

Research on the Evaluation of Ideational and Political Education of Majors in Finance and Accounting of Universities and Colleges

Xiaoli Huang

Shaanxi Business College, Shaanxi Open University, Xi'an, Shaanxi, 710119, China

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Abstract: With the continuous updating and development of educational concepts, teaching models are also constantly innovating. In today's education field, innovative teaching methods have attracted much attention. Curriculum ideational and political education is a teaching model that integrates professional learning with ideational and political education. And it is a kind of embellishment silent recessive education. The establishment of the evaluation index system of ideational and political education can effectively test the effectiveness of ideational and political education, monitor the quality of ideational and political education, and constantly improve the level of ideational and political construction. Based on the analysis and research of universities and colleges in Shaanxi province, this paper attempts to construct a multi-dimensional evaluation index system of ideational and political education of majors in finance and accounting of universities and colleges, which includes four dimensions of first-level indexes and nine secondary indexes, to provide evaluation tools for the effectiveness of ideational and political construction of the curriculum.

1. Introduction

In 2020, the Ministry of Education issued the guiding outline for ideational and political education in higher education curricula, emphasizing that ideational and political education activities should be carried out with the help of specialized educational and practical courses, thus, an ideational and political education system of all members, all aspects and all processes is formed. When the university advances the curriculum ideational and political construction to a certain extent, the curriculum ideational and political evaluation has also been put on the agenda. A reasonable evaluation of the course ideational and political education can effectively test the teaching effect of the course ideational and political education, and promote the level of the implementation of the course ideational and political education, and continuous improvement and improve the level of curriculum construction.

At present, the research on curriculum ideational and political work in the academic circle focuses on the basic aspects of developing curriculum ideational and political work, such as teaching method reform research, curriculum ideational and political realization path, curriculum

ideational and political content system and teaching model construction research [1]. Relatively, the research results of the evaluation index system of curriculum ideology and politics are few, and the research of the evaluation index system of curriculum ideology and politics that can be popularized, operated and systematized is insufficient. The current evaluation system mainly centers on the micro-level of single course [2], and the ideational and political evaluation of the whole professional course system as well as the whole professional category is not involved much. In view of this, this study tries to construct the evaluation system of the ideational and political education of finance and accounting courses, and to provide operability and applicable evaluation standards for universities and colleges to objectively evaluate the effectiveness of ideational and political education of finance and accounting courses. It provides direction guidance for the ideational and political education of the courses of finance and accounting majors in colleges and universities, and provides impetus for the realization of moral cultivation in the course of ideational and political education.

2. The Basis and Principle of the Construction of the Evaluation Index System of the Course Ideational and Political Education

According to the outline in 2020, the ideational and political education system of all-staff, all-round and all-process has indicated the evaluation basis, direction and extent for the ideational and political assessment of financial and accounting courses in colleges and universities, it also provides the framework of the evaluation index system of curriculum ideology and politics for this research. Therefore, it is decided that principles of ideational and political evaluation of the curriculum are following: (1) principle of objectivity, the content, method and attitude of evaluation should be objective, based on the objective facts, to evaluate fairly and seriously. (2) Procedural principles. The ideational and political evaluation of curriculum must monitor the whole teaching process. (3) Principle of development. Education is a long process, in the process of education, teachers and students will influence each other, and then mutual change, common growth; With the extension of teaching time will continue to develop, students' knowledge reserve, physical and mental health, with the extension of teaching time will continue to develop [3]. The evaluation index system of curriculum ideational and political teaching is not fixed, and it can be adjusted and improved according to the actual situation. (4) Principle of operability. We strive to select evaluation indicators to be simple, specific, clear, easy to implement and promote in practice, indicators should have practical significance, easy to quantify and operate.

3. The Construction of the Evaluation Index System of Ideational and Political Education on the Courses of Finance and Accounting Major in Universities and Colleges

First Step: using the grounded theory to analyze the extraction index. The grounded theory has been widely used in many subjects in recent years due to its integrated and standardized research methods, and has also received the attention and recognition of many scholars in the field of education and teaching [4]. Here, the subject group uses the most widely used procedural grounded theory to explore the elements of the ideational and political evaluation index system of financial and accounting courses of universities and colleges.

