Research on the Problems and Countermeasures of the Integration of Ideological and Political Education and Employment Education in the Training of Accounting Professionals

LIU Honghao[1], GAO Xin[1], XIA Pinyi[1], HU Junhuan[2]

(1. Tianjin College, University of Science and Technology Beijing, Baodi 301830, Tianjin, China; 2. Jiaying University, Meizhou 514015, Guangdong, China)

Abstract: In the training of accounting professionals, the integration of ideological and political education and employment education is an important way to implement the fundamental task of moral education and enhance students' professional competence. However, there are still some outstanding problems in the process of integration, such as the separation of objectives, the disconnection of content and the lack of coordination between subjects, which restrict the training effect of the comprehensive quality of accounting talents. From the four dimensions of system design, concept cognition, resource allocation and operation mechanism, the causes of the problems are analyzed. Finally, the countermeasures and suggestions corresponding to each cause are put forward : improving the integration system and evaluation system, reshaping the concept of collaborative education, optimizing the allocation of teachers and platform resources, and improving the normal linkage operation mechanism. The purpose of this study is to provide an operable practical reference for the accounting profession to construct an educational model of deep integration of ideological and political education and employment education.

Keywords: accounting profession ; ideological and political education ; employment education ; integrated education
DOI: https://doi.org/10.65196/meawrb35

Introduction

Under the background of the new era, the training of accounting professionals is facing a dual goal traction: moral education requires value guidance throughout the whole process, and high-quality employment requires students to have solid professional skills and good professional quality. However, in actual operation, ideological and political education and employment education have long been separated by " two skins " : the former focuses on the value guidance of ideals and beliefs and professional ethics, and the latter focuses on practical training of job search skills and job adaptation. The two run separately in goal setting, content organization and implementation subject, lacking effective connection and coordination.

This separation makes it difficult for students to form a synergy between the shaping of professional values and the improvement of employability. Although some students have mastered the skills of job hunting, they are not good at professional ethics judgment and career development.[1] Although some ideological and political education activities are rich in form, they are difficult to trigger internal recognition because of their disconnection from professional scenes. Therefore, the integration of ideological and political education and employment education has become an important issue to be responded to in the reform of accounting

Author Information
LIU Honghao (1998–), female, bachelor's degree, Research Assistant, specializing in Educational Administration.
GAO Xin (1997–), male, master's degree, Assistant Research Fellow, specializing in Educational Administration.
XIA Pinyi (1995–), female, master's degree, Lecturer, specializing in Educational Administration.
HU Junhuan (1998–), male, doctoral candidate, Teaching Assistant, specializing in Educational Administration.

professionals.[2]

Based on the above background, this paper puts forward three progressive core research questions : First, what are the practical problems in the integration of ideological and political education and employment education in the training of accounting professionals? Secondly, what are the deep causes of these problems ? Third, how to put forward systematic countermeasures?

1. Purpose and significance of the study

The purpose of this paper is to systematically sort out the realistic representation of the integration of ideological and political education and employment education in the training of accounting professionals, analyze the causes of the problems from the four dimensions of system design, concept cognition, resource allocation and operation mechanism, and put forward countermeasures and suggestions corresponding to each cause one by one, so as to provide a systematic theoretical reference and practical path for the construction of an integrated education model for accounting majors.

2. Core concepts and theoretical basis

2.1 Definition of core concepts

The ideological and political education in the training of accounting professionals is an organic whole composed of curriculum ideological and political education and daily ideological and political education. It includes not only the value elements such as integrity consciousness, professional ethics, rule of law concept and family and country feelings embedded in professional courses, but also the normalized ideological guidance carried out through thematic education and social practice. The core point is to help students form correct professional values and moral judgment.[3]

Employment education covers career planning, employment guidance, and professional quality cultivation. It involves not only instrumental content such as resume writing and interview skills, but also the cultivation of deep literacy such as professional ethics, industry cognition, and job adaptability. The integration refers to the systematic synergy between the two in terms of goals, contents, subjects and mechanisms, which requires the value-leading function of ideological and political education and the career development function of employment education to support and penetrate each other in the whole process of talent training.

2.2 Theoretical basis

The theory of collaborative education provides an important framework for analyzing the integration of the two. The theory emphasizes that the achievement of educational effect depends on the effective coordination and resource integration among multiple subjects. In the accounting profession, professional teachers, ideological and political teachers, counselors, employment guidance teachers and school-enterprise cooperation units constitute a multi-agent collaborative network. The absence of any link may lead to the fracture of the integration chain. The theory suggests that the essence of the integration problem is often not the lack of ability of a subject, but the lack of effective communication mechanism and cooperation platform between the subjects, which provides a basis for the analysis of the causes from the dimensions of system design, resource allocation and operation mechanism.

