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Research on the Synergistic Mechanism of Constructing Performance Evaluation System of Higher Vocational Education and Civics Construction of Accounting Specialized Courses

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Abstract

In the new era of vocational education, under the dual requirements of "moral education" and "skill" , higher vocational accounting majors need to grasp the development trend of higher education in the new era, and to solve the practical dilemma of emphasizing skills and focusing on moral education. This paper quantitatively evaluates the performance of higher vocational education from the dimensions of professional skills and ideological and political literacy, and focuses on the synergistic mechanism of the two through theoretical analysis, so as to make the evaluation system of higher vocational education performance coupled with the construction of ideological and political aspects of the accounting professional curriculum in depth. Finally, the practical effect of the synergistic mechanism is deeply analyzed in combination with specific cases, and the role path between the performance evaluation system and the Civic and Political Affairs of Accounting Courses is considered in order to realize the benign interaction between the two.

Keywords

Curricular Ideology; Evaluation Index System; Educational Performance; Accounting Course

1. Introduction

In May 2022, the Ministry of Education promulgated the "New Vocational Education Law" and the "Guideline for Civic and Political Construction of Higher Education Programs", indicating that the direction of talent cultivation in vocational education in the new era is undergoing a strategic transformation from "competence-based" to "ethical and technical symbiosis". 2023 The Ministry of Finance's "Code of Professional Ethics for Accounting Personnel" has also explicitly put forward the requirement of "Three Firms and Three Guards", which puts ethics into practice. The "Code of Professional Ethics for Accounting Personnel" of the Ministry of Finance in 2023 also clearly puts forward the requirement of "three firms and three guards", which puts ethics on an equal footing with professional ability. Comprehensive implementation of the "course of thought and politics" construction requirements, not only to achieve the same frequency resonance of knowledge transfer and value leadership, but also in line with the requirements of the professional reform, but also the implementation of the new era in the context of the specific embodiment of the task of moral education[1].

Based on the "curriculum politics" of higher vocational colleges and universities accounting course reform is a very important part of the scientific evaluation of classroom teaching[2]. Teaching evaluation as the final stage of the teaching process, which bears the important responsibility of controlling the quality of teaching, assessing the effectiveness of teaching, supervising the teaching process, and promoting teaching reform, is the core mechanism of teaching quality assurance. Therefore, it is of great significance to use classroom teaching as the main channel to make the professional courses and ideological and political theory courses of higher vocational colleges and universities go in the same direction and form a synergistic effect, which is of great significance to the implementation of the fundamental task of "cultivating morality and nurturing human beings" and the practice of the Ministry of Finance's requirement of "three firms and three guards"[3].

2. The construction method of performance evaluation system of higher education

Based on the professional ethics requirements of "three firms and three guardians" put forward by the Code of Professional Ethics for Accounting Personnel of the Ministry of Finance in 2023, this chapter delineates the principles of index selection and constructs specific indexes, so as to lay a methodological foundation for the subsequent research on synergistic mechanism.

2.1. Principles of constructing performance evaluation system for higher education in accounting profession

Based on the Ministry of Finance's "three firms and three guards" requirements and the policy orientation of vocational education reform, this paper builds a performance evaluation system for higher vocational education that will follow the following three principles. First, the principle of two-dimensional orientation: professional competence and ideological and political literacy, aiming to break the traditional "skill theory" evaluation mode, professional competence and ideological and political literacy placed on an equal footing; Second, the principle of industry-education synergy orientation: school-enterprise linkage and evaluation, the real gold still needs to be refined by fire, the performance evaluation of higher vocational education in the work practice of accounting positions, and the evaluation of higher vocational education will follow three principles. Performance evaluation of higher vocational education needs to be further emphasized in the work practice of accounting positions, and at the same time, the evaluation indexes are integrated with industry standards, docking with documents such as "Accounting Standards for Business Enterprises" and "Accounting Informatization Code of Practice", to ensure that the evaluation indexes are updated in synchronization with the occupational standards; and the third principle of dynamic adaptability: to ensure that the data-driven and evaluation system is continuously optimized by adopting the PDCA cycle (Plan-Do-Check-Act) to realize the principle of dynamic adaptability. Check-Act) to realize dynamic adjustment and improve the system fault tolerance rate [4].

2.2. Design of Performance Evaluation Indicator System for Higher Education in Accounting Profession

According to the requirements of "Three Firmnesses and Three Guards" and the theory of "Three Wholesome Parenting"[5]. Based on the principle of "two-dimensional orientation", the evaluation system is divided into two dimensions: professional ability and ideological and political literacy, and the weights of the two dimensions are the same, and there are three first-level indicators and six second-level indicators respectively, as shown in Table 1.