A total of 24 in-depth interviews were conducted among 5 enterprises, 1 educational department and 6 universities in Shaanxi province. The design of the outline of the interview focuses on the effect, influencing factors, existing problems and countermeasures of the ideational and political course of the accounting major in colleges and universities. After interviews and data collection, the text data are analyzed sentence by sentence by using qualitative analysis software NVIVO12, the content of the text is mined and conceptualized, and the initial category is extracted. After software

automatic coding and manual coding, 13 basic concepts were refined, and 6 initial categories such as “Curriculum ideational and political of universities and colleges” were clustered. After merging and optimization, 9 basic concepts were formed, the initial four categories are showed in Table 1.

Table 1: Concepts and initial categories formed by open coding (Partial example)

Initial category	Basic concepts	Typical references to textual material
Top-level system evaluation	Leadership responsibilities	1.The Education Department formulates relevant policies and systems to lead the curriculum ideational and political construction
		2.The school future development plan includes the curriculum ideational and political aspects of attention to students' physical and mental health
		3.The leading group formulates and implements the relevant policy of curriculum ideational and political education, so that the construction of curriculum ideational and political education has policy support
		
	Institutional Protection	1.The school set up a leading group of curriculum ideational and political construction led by the school leaders to promote the curriculum ideational and political construction in an orderly manner
		2.The school formulates the relevant support system for curriculum ideational and political construction and implementation so that the curriculum ideational and political construction has a system guarantee
		3.The school provides special funds to support the curriculum ideational and political construction so that the curriculum ideational and political construction can be guaranteed
		
Evaluation of college teaching operation	Teaching objectives	1.The ideational and political objectives of the course of finance and accounting are consistent with“the Guiding Outline of the Course Ideational and Political Construction in Colleges and universities”, so that the course ideational and political construction can be targeted
		2.The ideational and political goals of financial and accounting professional courses are clear and the direction is correct so that the ideational and political courses are not blind
		3.The ideational and political objectives of the curriculum are incorporated into the training program and curriculum standards of finance and accounting professionals to make the talents' ideational and political correctness meet the social requirements
		4.The connection between the cultivation goal of finance and accounting talents, the professional curriculum goal and the curriculum unit goal makes the curriculum ideational and political construction become an organic whole
		
	Teaching process and content	1.The ideational and political content of the course is related to the professional knowledge of the professional unit of finance and accounting, and the ideational and political elements are fully tapped and the ideational and political resources are abundant to make the professional education icing on the cake rather than dominating
		2.The design of teaching content and ideational and political elements in the curriculum of accounting professional courses are reasonable and smooth, and the hidden education can play a role naturally
		3.The selection of teaching materials of finance and accounting courses meets the requirements of ideational and political construction and the needs of students so that ideational and political education is easy to be accepted by students
		4.The arrangement of ideational and political elements in the content of financial and accounting professional units should be focused, themed, not

		piled up, and not repeated to avoid students' reverse psychology
		5.he design of ideational and political content in financial and accounting specialized courses is rational, aiming to foster students' willingness to engage with such content with openness and receptiveness rather than resistance
		6.Ideational and political content does not occupy a large number of professional teaching time, in line with the requirements of professional education, so that students feel that professional courses are not ideational and political courses
		
		
	Ability of teaching methods	1.Professional teachers use inspiring, discussion-style, case-style teaching methods to enlighten students in many ways
		2.Professional teachers are familiar with using the latest information technology, teaching method selection and ideational and political content matching to guide students to understand the correct ideational and political and professional content
		3.Professional teachers can present ideational and political content from multiple angles and diversification so that students can think and debate ideational and political issues in various aspects
		4.Professional teachers timely update the latest knowledge in the field of finance and accounting, leading students to continue to grow and progress
		