3. Definition and realistic representation of the problem

The ' integration problem ' discussed in this chapter does not refer to the deficiencies in the independent operation of ideological and political education or employment education, but refers to the structural imbalance in the process of integration. Even if the respective systems of the two are relatively complete, if there is no effective connection at the level of objectives, content, subject and mechanism, it is difficult to produce synergistic effects. Therefore, it is necessary to define the boundary of the problem from the perspective of ' relationship ' rather than ' factor ', and put the focus of analysis on the fracture and dislocation in the interaction between the two.

From the perspective of the object and scope involved, the integration problem runs through the whole

process of undergraduate talent training for accounting majors, involving multiple subjects such as professional teachers, ideological and political teachers, counselors, employment guidance teachers and students. Different subjects assume different responsibilities in the integration chain, but there is a lack of effective responsibility connection and information exchange between them, which makes the problem diffuse. The overall performance can be summarized into three aspects : target separation, content fracture, and subject dispersion. The three are interrelated and progressive, forming the basic framework for understanding the dilemma of integration.

3.1 Separation of integration goals: Ideological and political ' value-oriented ' and employment ' skills-oriented ' go their own way

In the practice of accounting professional personnel training, ideological and political education has long focused on value guidance and ideological shaping, emphasizing political literacy, moral quality and social responsibility ; employment education focuses on job-seeking skills training, job matching and career planning, with the core of improving employment competitiveness. It is normal for the two to have different focuses, but when this focus evolves into isolation from each other, it forms a situation where ' value ' and ' skill ' are separated from each other.

Specifically, in the training programs of accounting professionals in many colleges and universities, the goal of ideological and political education is usually expressed as ' cultivating accounting talents with good professional ethics and social responsibility ', and the goal of employment education is expressed as ' improving students' employability and professional adaptability '. The two lack mutual connection at the text level, and lack the integrated goal of embedding value guidance into the cultivation of professional ability. The direct result is that students oppose " doing " and " doing " in their cognition, and think that ideological and political education is related to " doing " but not helpful for job hunting, and employment education is related to " doing " but not related to value pursuit, thus weakening the internal motivation of integrated education.

3.2 Disconnection of integration content: lack of organic embedding between curriculum system and employment guidance

At the level of curriculum system, ideological and political courses and employment guidance courses have been in parallel for a long time. The ideological and political course is mainly based on theoretical teaching, focusing on the education of world outlook, outlook on life and values ; the employment guidance course is mainly based on practical operation, covering resume writing, interview skills, career planning and so on. There is little overlap between the two in the teaching content, and there is a lack of integrated design around the characteristics of the accounting profession.

Taking the core curriculum of accounting major as an example, honesty education and professional ethics education should be highly compatible with the cultivation of employability. However, in practical teaching, the discussion of professional ethics in auditing, financial management and other courses often stays at the theoretical level, and fails to be combined with practical problems such as professional ethics judgment and conflict of interest handling in employment scenarios. The content of professional quality in employment guidance is rarely traced back to the value position emphasized by ideological and political education. As a result, the integration stays at the slogan level, and it is difficult to really enter the teaching practice.

3.3 Insufficient coordination of integration subjects: teachers, counselors, and employment tutors act on their own.

The effective promotion of integration depends on the cooperation between multiple subjects. Professional teachers are responsible for professional teaching, ideological and political teachers are responsible for value guidance, counselors carry out daily ideological and political management, and employment guidance teachers provide career planning and employment services. Only when the four go together in the same direction around the goal of common education, can integration be realized. However, in the actual operation, there is a lack of normalized communication and cooperation mechanism between the

four. Everyone often works within their respective responsibilities : professional teachers pay attention to the teaching progress, ideological and political teachers focus on theoretical teaching, counselors are busy with daily affairs, employment guidance teachers focus on employment services, information is not shared between each other, goals are not unified, and actions are not synchronized. Due to the lack of coordination and cooperation around the integration goal, it is easy to form a situation of " each managing one section " and " each doing one 's own thing, " and it is difficult to organically integrate value guidance, professional education, daily management and employment guidance. Therefore, it is necessary to establish a collaborative mechanism of regular consultation, resource sharing and responsibility sharing to promote the four teams to form a joint force.

4. Analysis of the causes of the integration of ideological and political education and employment education in accounting major

4.1 System design level: lack of top-level planning and evaluation traction

The accounting professional training program usually divides the ideological and political education module and the employment education module into different curriculum sections, and operates independently in credit setting, teaching arrangement and assessment methods. Ideological and political education relies on the construction of ideological and political theory courses and ideological and political courses, and employment education focuses on employment guidance centers and career development courses, both of which lack cross-cutting top-level design. This modular arrangement makes the integration lack a unified planning basis at the source. Even if professional teachers have the intention to embed professional values education, it is difficult to continue to promote due to the lack of clear requirements for the training program.

