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Research on the Integration Path of Performance Evaluation Index Optimization of Higher Vocational Education and Ideological and Political Construction of Accounting Professional Courses under the Background of High Quality Development

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Abstract

Led by the Strategy of High-Quality Development, the Performance Evaluation System of Higher Vocational Education Needs to Respond to the New Demand for the Construction of Course Ideology and Politics. This Paper Focuses on the Accounting Profession, Analyzes the Limitations of the Traditional Evaluation System of "focusing on Skills but Not Morality" and the Lack of the Evaluation Dimension of Course Ideology and Politics, Discusses the Integration Framework of the Two, and Proposes the Path of Teaching Implementation and Teacher Training, Aiming at Improving the Quality of Education of the Accounting Profession in Higher Vocational Education, Cultivating the Talents of Morality and Skills, and Providing References for the Development of Vocational Education.

Keywords

Vocational education; Course ideology and politics; accounting profession; Fusion Path

1. Introduction

As China's economy moves towards a high-quality development stage, vocational education, as the core carrier for cultivating skilled talents, shoulders the important responsibility of serving industrial upgrading and promoting social employment.

The newly revised Vocational Education Law in 2022 emphasizes promoting high-quality development of vocational education and requires higher vocational colleges to enhance skills and qualities in a coordinated manner in talent cultivation. However, the performance evaluation system of higher vocational education has problems such as "emphasizing skills over moral education" and "emphasizing results over processes", and the construction of ideological and political education in courses has not been fully integrated into teaching practice in the accounting major either. How to embed the effectiveness of ideological and political education in the optimization of performance evaluation indicators and achieve the organic integration of the two is the key to the high-quality development of higher vocational education. This paper analyzes the current situation of the performance evaluation system in higher vocational education, combines the connotation and significance of ideological and political construction in accounting courses, and explores the integration path of the two. It is of great significance for improving the education level of accounting in higher vocational education and cultivating high-quality accounting talents that meet the needs of society.

2. The Current Status and Challenges of Performance Evaluation Index System in Higher Vocational Education

2.1. Limitations of the Current Performance Evaluation System

The current performance evaluation system of accounting education in higher vocational colleges has significant flaws: It overly focuses on explicit indicators such as "skill compliance rate" and "employment rate", while neglecting the assessment of ideological and political qualities such as professional ethics and social responsibility. The integration of ideological and political elements into teaching has not been dynamically tracked. The failure to incorporate teachers' ideological and political education capabilities into the evaluation scope has led to the separation of the functions of "teaching" and "nurturing", creating a structural blind spot in ideological and political education within the evaluation system [1].

2.2. The demand for the current performance evaluation system in the construction of ideological and political education courses

The construction of Civics in accounting courses requires an evaluation system that breaks through the traditional framework: quantifying professional ethics, such as awareness of financial fraud resistance, the rule of law and other hidden values; establishing a dynamic process evaluation mechanism to track the penetration effect of Civics in the teaching cases; introducing corporate mentors, industry experts and other multi-dimensional subjects to assess the ability of students to practise their social responsibility through real-life scenarios, such as auditing ethical decision-making, and so on. In order to respond to the core demand for "moral and technical" complex talents in the digital economy era, we have introduced enterprise tutors and industry experts to assess students' ability to practice social responsibility through real scenarios, such as auditing ethical decision-making [2].

3. The Core Connotation and Practical Significance of Ideological and Political Construction in Accounting Professional Courses

3.1. The core connotation of ideological and political education in accounting courses

The construction of the Civic and Political Construction of the Accounting Professional Curriculum is based on the fundamental task of establishing morality[3]. It deeply integrates the five dimensions of professional ethics education, the cultivation of legal awareness and the practice of social responsibility. The kernel lies in the integrity-based professional bottom line throughout the teaching process, strengthening the professional ethics of integrity and self-discipline through real-life cases; deepening the training of compliance thinking in the Accounting Law, Tax Law and other regulations to enhance the ability of risk prevention and control; guiding students to pay attention to social issues such as environmental protection costing and supervision of funds for rural revitalization to cultivate the concept of sustainable development.

3.2. The practical significance of Ideological and political education in accounting courses

The construction of ideological and political education in accounting courses is an inevitable choice to respond to the ethical crisis in the industry and solve the shortcomings in education: In response to the frequent occurrence of professional misconduct caused by financial fraud, the bottom line of the accounting profession is consolidated by strengthening integrity education and legal constraints. To address the challenge of artificial intelligence replacing basic accounting positions and cultivate students' abilities in ethical decision-making and value management; Break through the evaluation defect of traditional education that "emphasizes skills over morality", and construct an assessment system that attaches equal importance to vocational skills and ideological and political literacy; Cultivate accounting talents who possess both a sense of responsibility for public interests and cultural confidence, providing professional strength that combines morality and skills for high-quality economic development[4].