Evaluation of personal behavior	Teaching evaluation of teachers	1.The ideational and political goals of the course have been achieved, and students' educational direction has not deviated
		2.It is easy to accept the professional ideational and political education taught by the teachers of major courses, and the students have received the education of ideational and political education in the course
		3.Financial and accounting teachers update the curriculum ideational and political content in time to keep pace with The Times
		4.Financial and accounting teachers timely and correctly guide students' views to ensure that students' thoughts do not stray
		
	Students receive feedback	1.Students have high attendance and are willing to accept the professional content and ideational and political content of the course
		2.The student head-up rate is high, and the course content and ideational and political content are attractive
		3.Students are satisfied with the ideational and political content of the course, and do not resent accepting the ideational and political content of the course
		4.Students actively participate in the curriculum tasks, and teachers and students jointly complete the curriculum ideational and political education
		
Social evaluation	Social Services	1.Students shall comply with the requirements of the accounting professional ethics of the employer and shall not violate the accounting professional ethics
		2.Students quickly qualified for the company's accounting work, work ability recognized by the company
		3.The students did not violate the accounting professional ethics, and their behavior met the requirements of accounting professionals
	feedback from social	4.Employers feedback that students abide by the law, abide by the responsibility of financial positions, and meet the requirements of accounting professional ethics
		

Next, the initial category of open coding generation is further clustered into four main categories: multiple evaluation subjects, social evaluation, curriculum ideational and political evaluation, and individual evaluation. Then, the explanatory framework of the evaluation index system of ideational and political evaluation of courses is described as a hierarchical index logical framework with the

evaluation of ideational and political evaluation of courses as the core. Finally, the theoretical saturation analysis is carried out. The theoretical saturation analysis was tested with nvivo12 qualitative software. After analysis, there is no new concept and category in the new data, and the subordination and internal connection between the categories have not changed. Therefore, it can be said that the theoretical saturation of the logical framework based on the grounded theory in this study is good and has strong interpretability.

The second step: Expand and establish the index system on the basis of the existing teaching quality evaluation table. On the basis of the quantitative evaluation table of the teaching quality of our school teachers (used by supervising experts and teachers), the ideational and political evaluation index system of finance and accounting courses in higher vocational colleges is modified and constructed.

(1) Selection and setting of first-level indicators (Interview method). Interviews were conducted with accounting teachers in colleges and universities in Shaanxi Province. A total of 20 teachers from 10 schools in Shaanxi Province were selected as interview subjects with the recommendation of relevant teachers and classmates. Among them, 2 were from colleges and universities in southern Shaanxi Province, 2 were from colleges and universities in northern Shaanxi Province, and 6 were from colleges and universities in Central Shaanxi Province. All of the 20 teachers were current professional first-line teachers, leaders of ideational and political construction projects at school level or above, and had titles of associate professor or above. Qualifications include master's and doctoral degrees. Interviews were conducted online and offline to obtain information. The interview contents have reference value for the selection of evaluation indicators. After the interview, the interview results were sorted out, summarized and effective information was extracted according to the interview data. Table 2 shows the analysis examples of randomly selected interview samples.

Table 2: Examples of interview content

Interview text	Factor extraction
The implementation of the curriculum ideational and political, the importance of the school leadership, the effectiveness of curriculum ideational and political construction	School leaders pay attention to the curriculum ideational and political construction, so the results are remarkable - whether the top-level system supports the curriculum ideational and political construction
How to organize and run the school's usual teaching evaluation, whether to use student evaluation and supervision group lectures, and other ways to evaluate the teaching work. What aspects or contents are generally included in the school teaching quality evaluation table	The most common evaluation methods in colleges and universities are student evaluation and supervision group evaluation. The teaching quality evaluation table mainly reflects the status and results of teaching operation from four aspects: teaching attitude, teaching content, teaching method and teaching effect
As the main channel of curriculum ideational and political construction, classroom teaching emphasizes the guiding of values in knowledge transfer and ability training. Compared with traditional teaching evaluation, curriculum ideational and political evaluation highlights the shaping of students' values and puts forward higher requirements for teachers' ideational and political accomplishment. How should the process and effect of curriculum ideational and political education be evaluated, whether it is teacher-student evaluation or teacher self-evaluation, and what aspects should be included in the evaluation	The curriculum emphasizes recessive education, so that students can feel empathy, do not reject or even consciously accept ideational and political education. Through the peer teaching evaluation of teachers, we can know whether the teachers' teaching objectives are realized and whether the teaching methods are appropriate. Students' learning feedback and evaluation can also reflect the effect of ideational and political teaching
Whether the students cultivated by the school are ultimately the talents needed by the society or not, whether the employing	Through the feedback of the enterprise, we learned that the morality and ability of the

