



Research on Bilingual Education Reform of Fundamental Accounting under the Background of First-Class Curriculum

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Abstract

Under the background of first-class curriculum, bilingual education is helpful to cultivate international high-quality talents. Fundamental Accounting is a basic professional course for financial management majors. Taking the Bilingual education practice of Fundamental Accounting offered by Sichuan University of Arts and Sciences as an example, from the perspective of students, the research finds that the difficulties in bilingual education of Fundamental Accounting lie in the lack of connection between Chinese and English textbooks, the learning barrier brought by language and the lack of bilingual connection of subsequent courses. To improve the quality of bilingual education, it is necessary to further improve the bilingual education resources, write textbooks, innovate the form of opening classes, and perfect the bilingual curriculum system.

Subject Areas

Education

Keywords

Bilingual Education, Teaching Reform, First-Class Courses, Personnel Training, Fundamental Accounting

1. Introduction

Under the background of deepening globalization, it is the primary task of national education construction to cultivate comprehensive talents with international vision. In 2001, Several Opinions on Strengthening Undergraduate Teaching in Colleges and Universities and Improving Teaching Quality proposed that in

the context of the continuous integration of the world, undergraduate education should create conditions for the use of English and other foreign languages in the teaching of common courses and specialized courses. The bilingual education has also been carried out in colleges and universities all over the country, and has been explored in the aspects of bilingual education objectives, textbook selection and teaching methods. Bilingual education in colleges and universities will still be necessary for a long time (Han & Yu 2013) [1]. In 2019, the Implementation Opinions of the Ministry of Education on the Construction of first-class Undergraduate Courses pointed out that undergraduate teaching should enhance the high-level, highlight innovation and increase the degree of challenge. The report to the 20th National Congress of the Communist Party of China pointed out that we should accelerate the construction of world-class universities and competitive disciplines with Chinese characteristics. The Fundamental Accounting course of Sichuan University of Arts and Sciences closely follows the national policy and builds the provincial first-class course through bilingual education. Students are the main body of teaching, and teachers are the leading part of teaching. In order to better focus on student learning outcomes, Therefore, this paper takes the bilingual education of Fundamental Accounting in Sichuan University of Arts and Sciences as an example, explores the difficulties of bilingual education from the perspective of students (Hou & Zhang, 2023) [2], and puts forward the key points of bilingual education reform of first-class courses.

2. Literature Review

2.1. Bilingual Education Purpose

Bilingual education was originally an illegal activity in America. Bilingual Education in the US was made public policy under a reauthorization of the Elementary and Secondary Education Act (ESEA) of 1965. Soon after, scholars in the US began offering research-based programs in the areas of language acquisition, bilingualism and its intersection in literacy education.

With the development of internationalization, bilingual education activities are gradually carried out in China. Scholars discussed the goal of bilingual education activities and the role of foreign languages in bilingual activities. Most studies believe that bilingual education is the use of foreign language teaching in non-language subjects. Some scholars believe that bilingual education is a way to acquire a foreign language by learning non-language subject knowledge (Lin, 2004) [3]. With the deepening of research, scholars believe that bilingual education should not emphasize foreign language learning, but should return foreign language to its original tool function (Han & Yu, 2013) [1], and the goal of bilingual education is still to teach students new knowledge. However, the use of foreign languages can cultivate students' bilingual thinking, help undergraduates broaden their international academic horizon, grasp the frontier of disciplines, and enhance their international communication ability and self-confidence

(Feng *et al.*, 2020) [4]. This paper holds that bilingual education provides a new communication tool. Compared with non-bilingual education, bilingual education can expand international vision, change thinking mode, and improve professional knowledge and English ability. Bilingual education does not change the teaching goal of teaching students new knowledge.