The orientation deviation of teaching evaluation and assessment system further aggravates the institutional dilemma. The current ideological and political dimension mainly examines the coverage rate of curriculum ideological and political elements and the number of typical cases. The employment dimension focuses on quantitative indicators such as employment rate, counterpart rate and employer satisfaction. There is a lack of observation indicators to measure the effectiveness of integration between the two. The separation of evaluation baton makes the integration of departments and teachers neither pressure nor motivation, and the integration is easy to become a mere formality. The lack of institutional supply leads to the lack of rigid constraints. The integration lacks both clear construction standards and institutional guarantees for continuous investment.

4.2 The level of conceptual cognition: the deviation of the concept of educating people under the guidance of instrumental rationality

Under the background of intensified competition in the employment market, the employment education of accounting major has been narrowed down to the training of job hunting skills in practice. Resume production, interview simulation, certificate examination and other contents dominate, and the shaping of professional values and the cultivation of professional ethics are marginalized. At the same time, ideological and political education is regarded as an additional political task in the cognition of some teachers and managers, and lacks internal connection with the cultivation of professional ability and the improvement of employment competitiveness. This two-way cognitive narrowing makes the two gradually drift apart in the concept of educating people.

The conceptual deviation dominated by instrumental rationality is also manifested as implicit goal opposition presupposition. Some teachers of professional courses think that the intervention of ideological and political content will crowd out the hours of professional skills training ; some employment guidance teachers worry that values education will weaken the practicability of employment guidance. This kind of cognition artificially separates ' being human ' and ' doing things ', resulting in a lack of internal recognition of integration. If the concept deviation is not solved, even if the integration requirements are put forward at the institutional level, there may still be negative coping or formal implementation in the implementation, and it is difficult to obtain the active action of the teaching front line.

4.3 Resource allocation level: insufficient support of teachers and platforms

The integration of landing needs the support of teachers with both ideological and political literacy and employment guidance ability, but there is a clear gap between the current ability structure of accounting teachers and this. Professional teachers generally lack systematic ideological and political education methodology training, and feel powerless about how to naturally embed professional values education in auditing, financial management and other courses. Ideological and political teachers and employment guidance teachers often lack the background of accounting industry, and it is difficult to organically combine value guidance with industry reality. The insufficient number of ' double-qualified ' teachers with dual abilities directly restricts the quality and depth of integrated teaching.

4.4 Operation mechanism level: lack of normalized linkage and feedback improvement mechanism

The implementation of collaborative education relies on a stable closed-loop operation, while the current ideological and political education and employment education in accounting major generally lack a cross-departmental normalized linkage mechanism. The professional course teaching and research section, the student work department, and the employment guidance center belong to different management sequences, and have not yet established a fixed system of regular consultation, collective lesson preparation, and information exchange. Most of all kinds of educational activities are temporary and task-based arrangements, and most of them are short-term activities to meet the inspection, which is difficult to transform into continuous teaching behavior. At the same time, there is a lack of closed-loop feedback on the effect of integrated education. students' internship feedback, employer evaluation, and graduates ' career development performance are difficult to return to the talent training link. The integration effect lacks both process tracking and subsequent iteration. Even if there is a dislocation of education, it is impossible to adjust the teaching content and teaching methods in time. The lack of a closed-loop mechanism of linkage and feedback makes it difficult for system design and teacher resources to be transformed into actual education results, and all kinds of education work are easy to fall into the state of " doing their own thing. "

5. Countermeasures and Suggestions on the Integration of Ideological and Political Education and Employment Education in Accounting Specialty

5.1 Improve the integration system and evaluation system

In view of the lack of top-level planning and evaluation traction at the level of system design, the main body of this countermeasure is the educational administration department and the secondary college. Firstly, it is necessary to set up the ' ideological and political-employment ' integration module in the revision of the talent training program, clarify the credit requirements, curriculum attribution and teaching objectives, and make the integration from scattered activities to institutionalized arrangements. Integrated courses such as " accounting professional ethics and career development " and " audit ethics and professional judgment " can be set up in professional elective courses or centralized practice links, and value guidance and professional ability training can be embedded in the same teaching unit. Secondly, it is necessary to formulate evaluation indicators of integration effectiveness, incorporate students' professional ethics cognition level, professional value maturity, employment quality, etc.into the evaluation scope, and change the evaluation pattern of previous respective assessments and disconnection.

The precondition of this countermeasure is to reach a consensus on integration at the university level and have the institutional space for program revision. The educational administration department needs to first gather consensus through thematic demonstration meetings, teaching committee deliberations, etc., and provide organizational legitimacy for system adjustment. The design of evaluation indicators should follow the principles of observability and operability, adopt a combination of process evaluation and result evaluation, and incorporate classroom performance, internship feedback, and graduation tracking into the evaluation chain to avoid becoming a mere formality.

