic carriers for the construction of ideological and political construction of the courses. ". The integration of various aspects of ideological and political education in the teaching of core accounting courses is an important part of the interactive chain of course ideology and

politics.^[4]

At the same time, the 20th Congress emphasized the importance of strengthening the ideological and political theory courses in classroom teaching, and proposed ways to improve them by adapting to the needs and expectations of students' growth and enhancing the relevance and affinity of ideological and political education. Apart from the ideological and political theory courses, all other courses also have the responsibility to fulfil their teaching responsibilities, synergise with each other and develop together to create a synergy effect. In the core curriculum of the accounting profession, in addition to imparting knowledge, teachers should also impart correct values. In the future, the professional ethics of the accounting profession is closely related to the socialist core values, so these values should become an important part of the ideological education and be carried through the teaching of the accounting professional courses^[5]. In order to achieve this goal, Civic and political education can be organically coupled with the core curriculum by optimising the interactive chain curriculum^[6].

2.2. Characteristics of Interactive Chain Course Civics

Implicit penetration: the interactive chain course Civics combines Civics content with professional knowledge, so that students can receive Civics education while learning the course speciality.

Throughout: Interactive chain course Civic politics runs through the whole process of professional course teaching, from course design, teaching implementation to teaching evaluation, all permeated with elements of Civic politics education.

Independence and Dependence: Curriculum Civics has independence in setting goals, and all courses are able to determine the direction of Civics education in their own courses. However, from the point of view of educational content, it is not independent, but dependent on the teaching content and teaching process of the core courses of accounting profession itself.

Strong practicality: the interactive chain course Civics emphasises the integration of rich theoretical knowledge with online and offline practical activities, combining theoretical knowledge with practical experience, and effectively applying the knowledge gained in practice. Therefore, the interactive chain course Civic and Political Science has strong practicality, which can help students combine the content of Civic and Political Education with their own learning life, internalise it in their hearts and externalise it in their actions.

Strong relevance: Interactive chain course Civic and political education is targeted according to the characteristics of different majors, different levels and different types of students. Therefore, the interactive chain of courses has a strong relevance, and can be integrated into different courses with corresponding elements of ideology, so that ideological education is closer to the actual students and more effective.

To sum up, the Interaction Chain Curriculum Civics has the above features, which can well match the core courses of the accounting profession, cultivate students' core qualities and vocational abilities, and improve students' comprehensive quality.

2.3. Applicability of Interactive Chain Curriculum Civics in the Core Curriculum of Accounting Programmes

In the context of higher education reform, the teaching of accounting professional core courses needs to pay more attention to cultivating students' socialist core values and equipping them with good professional ethics and social responsibility. As an emerging teaching mode, Interactive Chain Curriculum Civics can effectively integrate Civics education into the core courses of accounting majors and promote the comprehensive development of students' ideological and moral quality and professionalism.

In order to promote the construction of the accounting integrity system and enhance the professional ethics of accountants, the Ministry of Finance promulgated the Code of Professional Ethics for Accountants in January 2023, which includes the contents of "adherence to integrity and law-abiding public service; adherence to the standards and codes of professionalism; adherence to learning and righteousness and innovation"^[7].

The core courses of the accounting profession, such as financial accounting, cost accounting, auditing, etc., are also full of rich civic-political elements, including professional ethics, social responsibility, the concept of the rule of law and the spirit of innovation^[8]. These Civic-Political elements are closely related to the knowledge system of the core courses of the accounting profession, and can be naturally integrated into the teaching of the courses by using the interactive chain course Civic-Politics. As a core course for the training of accounting talents, the financial accounting course is matched with the interactive chain course Civics, which promotes the construction of Civics in a student-centred way, so that students can get professional knowledge while cultivating professional ethics, awareness of the rule of law and sense of social responsibility, and better match with the needs of jobs^[9].

Through the core accounting courses, students can enhance their political identity, moral cultivation, awareness of the rule of law and scientific spirit, and at the same time improve their comprehensive qualities such as learning ability, thinking ability, practical ability and innovation ability^[10]. More importantly, the Interactive Chain Curriculum Civics can help students master the basic knowledge and basic skills of the accounting profession, and cultivate students' professional ethical literacy, sense of social responsibility and innovation ability, so that students can better adapt to the social development trend and better employment.