2.2. Bilingual Education Reform Direction

Xu *et al.* (2023) [5] found that in the process of bilingual education practice, it is necessary to rationally plan the teaching mode, train the teacher lineup, set up multiple courses to put them into the teaching mode, rationally select textbooks, and increase practical courses. Chen *et al.* (2023) [6] believed that bilingual education should be reformed in terms of language ability, learning interest, knowledge acquisition and assessment methods based on the exploration of bilingual education practice. Hou & Zhang (2023) [2] proposed that from the perspective of students, teaching reform could be carried out from the aspects of class type, teaching materials, teachers and teaching methods. There are some commonalities in the implementation of bilingual education, but there are also differences due to the characteristics of students and subjects. Accounting, as a common business language, has its particularity in bilingual education.

2.3. The Application of Bilingual Education in Fundamental Accounting

From the perspective of language, bilingual accounting education generally has four teaching methods. First, it is taught in English according to the thinking of the accounting standards system with Chinese characteristics. Second, it is taught in English according to the thinking of international accounting standards. The third is to teach in Chinese according to the thinking of Chinese accounting standards system, and introduce international accounting standards in English; That is to carry out interspersed bilingual education. Fourth, introduce both Chinese and international accounting standards in English (Hong, 2008) [7]. Different teaching methods should be selected according to different teaching objectives and teaching objects.

Some scholars have integrated progressive teaching methods into the bilingual education of fundamental accounting in China. At the beginning of the course, we can use the prompt teaching method, implement the common solution teaching method in the middle of the course, and implement the independent teaching method in the later period of the course. At the same time, the progressive teaching of fundamental accounting can also be layered in terms of professional vocabulary, professional knowledge and teaching progress (Yao, 2009) [8]. With the progress of technology, the flipped classroom precision teaching mode realized by the learning platform has gradually been integrated into the bilingual education of fundamental accounting (Fang, 2019) [9]. At the same time, with the proposal of the ideological and political concept of the curriculum, some scholars have also integrated the ideological and political concept of the

curriculum into the bilingual curriculum of fundamental accounting, injecting new inspiration into bilingual education (Cui *et al.*, 2022) [10].

3. The Introduce of Bilingual Course of Fundamental Accounting

The research points out that bilingual education should give priority to the courses with worldwide convergence and close links between Chinese and foreign theories (Wang & Liu, 2008 [11]; Fan, 2013 [12]). The technical nature of accounting determines that accounting can be freely converted into two languages. And China's Accounting Standards for Business Enterprises are gradually converging with International Financial Report Standard. Based on this, Sichuan University of Arts and Sciences offers bilingual education of Fundamental Accounting, with the goal of improving students' comprehensive quality, expanding students' international literacy, and cultivating international accounting talents. Cultivate international accounting talents.

The bilingual course of Fundamental Accounting is now a first-class offline course in Sichuan Province, and its construction has gone through three stages, which are respectively: the embryonic stage from 2009 to 2018, when the school established undergraduate financial management, offered Fundamental Accounting courses, and adopted traditional teaching methods. In 2018, the school identified a bilingual teacher for Fundamental Accounting, officially opened the class, and entered the development stage. In 2021, the teacher team has gradually formed, and has entered the stage of innovative development by combining the teaching of online teaching platforms such as Super Star and Tencent Classroom.

In the bilingual course of Fundamental Accounting, the Chinese textbook "Fundamental Accounting" published by Dongbei University of Finance and Economics Press is the main teaching material, supplemented by the English textbook Fundamental Accounting Principles. At the same time, use PPT in English and Chinese for classroom teaching. In terms of the use of English and Chinese textbooks, according to the specific situation of students, the order of English textbooks is slightly adjusted. According to the order of Chinese textbooks, the corresponding contents in English textbooks are used as current learning materials. The proportion of bilingual education should be determined according to the characteristics of students and the nature of courses. This paper considers that the bilingual education of Fundamental Accounting mainly adopts half-mother tongue and half-English teaching methods.

