

Research on the Reform of Blending Teaching Based on Curriculum Ideological and Political Education and OBE Teaching Concept: Taking the Course of Accounting Principles as an Example

Chunhua Huang, Zhenzhu Shu

School of Economics, Guangzhou College of Commerce, Guangzhou 511363, China

Abstract

In order to realize the organic integration of course politics and course teaching, and to provide value guidance while granting knowledge to students, so that political cultivation and professional cultivation can go in the same direction, this paper takes the basic course "Principles of Accounting" of economics and management majors as an example, and puts forward the concept of OBE, and the cultivation goal of specialized talents in colleges and universities as the basis. Based on the new teaching concept of organic integration of course ideology and OBE, we fully excavate the ideological and political points embedded in the course teaching, and put the shaping of students' values into the teaching of knowledge and the cultivation of ability, so as to comprehensively promote the construction of "Principles of Accounting" course ideology, and to effectively achieve the effect of educating people. At the same time, the course integrates information technology in depth, innovates hybrid teaching mode, and implements the fundamental task of cultivating morality and nurturing people in thought and action, so as to cultivate socialist builders and successors for the Party and the country.

Keywords

Curriculum Ideological and Political Education, OBE, Principles of Accounting.

1. Introduction

Colleges and universities need to build the curriculum in the same direction as the construction of ideology and politics, in order to truly realize the goal of cultivating morality and nurturing people, which is the fundamental task of higher education in the new era. The Guideline for the Construction of Civic and Political Construction in Higher Education Courses issued by the Ministry of Education in 2020 clearly points out the importance of promoting the construction of the Civic and Political Construction in higher education courses and makes a comprehensive deployment of the construction of the Civic and Political Construction in higher education courses. "Main battlefield", "main channel" role of classroom teaching, ideological and political education throughout the entire process of education and teaching, combined with the construction of school quality culture, the formation of various types of courses and ideological and political theory courses in the same direction, synergistic co-construction of a new pattern [1].

Outcomes-based Education (abbreviated as OBE) was first proposed in 1981 in the book "Output-Based Education: Controversies and Answers" written by American scholar Spady W.D. The education model follows the four major principles of "clear focus, expanding opportunities, and raising expectations"; conceptually, it emphasizes "student-centered" that is, student-centered and oriented to student learning outcomes, Reverse design" four principles, in terms of concept, emphasizes "student-centered" that is, student-centered, student learning outcomes-oriented [2]; in practice, focuses on what students "get the ability to get and be able

to do" after education, that is, focusing on students' knowledge, skills, and abilities. "that is, focus on students' knowledge, ability, quality three-dimensional" ability output ", highlighting the ability-based education. From the educational concept of OBE, it can be seen that OBE emphasizes student-centeredness, focuses on the cultivation of students' abilities, and reflects the curriculum and teaching design based on the cultivation of students' ultimate abilities.

2. Problems in the "Principles of Accounting" Course and The Teaching Process

"Principles of Accounting" is a basic compulsory course for economics majors, and the teaching target is the undergraduate students of higher education who have already mastered the basic theoretical knowledge of macro- and micro-economics and have certain analytical ability to economic problems. According to the arrangement of the talent cultivation program of the college, "Principles of Accounting" is offered in the third semester of the undergraduate program, and "Financial Statement Analysis" is offered in the fourth semester as a follow-up course, taking into account that many financial courses such as corporate finance, securities investment, etc. are related to company financial statement analysis. At the same time, considering that many subsequent financial courses such as corporate finance, securities investment, etc. are related to the analysis of financial statements of the company, the syllabus of "Principles of Accounting" will be described as follows: this course covers the basic concepts, basic theories, basic methods and basic operational skills of accounting, the analysis of the principles of accounting, and the digging, thinking and application of accounting data on , which provides relevant knowledge support for the study of the students in the subsequent courses. This course is an examination course, focusing on the study of accounting principles. This course is an examination course, focusing on students' ability to analyze economic operations and read and prepare basic financial statements. Through studying relevant cases and accounting principles, students will be able to understand the Accounting Law and other relevant laws and regulations, have a high sense of responsibility and professional ethics, and be able to use accounting information to conduct financial analysis, laying the foundation for investment decisions in the future work.