2.4. The Interactive Chain Curriculum Civics Model Realises Organic Integration of Civic Education and Professional Teaching

Infiltration of Civic and Political Education in Teaching: Civic and political elements are integrated into the course content in teaching, and when designing the syllabus and teaching plan of the core courses of the accounting profession, it is important to understand how to use the interactive chain of courses on Civic and Political as well as to clarify the teaching objectives. For example, when teaching accounting analysis methods, the practicality and effectiveness of accounting analysis methods can be combined with the actual situation of socialist economic development with Chinese characteristics^[11].

Carrying out Civic and Political Education Activities: Teachers should carry out diversified educational activities,

such as organizing students to visit revolutionary memorial halls and martyrs' cemeteries to carry out patriotism education; guiding students to participate in social practice activities to carry out labour education; and organizing students to participate in volunteer activities to carry out education on the spirit of dedication.

Constructing a Civic and Political Education Structure: The core curriculum of accounting majors contains a wealth of Civic and Political elements, and teachers should carefully excavate the Civic and Political elements in the curriculum and organically integrate them into the teaching. Teachers can also design interactive chain of Civic and political education activities in various forms, such as case studies, discussions, simulation training, etc., to guide students to explore economic, social and ethical issues. Through these measures, the organic integration of Civic and Political Education and professional teaching can be realised, and talents with all-round development of morality, intelligence, physical fitness and aesthetics can be cultivated, as well as talents with the spirit of innovation and practical ability, a sense of social responsibility and an international outlook^[12].

3. Strategies for the Implementation of Interactive Chain Curriculum Civics in the Core Curriculum of the Accounting Programme

The application of Interactive Chain Curriculum Civics in the core curriculum of the accounting profession can effectively improve the comprehensive quality of students. By integrating Civics education in classroom teaching, we can cultivate practitioners of socialist core values, and we can also cultivate job seekers with high qualities for the accounting profession^[13].

3.1. Specific Strategies for Implementing Interactive Chain Curriculum Civics in the Core Curriculum of Accounting Programmes

3.1.1. Integration of Civic and Political Elements in Curriculum Design

At the stage of course design, teachers make full use of the Civic-Political elements in the core courses of the accounting profession and integrate them into teaching, for example, select teaching materials that reflect the Civic-Political elements, such as classic cases in the history of accounting, the deeds of advanced people in the accounting profession, etc., and combine them with the corresponding contents to tell a good accounting story and experience the Civic-Political elements. For example, in the course of Financial Accounting, teachers can integrate the socialist market economy theory, the concept of honesty and integrity into the teaching of the course, interspersed with case studies, character play and other teaching methods, so that students can experience the elements of the Civic-Political in the case stories, and learn the professional knowledge and the correct values through practical interaction. For example, in the course of Auditing, students can be organised to play the roles of the auditor and the audited unit, to experience the importance of honest management in the process of playing, and to play a variety of roles to experience different values and outlooks on life. At the same time, students are required to collect some elements of Civics offline by themselves, and share with other students

in the accounting classroom the connectivity between the collected information and this course, and other students will evaluate it, so as to strengthen the importance of students' attention to the Civics of the course in this interactive form^[14].

3.1.2. Infiltration of Civic Education in Teaching and Learning Implementation

In the course of the classroom, the teacher can use cases rich in Civics elements to carry out heuristic teaching. In the course of Financial Accounting, the teacher can design such a teaching activity: introducing new knowledge: the teacher first asks the students a question: "How do you think about the irregularities in the accounting profession?" Through this question, the teacher can guide students to think about the connection between social justice and accounting. Collaborative exchange: Students are divided into small groups and asked to discuss the topic, explore the issue together and share each other's insights and ideas. Afterwards, representatives are sent to present the results of their discussions to other groups to promote cross-group communication and learning interactions. Reflective Enhancement: Finally, students are guided to reflect and appreciate the connection between social justice and accounting, and conclude the role of accounting in CSR. For example, in the Cost Accounting course, teachers can guide students to discuss the relationship between product costing and the economic efficiency of the enterprise through the interactive chain of course reflection, linking the basic knowledge of accounting with practical concepts, and we can help students to understand the importance of the correct values and to tell a good life story^[15].

3.2. Establishment of a Teaching Evaluation System

In order to comprehensively evaluate students' performance in terms of professional knowledge and ideological and political literacy, it is necessary to establish a scientific and reasonable teaching evaluation system, which evaluates students' mastery of professional knowledge as well as their ideological and political literacy.

Regular grades: including class performance, homework completion, and class quiz grades.

Social practice: Teachers can organise students to participate in social practice activities to examine students' sense of social responsibility and mission, and use this as an important basis for evaluating students' civic and political literacy^[16].