enterprises are satisfied with the students and the school or not, and what are the evaluation of the social enterprises on the employment students, and what are the perspectives of the enterprises in evaluating the students	graduates are valued or required by the enterprise, and even the morality takes precedence over the ability
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According to the interview results, the interview text is summarized, effective elements are extracted, and the extracted elements are statistically analyzed. Based on the previous review of relevant literature and the extraction of interview elements, the first index of the evaluation index system of ideational and political teaching of finance and accounting major courses in colleges and universities can be basically determined by summarizing and comparing with the evaluation index extracted by the grounded theory. The first index includes four dimensions: top-level system evaluation, school teaching operation evaluation, individual behavior evaluation and social evaluation.

(2) The selection and setting of secondary indicators. When determining the secondary indicators, we used relevant policy documents and literature for reference, consulted the opinions of teachers of finance and accounting majors, and verified the evaluation indicators extracted by using grounded theory. After adjustment, the final two indexes are determined to include top-level system evaluation, college teaching operation evaluation, individual behavior evaluation and social evaluation. At this point, we have preliminarily drawn up the evaluation index system of ideational and political teaching of finance and accounting professional courses in colleges and universities. Then, the Delphi method (that is, the expert survey method) is used to investigate the evaluation indicators.

The research team sent the questionnaire to 13 experts through the questionnaire star, which met the requirements of the Delphi method of 10-50 copies. After two rounds of Delphi method collected expert opinions, it was found that the experts basically recognized the evaluation index system. According to the opinions put forward by experts, the evaluation index system of ideational and political teaching of finance and accounting professional courses in colleges and universities is finally determined by referring to and comparing the previous evaluation indicators. The details are shown in Table 3 below.

Table 3: Ideological and political evaluation index system of finance and accounting courses in colleges and universities

Different levels	Primary index	Secondary index	Index connotation or evaluation criteria
college	Top-level system evaluation	Leadership responsibility	1. Whether the Department of Education has formulated policies and systems on ideational and political aspects of the curriculum
			2. Whether the school's future development plan includes curriculum ideational and political o
			3. Whether the leadership team has formulated and implemented curriculum ideational and political policies
			4. Whether the school has a detailed construction plan for curriculum ideational and political construction and whether it promotes curriculum ideational and political construction as a whole
			5. Whether the school holds thematic meetings on curriculum ideology and politics on a regular basis to deploy relevant work plans
		Institutional guarantee	1. Whether the school has established a leading group for curriculum ideational and political construction led by the school leader
			2. Whether the school has formulated relevant support systems for curriculum ideational and political construction and implementation
			3. Whether the school provides special financial support for ideational and political construction of the curriculum
			4. Whether the school has supporting policies for the achievements of