4. Difficulties in Bilingual Education of Fundamental Accounting

There has been some exploration in the bilingual education of fundamental accounting in the School of Finance and Management of Sichuan University of Arts and Sciences. However, due to changes in learning conditions and other factors, the teaching team has found that there are still some difficulties in the

bilingual education process, which affect the quality of bilingual education through communication and interview with students and communication with professional teachers in open classes.

4.1. Insufficient Connection of Teaching Materials

At present, there are no textbooks specifically for bilingual education of Fundamental Accounting. The bilingual course of Fundamental Accounting in Sichuan University of Arts and Sciences is mainly based on “Fundamental Accounting” of Dongbei University of Finance and Economics Press, supplemented by Fundamental Accounting Principles of Renmin University Press. However, Chinese and English textbooks are two kinds of arrangement logic. The Fundamental accounting theory system in China generally starts from basic concepts and principles → accounts → double-entry bookkeeping → main economic business accounting → accounting documents and books → property inventory → accounting statements → accounting procedures → accounting work organization, with a rigorous system, arranged according to the order of bookkeeping and relatively simple content. The details are taught in intermediate financial accounting. International accounting theories are generally introduced in detail from basic concepts, principles → accounting statements → double-entry bookkeeping → accounting cycle → commercial enterprise accounting → inventory, cash, receivables, non-current assets, liabilities, etc. The system is flexible, arranged in the order of understanding statements, and the content covers a wide range (Luo, 2009) [13]. Although in the course of teaching, consciously emphasize the differences between the two. However, using the two textbooks at the same time will make it difficult for students to be organized and think incoherently in the process of learning, which greatly increases the difficulty of students’ learning and reduces their interest in learning.

4.2. Language Learning Disabilities

Language learning disability is a prominent difficulty in bilingual education. It has always been controversial how to set a reasonable proportion of Chinese and English in all aspects of bilingual education.

First of all, Fundamental Accounting is a basic professional course for financial management majors. For freshmen, accounting is a brand new discipline and requires more time to understand it. Coupled with the need to use an additional language to learn accounting, most students are afraid of difficulties. In the classroom, some students are still accustomed to using their mother tongue and are more willing to accept the information conveyed by their mother tongue, ignoring the information conveyed by a language they do not understand. When there is more foreign language information in the curriculum, the benign interaction between teachers and students will be reduced, which will not only frustrate teachers’ passion in class, but also reduce students’ interest in learning, and affect the quality of classroom teaching.

Secondly, switching between two languages may affect the integrity of knowledge structure. In the same class period, due to the limitation of English ability of both teachers and students, it is inevitable that there are many repeated English teaching contents in bilingual education and teachers need to translate English into Chinese. Therefore, in bilingual education, the amount of information output by teachers and the amount of information that students can take in cannot reach the same level and scale as in Chinese teaching hours, thus affecting the integrity and systemization of students' knowledge structure and the learning of subsequent courses.

Finally, the mix of students enrolled in schools is changing. On the one hand, some students learned Japanese, Russian in the high school, for these students, bilingual education in Chinese and English will further increase the difficulty of students' learning. Bilingual education also needs to be adjusted accordingly. On the other hand, the number of students from professional high school is gradually decreasing, and the proportion of students with accounting foundation is decreasing. Therefore, the bilingual education of Fundamental Accounting needs to be adjusted appropriately.

4.3. The Bilingual Connection of Accounting Courses Is Insufficient

The accounting courses including Fundamental Accounting, intermediate financial accounting, cost accounting and advanced financial accounting. However, only Fundamental Accounting is bilingual, other courses are still taught in Chinese. Therefore, the bilingual knowledge acquired by students in Fundamental Accounting can hardly be applied in the subsequent study, so it is easier to ignore the study of bilingual knowledge, and the effect of bilingual education of Fundamental Accounting is greatly reduced.

5. The Reform Focus of Bilingual Education of Fundamental Accounting

Based on the above analysis of the difficulties in bilingual education of Fundamental Accounting, such as insufficient connection of teaching materials, bilingual learning obstacles and bilingual connection of specialized courses, this part puts forward three key points for the reform of bilingual education of Fundamental Accounting.