4. The Core Connotation and Practical Significance of Ideological and Political Construction in Accounting Professional Courses

4.1. Fusion logic

The logic of integrating performance evaluation of higher vocational education and Civic-Governance of accounting courses starts from the rigid requirements of national policy on moral and technical training, and is rooted in the professional characteristics of the accounting industry, which is characterized by the co-existence of technical standards and social governance functions. The core of the program is to transform the objectives of integrity, rule of law, responsibility and other ideological and political objectives into observable evaluation dimensions, which can be used throughout the whole chain of teaching design, teaching process and feedback to comprehensively measure the quality of accounting professional education. This integration can guide teachers to pay more attention to value leadership in the teaching process, make the teaching of accounting courses consistent with the goal of Civic and political education, promote the professional accounting education from pure knowledge and skills transfer to the cultivation mode of moral and technical training, and cultivate high-quality accounting talents who are both proficient in accounting business and have good moral character for the society.

4.2. Rationale

The theoretical foundation of the integration framework is supported by the three pillars of policies and regulations, educational laws and professional nature: the policy and regulations level is based on the mandatory provisions of the new Vocational Education Law that put equal emphasis on vocational literacy and skills, the educational theory level relies on the idea of the unity of knowledge and action to emphasize the indivisibility of skills training and value practice, as well as the evolution of the competency-based education model to the law of composite literacy, and the level of the accounting profession is based on the natural unity of professional ethics and professional competency, and the dual mission of technical norms and social governance implied by accounting standards. The accounting profession is based on the natural unity of professional ethics and professional competence and the double mission of technical regulation and social governance implied by accounting standards, which together constitute the theoretical coupling of institutional rigidity, scientific nature of education and professional specificity, and provide irrefutable doctrinal support for the reconstruction of the performance evaluation system.

5. Practical Programs for the Integration of Pathways

5.1. Innovative Pathways to Teaching and Learning Delivery

The innovative path for teaching implementation requires integrating ideological and political education into teaching, and cultivating students' comprehensive qualities and professional ethics through reforming teaching content and methods. For example, the project-based teaching method can be adopted. Taking actual accounting projects as the carrier, students can master professional knowledge and skills during the process of completing the projects, and at the same time cultivate teamwork and problem-solving abilities. In addition, integrate ideological and political elements to guide students to pay attention to professional ethics and social responsibility, and cultivate a sense of integrity. Modern information technologies, such as online teaching platforms and virtual simulation technologies, can also be utilized to enrich teaching resources and means, innovate teaching methods, and achieve the organic integration of ideological and political education and professional course teaching[5].

5.2. Strengthening Teacher Capacity Building

The improvement of teachers' capabilities is the key to the integration of the optimization of performance evaluation indicators in higher vocational education and the construction of ideological and political education in accounting courses. Accounting is highly practical and closely related to enterprise operation, public finance, etc. Teachers of accounting major should possess solid professional knowledge, rich teaching experience, good ideological and political education ability and comprehensive quality. Schools should regularly organize ideological and political training in courses and invite expert lectures to help teachers understand the connotations and master the integration methods. Encourage teachers to carry out teaching research, explore the ideological and political education model in courses and apply it to teaching; Establish a teacher exchange and cooperation mechanism to promote cross-disciplinary experience sharing and jointly enhance the level of ideological and political teaching in courses[6].

5.3. Improving teaching evaluation methods

In order to achieve the integration of optimizing the performance evaluation indicators of higher vocational education and the ideological and political construction of accounting courses, it is necessary to improve the teaching evaluation path and construct a comprehensive and scientific evaluation system. The assessment of professional knowledge and ideological and political literacy should be combined, and students' ideological and political qualities such as accounting professional ethics, integrity, and social responsibility should be included in the comprehensive score according to the weight. For instance, in the accounting practice course, observe whether students follow the standards and adhere to the principle of integrity when handling accounts, and use this as the basis for ideological and political literacy assessment. Meanwhile, a diversified evaluation method combining self-evaluation by students, peer evaluation, and evaluation by teachers and enterprises is adopted to comprehensively assess the comprehensive quality of students[7].

6. Significance and prospects

Under the guidance of the high-quality development strategy, it is of great significance to optimize the integration path between the performance evaluation indicators of higher vocational education and the ideological and political construction of accounting major courses. From the perspective of education, the limitation of "emphasizing skills over morality" can be broken through, achieving the unity of knowledge imparting and value guidance, promoting the transformation of vocational education towards both moral and technical cultivation, and fulfilling the task of fostering virtue and nurturing talent. From the perspective of professional development, it can make accounting professional education more in line with industry demands, cultivate high-quality accounting talents, enhance the quality and recognition of education, and provide strong talent support for the economy[8].

With the growth of educational reform and social demand, the integration of the two will develop towards intelligence and scenario-based approaches. By leveraging big data and artificial intelligence, ethical decision-making behaviors can be precisely tracked, and a dynamic evaluation loop can be constructed. At the same time, the integration of industry and education will be deepened, promoting the participation of industry institutions in teaching, integrating industry values into the classroom, and facilitating the internalization of students' professional ethics. This will achieve an organic connection between the education chain, talent chain, and industrial chain. Empower high-quality development.

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Public Disclaimer

The authors declare no conflict of interest.

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