According to years of teaching practice, combined with the existing research literature found that many colleges and universities on the "Principles of Accounting" curriculum reform research and practice, the relevant literature results are more, the course of the ideological and OBE concept of the research is also quite a lot, according to the existing research and practice, the teaching process exists in the following problems

2.1. Insufficient integration of specialized courses with the elements of ideology and politics, and the emergence of "two skins" in the process of implementation.

In the past two years, as the major universities have begun to carry out the study and exploration of the reform of the curriculum Civics teaching, college teachers basically have the awareness of the curriculum Civics, but lack the ability to teach the curriculum Civics, in the teaching of the church, deliberately add the relevant Civics elements, or use a special period of time to teach the Civics content, so that there is a lack of organic fusion between the professional knowledge and Civic content, losing the significance of the curriculum Civics. At the same time, due to the lack of language expression ability and the improper embedding point of the Civic-Political elements, etc., the transition of its lecture content is hard and rigid, affecting the students' interest and acceptance of the course, but instead of achieving the teaching effect of the opposite of the opposite of what is necessary, in the long run, it gradually saps the teachers' initiative of integrating the Civic-Political elements into the classroom and the students'

interest in the learning of professional knowledge, and it is difficult to play the effect of the Civic-Political of the course of moralizing and shaping the people [3].

2.2. Disconnect between the teaching objectives of the program and the development of students' ultimate competencies

According to the general secretary Xi Jinping put forward "talent training system must be based on the training of what kind of people, how to train people this fundamental issue to build", colleges and universities for the training objectives of the various specialties have a clear positioning, to set up a talent training program. However, when it comes to a certain course, it is often easy to fall into the predicament of "not seeing the forest for the trees". Each professional course has formulated a clear syllabus, but after completing all the university courses, whether the students have really mastered the professional knowledge, professional skills and professionalism required for graduation? Generally speaking, the cultivation objectives of majors should be the concretization of the cultivation objectives of schools, the cultivation objectives of courses should come from majors, and the teaching objectives of courses should be operable and measurable as much as possible so that the status of students' achievement of the objectives can be evaluated. If the objectives are not clear, there is no basis for evaluating the effectiveness of teaching and talent training. As a result, it is also easy to have a state of mismatch between the ability of college students after graduation and the needs of employers.

2.3. The traditional teaching mode is not conducive to the cultivation of students' creative thinking

Principles of accounting course as a theoretical and practical are very strong courses, the traditional teacher lectures, students practice after class teaching mode is difficult to mobilize the enthusiasm of students, specifically manifested as follows: ① classroom atmosphere is not active. Principles of accounting as a professional introductory course, there are a lot of terminology and concepts need to be mastered by students, the content of the teaching of the beginner seems boring, the traditional teacher explains, students passively accept the way it is easy to make the students feel boring, can not raise interest, resulting in an inactive classroom atmosphere, a few students can not keep up with the direct abandonment of the situation, which greatly affects the teaching effect. ② Insufficient student practice. Principles of accounting course of operation, practice, by the classroom time constraints, students do not have enough time in the classroom discussion, practice, thus affecting the students' understanding of practical content, mastery. ③ Less time for teacher-student interaction. Restricted by the classroom time, teachers leave very little time for students to discuss and communicate in class, students have more options for independent study after class, and the communication time with teachers after class is not guaranteed. ④ Students' thinking ability cannot be exercised. Under the traditional teaching mode, students passively accept the teacher's knowledge indoctrination, lack of active thinking, problem-solving ability, not conducive to the cultivation of students' creative thinking [4].

