

Investigation on the Ideological and Political Recognition of Accounting Majors to the Professional Course—Based on the Survey Data of Universities A

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Abstract: The country attaches great importance to the construction of curriculum ideology and politics. This study investigates the understanding of curriculum ideology and politics among students majoring in accounting at different grades in college A in Foshan. Using simple random sampling to conduct an online questionnaire survey, the results show that accounting students of different grades have different identifications with course ideology and politics. They have less understanding and interest in course ideology and politics, and they tend to pay more attention to course ideology and politics about social hotspots. Therefore, in order to promote the ideological and political construction of the curriculum, corresponding suggestions are put forward.

1. Introduction

1.1 Survey Purpose and Content

The ideological and political construction of college courses has been highly valued by the state. National leaders have made relevant emphasis in the national ideological and political work. It is necessary to make good use of the channel of classroom education and synchronize various courses with ideological and political education to form a synergistic effect^[1]. At present, the construction of curriculum ideology and politics is still in the initial stage of exploration. The teaching of curriculum ideology and politics should emphasize student-centered and curriculum teaching design around students' behavior motivation. This direction will have a lot of room for development in the future^[2]. Therefore, the purpose of studying the ideological and political identity of accounting students and the teaching improvement effect is to understand the ideological and political defects of accounting majors, the identity of accounting students to ideological and political courses, the influencing factors, and to summarize the suggestions for effectively improving teaching effects, effectively improving the teaching effect in the course ideological and political teaching design. According to the purpose of the survey, the survey items are divided into four parts: basic information, identity status, learning motivation, and teaching effect improvement path.

1.2 Survey object and scope

Taking University A in Foshan as an example, an online survey was conducted among the students of the Accounting Department of the School of Economics and Management.

According to the network survey data source: 360 search index, the ideological and political search index of courses in Guangdong Province is relatively high, and the ideological and political construction of courses has certain exploration results, while most colleges and universities in Guangdong Province are concentrated in Guangzhou City. Relatively speaking, colleges and universities in Foshan City The ideological and political situation of the curriculum needs to be explored. Therefore, university A is a local university in Foshan, and taking it as an example to investigate is representative of the ideological and political construction of college courses in Foshan. ①Survey object: the group of students in school ②Survey unit: every student in school ③Survey sample: Accounting majors of college A in Foshan City, Guangdong Province.

1.3 Survey methods

Due to the epidemic situation, it is not suitable for offline surveys. Therefore, this survey adopts the method of online surveys. Questionnaires are produced through the questionnaire star platform, and through communication with teachers of the accounting department of University A, teachers are found to assist in distributing questionnaires to ensure sufficient sample size and the quality of the sample data.

1.4 Investigation work organization

We first used crawler technology to grab 1,145 pieces of text data from Weibo and Zhihu, and found that words such as course, ideological and political, college, university, and teaching appeared frequently more concerned. According to the following questionnaire points proposed by Lynn Newman^[3]: ① Avoid abbreviations, colloquial or uncommon terms that the respondent may not understand; ② Questions need to be specific; ③ Do not ask too many questions; Multiple hypotheses; ⑥ Pay attention to double questions and problems with opposite views; ⑦ Detect errors; ⑧ Test in advance. Therefore, we have designed closed-ended and open-ended questionnaires^[4], to screen out those whose majors and grades are not within the scope of our survey before conducting the survey.

2. Sampling plan design

2.1 Sampling Method

Since the overall number of students in the accounting department of University A is small, and the number is limited and known, the samples are completely independent, and there is no certain correlation or exclusion between each other. In addition, it is also possible to ensure the randomness of sample selection by contacting the teacher. Therefore, we use the method of simple random sampling to carry out probability sampling on the accounting students of University A^[5].

2.2 Determination of Sample Size

According to the results of the pre-investigation, we estimate that the effective rate of the questionnaire is 81.33%. According to the formula, starting with the number 1.

$$n = \frac{z_{\alpha/2}^2 p(1-p)}{E^2} \quad (1)$$

The sample size is expected to be estimated with a 95% confidence interval and a margin of error not to exceed 2.8%. Take the t value when the confidence level is 95%, $t=1.96$, p is the sample proportion, according to the pre-investigation, $P \approx 0.5$, $E=0.028$ ^[6]. There are approximately $N=1000$ accounting students in college A, and the optimal sample size can be approximated to be 306. Considering the effective rate of 81.33% obtained in the pre-investigation, the minimum amount of questionnaires that should be issued is $306 \div 81.71\% \approx 376$. In order to ensure sufficient sample size, we finally decided to distribute 400 questionnaires.