Final examination: It consists of two parts: the in-class level examination and the Civic and Political Literacy Examination. The in-class level examination illustrates students' mastery of professional knowledge, while the Civic and Political Literacy Examination examines students' understanding and knowledge of Civic and Political content.

Teachers should make a comprehensive evaluation of students' professional knowledge and Civic and Political literacy in order to arrive at students' final grades. In addition to the traditional evaluation of exams and assignments, teachers can also introduce personal statements, group discussion records, and project reports to evaluate students' understanding of and thinking about Civics and Politics content. At the same time, teachers can also provide students with course feedback channels so that they can give their opinions and views on the Civic and Political elements of the course.

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4. Summary and Recommendations

4.1. Summary

Firstly, by integrating Civic and Political Education into classroom teaching, it can improve students' knowledge and understanding of professional ethics and social responsibility, and cultivate their ability to follow ethical norms and correctly deal with professional ethics. Secondly, the use of interactive teaching can stimulate students' interest and participation in learning, enhance their teamwork and communication skills, and help to comprehensively improve students' overall quality^[17]. Finally, the establishment of a comprehensive evaluation system can comprehensively assess the development of students in Civic and Political Education and Accounting Professional Teaching, which helps to scientifically evaluate the comprehensive ability of students. By integrating Civic and Political Education into classroom teaching, it can improve students' knowledge and understanding of professional ethics and social responsibility, and cultivate their ability to follow ethical norms and correctly deal with professional ethics.

4.2. Problems

However, there are some problems with implementation.

Firstly, individual teachers lack the relevant knowledge and understanding of Civic and Political Education, resulting in insufficient integration of Civic and Political in the classroom. Secondly, the constraints of the curriculum and teaching methods make it difficult to organically combine the Civic and Political Education with the learning of accounting professional knowledge and lack of depth. Third, the lack of effective evaluation mechanisms and standards makes it difficult to scientifically assess the situation of students in Civic and Political Education. Fourthly, Civic and political

education lacks the support of relevant resources, such as the insufficiency of teaching materials, teaching and other teaching aids^[18]. Finally, students do not pay enough attention to Civic and Political Education and lack the consciousness to participate in it.

4.3. Measures and Recommendations

4.3.1. Enhancement of Teachers' Knowledge and Professionalism in Civics and Politics

Teachers as the backbone of the course of ideological and political education, the level of their own educational ability and teaching level will affect the ultimate effectiveness of education, but also affect the effectiveness of the course of ideological and political work. Therefore, the construction of the teacher team also needs to be paid attention to, need to cultivate a moral and talented, excellent quality of accounting education teacher team. Colleges and universities can create on-campus meeting places or teaching and research venues specifically for accounting teachers to study, and regularly organise teaching method training for the teaching team; or can also regularly invite cooperative enterprises to the school base to share their experience in accounting work, accounting practice seminars, so as to strengthen teachers' theoretical knowledge and practical skills^[19].

4.3.2. Reform of the Curriculum and Integration of Content

In order to deepen the ideological connotation, the curriculum should be reformed to integrate the content of ideological and political education into the professional knowledge of accounting^[20]. A scientific evaluation system and criteria should be established to comprehensively assess students' ideological and political quality and comprehensive ability. In addition, the construction of resources and platforms needs to be strengthened to provide teachers with more relevant resource support and build online and interactive platforms to promote wider resource sharing and exchange. The organic combination of civic and political education and accounting education is an important part of promoting the comprehensive quality cultivation of accounting education, in order to cultivate more quality accounting talents with civic and political literacy and ethical sentiments.

4.3.3. Innovation in Teaching Methods and Practical Sessions

Combined with information technology means, a more interactive teaching method is adopted to improve the teaching effect and student participation, and further deepen the application of interactive chain course Civics in the core courses of accounting majors^[21].

Meanwhile, in the practice link, colleges and universities should strengthen the cooperation with enterprises and industries, through practice projects and internships, so that students can be better integrated into the professional practice of accounting and improve their professionalism and practical ability. Strengthening the practice link and closely integrating with the actual accounting work, it is also necessary to introduce enterprise practice, study tours and seminars.

Finally, the overall reform of accounting education should be promoted, emphasis should be placed on the comprehensive quality training of students, focusing on students' professional ethics and social responsibility, so as to lay a solid foundation for the cultivation of accounting talents.

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Public Disclaimer

The authors declare that there is no conflict of interest.

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