5.2 Reshaping the concept of collaborative education

In view of the causes of the deviation of the concept of education under the guidance of instrumental rationality at the level of conceptual cognition, the main body of this countermeasure is the secondary college and the professional teaching and research section. We should carry out special teaching and research activities with the theme of " integrated education, " organize professional teachers, ideological and political teachers and employment guidance teachers to discuss the internal relationship between value guidance and career development, and help teachers understand that ideological and political education and employment education are different aspects of the same education process through case analysis, teaching observation and other forms. At the same time, the integration consciousness is incorporated into the teacher training and assessment system, and relevant training modules are set up in the teaching development center. The workload identification of integrated teaching is reflected in the annual assessment and professional title evaluation, and the institutionalized concept guidance is formed.

The precondition of this countermeasure is that teachers have the willingness and basic cognition to participate in the integration. Secondary colleges should pay attention to creating a collaborative culture, and gradually eliminate the cognitive barriers of " ideological and political education is the matter of ideological and political teachers and employment is the matter of employment tutors " through collective lesson preparation, teaching reflection and other activities. Teachers who have experience in integrated teaching exploration can be invited to demonstrate and share, so as to influence peers and reduce the resistance of conceptual change.

5.3 Optimize the allocation of teachers and platform resources

In view of the causes of insufficient support for teachers and platforms at the resource allocation level, the main body of this countermeasure is the university personnel department and the school-enterprise cooperation office. First of all, we should cultivate ' ideological and political + employment ' dual-energy teachers, and improve the comprehensive ability of professional teachers in curriculum ideological and political design and employment guidance through special training, cross-departmental attachment, joint teaching and research. Accounting teachers can be arranged to participate in the consulting work of the employment guidance center, or employment tutors can be invited to participate in the excavation of ideological and political elements of professional courses, so as to achieve complementary capabilities in practical cooperation. Secondly, professional values education should be embedded in platforms such as school-enterprise cooperation and internship training, and professional ethics, integrity awareness, and compliance awareness should be included in internship training objectives and assessment standards, so that students can receive skills training and value shaping at the same time in real career scenarios.

The precondition of this countermeasure is to have stable school-enterprise cooperation resources and teacher development support. Colleges and universities need to clarify the terms of integrated education in the cooperation agreement, and consider the construction of practice base and the function of ideological and political education as a whole ; teachers ' development support needs special funds and time guarantee to avoid training.

5.4 Improve the normal linkage operation mechanism

In view of the practical problems of the lack of normalized linkage and feedback improvement mechanism at the operational level, the main body of this countermeasure is the secondary college, professional teaching and research section and employment guidance center. On the one hand, it is necessary to build a cross-departmental collaborative work platform, establish a regular consultation system for professional course teachers, ideological and political teachers, counselors, and employment guidance teachers, and jointly discuss the financial and accounting professional integration teaching program in the form of collective lesson preparation and thematic teaching and research. Break through the information barriers between different departments and break down the barriers to collaboration brought about by departmental barriers. On the other hand, a closed-loop feedback chain of ' teaching implementation-practice feedback-employer evaluation-training program iteration ' is constructed to collect the evaluation of students' professional quality by the internship unit and the tracking data of graduates ' career development, and the

external feedback is fed back to the teaching content of the course. Through the dual construction of the discussion system and the feedback closed-loop, the temporary education activities are transformed into a normalized operation mode to ensure that the integration of ideological and political education and employment education can be continuously iteratively optimized.

6. Conclusion

This paper focuses on the integration of ideological and political education and employment education in the training of accounting professionals, and completes the realistic representation, cause analysis and countermeasure construction. The dilemma of integration stems from the interweaving and superposition of the four factors of system, concept, resources and mechanism. The four factors reinforce each other and form a deep structure.

Based on this, this paper proposes a " one cause and one policy " countermeasure framework, which follows the progressive logic of " system traction-concept reshaping-resource guarantee-mechanism operation. " Its effective implementation is restricted by the reality of the overall planning ability and resource conditions of colleges and universities. This paper is a speculative research, and the countermeasures have not been empirically tested. In the future, action research can be carried out to verify its feasibility and effectiveness.

Reference

[1] Yang G .新文科视野下财会专业课程思政建设的探索与实践[J].Integration of Industry and Education, 2025, 7(3):24-34.DOI:10.6938/iie.070303.

[2] 潘富玲.新时代职业本科院校财会专业课程思政要素挖掘与融合路径研究[J].现代商贸工业, 2024, 45(8):145-147.

[3] 丁玫,郭美芸,林丽娜.开放大学财会专业课程思政实施现状探究——基于师生问卷调查的统计与分析[J].河北开放大学学报, 2023, 28(4):23-27.DOI:10.3969/j.issn.1008-469X.2023.04.005.