			curriculum ideational and political construction in the evaluation of professional titles, assessment and rewards
			5. Whether the school has established the ideational and political teaching norms and standards for its professional courses
Secondary school	school teaching operation evaluation	Teaching objective	1. Whether the ideational and political objectives of finance and accounting courses are consistent with the “Outline”
			2. Whether the ideational and political goals of finance and accounting courses are clear and the direction is correct
			3. Whether the ideational and political objectives of the course are included in the training plan and curriculum standards for finance and accounting professionals
			4. Whether the training objectives of finance and accounting talents are connected with the curriculum ideology and politics in the professional curriculum objectives and curriculum unit objectives
			5. Whether the ideational and political main line of a single professional course of finance and accounting is clear and prominent
			6. Whether the ideational and political teaching objectives of the course units of finance and accounting majors are acceptable and measurable
		Teaching process and content	1. Whether the ideational and political content of the course is related to the professional knowledge of the professional units of finance and accounting, whether the ideational and political elements are fully explored and whether the ideational and political resources are abundant
			2. Whether the teaching content design of the course units of finance and accounting majors and the integration of ideational and political elements into the course are reasonable, smooth and natural
			3. Whether the selection of teaching materials for professional courses of finance and accounting meets the requirements of ideational and political construction and students' needs
			4. Whether the ideational and political elements of the content of the financial and accounting professional unit are arranged with focus, theme, no stacking and no repetition
			5. Whether the ideational and political content design of financial and accounting specialized courses is reasonable, and whether students are not disgusted and willing to accept it
			6. Whether the ideational and political contents occupy a large number of professional teaching time
			7. Whether the teaching attitude of professional teachers is correct during the teaching period, whether they abide by teaching discipline, and whether they have improper words and deeds
			8. Do professional teachers pay attention to guiding and shaping students' three views
			9. Whether professional teachers can collect teaching feedback in time to improve teaching
			10. Whether the assessment of professional courses can reflect the effect of ideational and political teaching
		Teaching method competence	1. Whether professional teachers use inspiring, discussion-style, case-style teaching methods
			2. Whether professional teachers are familiar with the use of the latest information technology, and whether the selection of teaching methods matches the ideational and political content
			3. Whether professional teachers can present ideational and political content from multiple perspectives and diversification
			4. Whether professional teachers can update the latest knowledge in the professional field of finance and accounting in time

			5. Can professional teachers regularly participate in various professional training of finance and accounting
			6. Do professional teachers have ideational and political demonstration courses for the construction of finance and accounting courses
personage	Individual behavior evaluation	Teacher teaching evaluation	1. Whether the ideational and political goals of the course have been achieved
			2. Whether it is acceptable for professional teachers of finance and accounting courses to teach professional ideational and political content
			3. Whether the teachers of finance and accounting can update the ideational and political content of the course in time
			4. Whether the accounting teachers guide the students' opinions in a timely and correct manner
			5. Whether finance and accounting teachers can effectively respond to students' confusion and needs
			6. Whether the professional teachers of finance and accounting have participated in the ideational and political teaching training
		Students receive feedback	1. Student attendance
			2. Student head-up rate
			3. Whether students are satisfied with the ideational and political content of the course
			4. Whether students actively participate in the course tasks
			5. Do students communicate and cooperate with others
			6. Whether the students are psychologically healthy and whether they cheat in exams
society	Social evaluation	Social service	1. Whether the students comply with the accounting ethics requirements of the employer
			2. Whether the student can quickly become competent for the accounting work of the company
			3. Whether the students have violated the accounting professional ethics
		Social feedback	4. The employer gives feedback on whether the students abide by the law and abide by the financial responsibilities
			5. The employer gives feedback on whether the students are physically and mentally healthy and dedicated to their jobs
			6. Do the students have any suggestions for improvement of the financial work of the unit

4. Conclusion

The author initially constructed an evaluation index system of ideational and political teaching of finance and accounting courses in colleges and universities through grounded theory and qualitative analysis of interview data, combined with a large number of literature materials. In practical application, the evaluation index system can be further verified, adjusted and improved. At the same time, through practical application, it can continuously improve the subjective consciousness of financial and accounting professional teachers in curriculum ideational and political teaching, enhance teaching ability, and promote the continuous reform of curriculum ideational and political construction. However, due to the limitations of research ability and research cycle, as well as the "recessive" characteristics of the ideational and political effects of the curriculum, this study still has shortcomings: the evaluation method needs to be further optimized and the degree of intelligence of evaluation needs to be further improved [5]. In the future research, it is necessary to further adjust the evaluation index according to the characteristics of students, so as to make the evaluation index system more reasonable, detailed and clear.

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