3. Error Source and Control

3.1 Source and Control of Sampling Error

The size of the sampling error depends on the following factors: the size of the sample size, the degree of variability of the overall indicators, the sampling design, the estimation method, and the size of the population^[7]. By reading a lot of literature, we fully understand the overall characteristics in the survey design stage, design a sampling method that meets the research purpose, and reduce sampling errors.

3.2 Sources and Control of Non-Sampling Errors

In the design of the questionnaire, this article is based on the main points of the Ryan Newman questionnaire design. For some proper nouns, we will explain them in detail in the description of the questionnaire to avoid misunderstandings by the respondents. In the stage of questionnaire data coding and entry, the content of the questionnaire will be checked by a team of specialized personnel. For questionnaires with obviously inconsistent answers and logical contradictions, we will treat the questionnaire as an invalid questionnaire, and take random checks after all the data is entered. Check the accuracy of the entered data^[8].

4. Data Analysis

4.1 Basic Information of Respondents

Among all the respondents in this survey, female respondents accounted for 71%, and male respondents accounted for 29%. The distribution of the sample is basically in line with the proportion of men and women in the Accounting Department of the School of Economics and Management of University A. Freshmen accounted for 22%, sophomores accounted for 44%, juniors accounted for 32%, and seniors accounted for 1%, which basically conformed to the design of simple random sampling, and the questionnaire recovery effect was good. Among all the respondents, members of the Communist Youth League accounted for the largest proportion, reaching 86%, followed by the masses (6%), probationary party members (5%), and party members (3%).

4.2 Respondents' Understanding of the Curriculum's Ideology And Politics

The results of the survey show that 5.57% of the respondents said they had a good understanding of the curriculum ideology and politics, 37.155% of the respondents said they understood the curriculum ideology and politics, 49.23% of the respondents said they had a general understanding

of the curriculum ideology and politics, and 7.74% of the respondents 0.31% of the respondents said they did not understand the curriculum ideology and politics very much. We believe that the lack of understanding of curriculum ideology and politics includes general understanding, not understanding, very not understanding; Adequate understanding of the ideological and political aspects of the curriculum includes understanding and very understanding.

4.3 Respondents' Expectations for Curriculum Ideology and Politics

Respondents most hope to incorporate "concern and interpretation of hot social issues" into the teaching of ideological and political courses, followed by "appropriate integration of professionalism and professional knowledge" and "resolving confusion about the future and positioning". In terms of education, the interest in "patriotism and ideals and beliefs education" is relatively low. Therefore, teachers can improve students' sense of identity with the ideological and political teaching of the course by integrating more social hot ideological and political cases.

4.4 Respondents Think That the Ideological and Political Problems Of The Course

The main problems in the ideological and political implementation of the course are: teaching is divorced from reality, teaching students to use mechanical methods, teaching does not meet the requirements, teaching does not meet the needs, and teaching methods are single. The results show that there are still many deficiencies in the implementation of curriculum ideology and politics, and there is still a lot of room for improvement in teaching methods. Relevant departments, schools, and teachers need to pay more attention to this aspect.

5. Conclusions

5.1 Accounting Students Prefer Audio and Video Teaching Methods And Social Hot Ideological And Political Content

Accounting majors prefer teachers to use audio and video teaching methods to teach ^[9], and play relevant audio and video of course ideology and politics in class, and least like teachers to ask questions in class. In terms of ideological and political elements that they want to integrate, social hot spots account for the largest proportion. Accounting students hope to pay more attention to current affairs hot spots and understand current affairs news.

Therefore, improving the teaching effect of ideological and political courses requires students to improve their concentration in the ideological and political class and interact more with teachers ^[10]. After class, students should take the initiative to share the ideological and political cases or methods learned in the classroom with others or flexibly apply them in life, actively connect professional knowledge with ideological and political elements, and ask questions and hypotheses about the learning content from the ideological and political perspective^[11].

5.2 Accounting Students of Different Grades Have Significant Differences In Their Identification With The Ideological And Political Course

In the identity information of accounting students, only grades have differences in the identification of course ideology and politics, and identity information such as gender, political affiliation, and high school major subjects will not affect accounting students' identification with course ideology and politics. Freshman's identification with curriculum ideology and politics is significantly lower than that of other grades, and sophomore, junior, and senior have no difference

in their identification with curriculum ideology and politics.

Therefore, improving the teaching effect of ideological and political courses requires teachers to improve their satisfaction with the teaching effects of ideological and political courses. First, rationally use teaching methods to make students enjoy the ideological and political teaching of the course^[12]. Second, to meet the needs of students' professional knowledge, teachers should pay attention to the correlation between the ideological and political teaching of the course and the students themselves, and closely follow the professional knowledge will shorten the distance between the ideological and political teaching of the course and the students.

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