2.4. The lack of learning objectives affects students' interest and initiative in learning

With the deepening of teaching reform, a variety of teaching methods and tools have been introduced into the classroom, such as MOOC, microclasses, microvideos of exercises, flipped classrooms, scenario teaching, case teaching and multi-task driving. However, most of these methods focus on "teaching", and there is a relative lack of research on teaching and learning. In the traditional teaching mode, lecturers generally follow the process of accounting recognition→accounting measurement→accounting records→accounting reports to progressively break down the knowledge points and explain the knowledge points in an

interlocking manner. However, for students without practical background, the lack of learning objectives affects students' interest in learning, and since they do not know the usefulness of the knowledge points, students can only passively accept the indoctrination and become the executor of the teacher's thinking, requiring all students to produce the only standard answer, and students do not have the opportunity to think and express independently [5]. Moreover, this teaching path is not in line with the interactive and highly participatory lifestyle of the Post-90s and Post-00s (e.g., QQ, WeChat, posting, etc.), and it also restricts the cultivation and play of students' subjective initiative, teamwork ability and communication skills. Therefore, how to fully mobilize the learning motivation of business students and cultivate their ability to identify, analyze and solve problems is a serious issue in front of educators.

3. "Principles of Accounting" Course and Teaching Reform Ideas

3.1. Combine the knowledge of accounting with the elements of ideology and politics skillfully to cultivate students' correct ideology and values.

"Cognition is a process, not a result." The charm of education lies in the process of knowledge presentation, "Principles of Accounting" course of ideological teaching needs to be accounting knowledge and ideological elements of the clever combination of ideological and political elements, the cultivation of students' ideology and values into the teaching practice, from the table and the inside, fascinating to guide students to understand the important role of accounting knowledge in the development of enterprises, and deepen the understanding and awareness of the social change and national development of the students. It also deepens students' understanding of social change and national development, and helps them realize high-level comprehensive development. Deeply integrate the basic knowledge of accounting with Marxist dialectical thinking, traditional Chinese culture and virtues, socialist core values and advanced enterprise management concepts, and strengthen national education, vocational literacy cultivation and values inculcation in the lectures, so as to fully demonstrate the spiritual connotation of socialist thought with Chinese characteristics in the new period. Leading the reform of the Principles of Accounting course with the course ideology Accounting is the value consideration of the economic activities of the main body of accounting. In the course reform, the harmonious, green and win-win development concept of "enterprise-government-market-ecology" must be infiltrated into the course teaching content, so that students can understand the mission and responsibility of the enterprise, and enhance their sense of social responsibility and interest in learning. It is important to infuse the concept of harmonious, green and win-win development into the teaching content of the curriculum, so that students can understand the mission and responsibility of enterprises, enhance their sense of social responsibility and interest in learning, and promote their independent learning ability.

3.2. Reverse design of course teaching objectives and content based on OBE teaching concepts

Whether it is the constructivist view of learning or results-oriented education concept, both reflect the transfer of educational activities from "teacher-centered" to "student-centered", starting from the market demand, to find the ability that students majoring in finance should have, so as to reverse The talent cultivation system is then subdivided into the specific teaching objectives of each course, reflected in the content of the lectures, and adjusted appropriately according to the employment situation of the students.

3.3. Innovate existing teaching models

Change the existing teaching mode, shift the focus of teaching to students, take students as the center, give students more opportunities to express and show, improve students' participation,

cultivate students' ability to think independently, reduce the dullness of Civic Education, and avoid rigid dogmatic education.

3.4. Make full use of the development of Internet technology to mobilize students' learning initiative

With the development of Internet technology and the arrival of the era of "big intelligence, movement and cloud", new information technology is subversively changing the teaching of accounting theory and accounting practice. Mobile payment, mobile office, cloud computing and financial sharing center can make accounting vouchers, accounting books and financial statements automatically generated; the environment of big data makes it easier and faster to interface between the business department and the financial department of the enterprise; the distributed bookkeeping of the blockchain technology makes the business data automatically verified by each node, and prevents tampering of the recorded data. The development of new technologies has brought new challenges to accounting education and provided unprecedented opportunities for the change and transformation of accounting education, which continues to push forward the reform and innovation of accounting teaching content and accounting teaching materials.