Table 1: Performance evaluation indexes of higher vocational accounting professional education based on "Curriculum Civics"

First - level Indicators	Second - level Indicators	Weight (%)	Evaluation Criteria
Classroom Teaching Quality	Degree of Achieving Ideological and Political Objectives	20	The depth of integration between ideological and political elements and professional knowledge in the curriculum design.
	Innovation of Teaching Methodologies	10	The frequency and effectiveness of the application of interactive teaching approaches.
Theoretical Knowledge Proficiency	Average Score of Core Courses	20	Based on the scores in the educational administration system, which are quantitatively evaluated.
	Pass Rate of Vocational Qualification Certifications	15	Measured by whether students pass or fail vocational qualification certifications.
Practical Skill Application	Proficiency in Accounting Computerization Operations	25	Assessed through operation logs on the training platform and the scores given by enterprise supervisors.
	Accuracy Rate of Financial Statement Compilation	10	Judged according to the scores of simulation training reports.
Professional Ethical Conduct	Authenticity of Financial Data	20	Judged by the records of violations during enterprise internships.
	Demonstration of Integrity and Self - discipline	10	Evaluated through students' self - reported statements and the observation records of school - enterprise supervisors.
Social Responsibility Consciousness	Engagement in Public Welfare Services	15	Evidenced by social practice certificates.
	Team Collaboration and Social Contribution	15	Judged by the comments of enterprise supervisors and peer - to - peer evaluations within groups.
Awareness of Laws and Regulations	Mastery of Basic Economic Law Theories	25	Based on the scores of in - class closed - book examinations.
	Ability to Analyze and Apply Legal Cases	15	Evaluated by teachers' scores in in - class scenario simulations.

3. Synergistic Mechanism of Curriculum Civics Construction and Performance Evaluation

This paper takes "the financial counterfeiting case of Kangmei Pharmaceutical" as the main case, in the three dimensions of goal setting, teaching path and process feedback, to better play a synergistic role, so that the performance evaluation system can play a role in the course civic-mindedness, to strengthen the educational efficacy of the course civic-mindedness, and to adapt to the requirements of the industry talents in the new era of "three firms and three guards".

3.1. Targeted integration mechanisms

The goal integration mechanism is the primary link to realize the synergy between course Civics and performance evaluation. In the course design, integrating the goal of ideology and politics into the professional teaching goal and binding it with specific evaluation indexes is the fundamental path to realize the synergy between the two. In the course, with the "Kangmei Pharmaceutical financial counterfeiting case" as a teaching case, on the one hand, from the skill level dimension, with the enterprise in recent years, financial statements, enterprise audit procedures, enterprise internal control system as the analysis of the standard, analysis and identification of technical loopholes, such as false increase in operating income, concealment of liabilities. On the other hand, from the dimension of ideological and political literacy, we identify the specific methods of financial counterfeiting of Kangmei Pharmaceutical, and correspond with the corresponding laws and regulations, so that the teaching focuses on strengthening the awareness of the bottom line of professional ethics and enhancing the concept of legal compliance.

3.2. Pathway synergy mechanisms

In the process of curriculum implementation, school-enterprise cooperation is an effective means of promoting the deep integration of ideological education and professional practice. Based on the case of Kangmei Pharmaceuticals, schools can cooperate with enterprises or auditors of accounting firms to carry out "immersive" teaching and construct task modules containing real business and value judgment, so as to guide students to understand professional ethics and social responsibility. Besides, based on the relevant documents of the Ministry of Education and the Ministry of Finance, teachers on campus can develop the Casebook of Accounting Ethics, design the "Conflict of Laws and Ethics" situational group debates, and support the teaching resources of the "Curriculum Civics Teaching Design Guidelines", so as to make the contents of the Civics content have a basis to rely on.

3.3. Dynamic feedback mechanisms

In order to realize the sustainable development of curriculum ideology, it is necessary to establish a dynamic feedback mechanism based on the PDCA

(Plan-Do-Check-Act) cycle, i.e., including planning-executing-checking-processing, to form a closed-loop management of curriculum adjustment, performance evaluation and student growth. In the "P" stage, teachers should add a special module on "Data Authenticity" based on the feedback from enterprise internships in the previous academic year and make it clear that the content of the course should cover the responsibilities of professional integrity and information disclosure. In Phase "D", the "Original Document Verification" practical training session is introduced to enable students to come into real contact with corporate documents in auditing practice and develop their ability to identify potential problems. In the "C" stage, the teaching department of the school can compile statistics on the violation rate of students' internship before and after the implementation of the reform to form a quantitative comparison, in order to support the assessment of the effectiveness of the reform. In stage "A", effective reform measures will be regularized, such as incorporating the module of "verification of vouchers" into the fixed assessment of the course, setting up incentives for achieving the standard.

4. Conclusion

In summary, in the education of higher vocational accounting majors, the synergistic mechanism of the high degree of integration of curriculum ideology and teaching performance evaluation system can improve the quality of teaching and students' comprehensive quality, and at the same time, it can help to achieve the goal of educating people of “moral and technical cultivation”, implement the fundamental task of “establishing morality and educating people”, and fulfil the requirements of the Ministry of Finance's “three firms and three guardians”. At the same time, it helps to achieve the goal of ‘moral and technical training’, implement the fundamental task of ‘establishing moral education’, and fulfil the requirements of ‘three firms and three guards’ of the Ministry of Finance. Taking the financial fraud case of Kangmei Pharmaceuticals as the core case, it can effectively promote students‘ professional knowledge and cultivate students’ benign professional ethics and values, enhance students' familiarity with and respect for laws and regulations, and realise the systematic co-construction and synergistic progress of ideological and political cultivation and the quality of talent cultivation, so as to provide solid support for the high-quality development.

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Public Disclaimer

The authors declare no conflict of interest.

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