In the era of digital economy, we should follow the development trend of accounting informatization and update the teaching content of the accounting principles course, the core content of which is mainly reflected in the "light accounting, heavy business control". The traditional teaching of accounting principles mainly centers on "accounting vouchers - accounting books - financial statements", focusing on accounting technology, that is, the accounting processing of enterprise economic operations. However, in the era of "big intelligence and cloud", artificial intelligence can basically complete the mechanical, procedural technical processing part of the work, so the focus of training future financial talents, from the traditional accounting processing to the enterprise's economic business and its control of the movement of funds triggered by, that is, according to the business process analysis of the enterprise's capital movement, teaching the main logical idea is "economic vouchers - accounting books - financial statements" to start. The main logic of teaching is "economic business - capital movement - accounting processing". In the introduction of the economic activities of enterprises, it is divided into the financing stage, supply stage, production stage, sales stage and financial results of the accounting and distribution stage and other five major links, the formation of the enterprise's basic capital flow structure. In order to make the abstract capital movement process concrete, so that students more intuitive understanding of the whole process of enterprise capital movement, teaching can be cited in the "accounting sand table model", simulation of economic operations in the capital movement, with the most understandable language and graphic images, vivid depiction of esoteric accounting theories and complex accounting accounting operations, so as to truly Realize the integration of enterprise capital flow, business flow and its information flow. For example, when analyzing various accounting principles and accounting assumptions, using the sand table deduction into the process of capital movement, so that students not only know how the enterprise's capital movement, but also know the reasons for such movement of funds, so as to be able to comprehensively control the enterprise's economic operations, improve students' ability to analyze and solve problems.

4. Conclusion

In short, to implement effective teaching reform and cultivate the new man of the times, we should bear in mind the glorious mission of cultivating morality and nurturing people, update the traditional teaching concept to the teaching concept based on curriculum civics and OBE, highlighting the student-centeredness, result-orientation and continuous improvement, and at

the same time, deeply integrating information technology and organically integrating the content of curriculum civics into all aspects of professional course teaching. Based on this, firstly, we should be oriented to the effectiveness of talent cultivation, organically integrate the nurturing resources with academic resources and the elements of course ideology and politics, realize the organic unity of knowledge acquisition and value leadership, break through the time and space limitations, adopt the online and offline hybrid teaching mode, and promote the establishment of a three-dimensional nurturing mode of all-embracing, all-directional and all-encompassing. Secondly, it is necessary to seize the key point of classroom educating people, and play the role of the main battlefield and main channel of course politics in classroom educating people. Thirdly, we should follow the law of education and teaching, reasonably excavate and apply the elements of course politics, and realize the organic integration of course politics and talent cultivation.

Acknowledgements

Guangzhou College of Commerce 2022 Quality Project: Discussion on Teaching Reform of Principles of Accounting Course under the Concept of Curriculum Civics and OBE Education (2022JXGG48).

References

- [1] Xu Hanyou, Li Yuanyuan, Li Ying: Research on course ideology teaching of accounting courses in the new era, Finance and accounting newsletter, vol. 14(2022), 28-32.
- [2] Tang Feng, Zhou Yanling, Tan Xueyan: Exploration on the construction and practice of Civic Teaching in Basic Accounting Course. Business Accounting, vol. 6(2022), 127-129.
- [3] Dong Birong: On the construction idea and landing path of course politics--Taking "Accounting" course as an example. Accounting Newsletter, vol. 14(2022), 20-23.
- [4] Wang Li, Zhou Dayong: Research on the teaching of course ideology and politics based on the concept of OBE--Taking the accounting major as an example. Accounting Newsletter, vol. 14(2022), 24-27.
- [5] Qi Qiyuan: Research on Teaching Reform of Accounting Course Based on OBE Concept. Journal of Jilin Engineering Technology Normal College, vol. 37(2021), 23-26.