5.1. Improving Supporting Materials

To solve the problem of insufficient connection between Chinese and English bilingual textbooks, the reform can be divided into two stages. In the first stage, we can establish a professional English vocabulary bank to improve English supporting materials. The professional vocabulary involved in Fundamental Accounting is explained in both Chinese and English, which is more convenient for students to preview and review. In the second stage, we can compile textbooks suitable for students' characteristics (Wu & Li, 2008) [14]. The textbooks can be

composed of two languages, and the important knowledge points can be interpreted in Chinese and English, so that students can learn the difference and connection between the two. For the part of example and questions, only English can be used to improve students' foreign language reading ability. Extensive data supplement can only be in Chinese. In this way, bilingualism can be better integrated organically, students can understand the knowledge points more clearly, and at the same time, it can improve professional knowledge and professional English level. The further improvement of bilingual course teaching plan and the formulation of teaching tasks can solve the problem of less information transmitted by English teaching per unit time, and further clarify the content of English teaching, and compile the necessary and representative knowledge content in the subject system into the teaching plan as much as possible.

5.2. Innovate Teaching Methods

The construction of provincial first-class curriculum requires universities to highlight pertinence and effectiveness, and carry out teaching reform according to local conditions, school conditions and course conditions.

First of all, according to the students' learning situation, the school should innovate the form of opening classes, so that students can choose the bilingual course independently (Han & Yu, 2023 [1]; Hou & Zhang, 2023 [2]). Bilingual education classes can be divided into voluntary classes and natural classes, and the forms of bilingual education in the two classes can be differentiated. For students with a good foundation of English and a strong externality in their future career, they need high English ability to support them. And make different arrangements for bilingual education in the two classes. The voluntary class is for students who are enthusiastic about the bilingual course, while the natural class is for students who are less enthusiastic about the bilingual course. According to the training plan, the two classes are taught in same English textbooks, English books, English PPT courseware and Chinese and English exams. But in the class, increase the proportion of English teaching for voluntary classes and decrease the proportion of teaching for natural classes, for some students who do not have bilingual education needs, should provide Chinese-based teaching language courses (Han & Yu, 2023) [1].

At the same time, in terms of teaching mode, bilingual education should be further integrated into the online teaching platform, release pre-reading requirements and pre-reading materials in advance, expand the information dimension of classroom teaching, enhance students' interest in class and strengthen their understanding of classroom knowledge through body language, video, pictures, text and other information. Bilingual course teachers should make it clear that bilingual course is a professional course, and they should focus on the explanation of professional knowledge when teaching, and do not fall into the trap of language translation. This requires teachers to further improve their professional knowledge and English ability, and to explain professional knowledge

in English. General conceptual knowledge points can be taught in English, while detailed knowledge points need to be strengthened in Chinese. At the same time, Chinese can be used to guide, inspire, manage and organize classroom teaching.

5.3. Strengthen the Construction of Bilingual Curriculum System

Some Opinions on Strengthening Undergraduate Teaching in Colleges and Universities and Improving Teaching Quality point out that foreign language teaching courses account for 5% - 10% of the courses offered. For bilingual education, the bilingual education of professional courses should be systematic. It is necessary to start from the school level and the professional construction level to strengthen the construction of bilingual education teachers, strengthen and expand the bilingual education teachers of accounting, gradually set up bilingual courses for intermediate financial accounting and advanced financial accounting courses, and improve the bilingual education system of financial management courses.

6. Conclusions

Taking the bilingual education of Fundamental Accounting in Sichuan University of Arts and Sciences as an example, from the perspective of students, this paper probes into the difficulties in bilingual education of Fundamental Accounting, such as the lack of connection between textbooks, language learning barriers and follow-up course connection problems. Based on these difficulties, this paper holds that the emphasis of reform should be placed on the improvement of teaching resources, the innovation of teaching forms and the construction of curriculum system.

The innovation of this paper is that the focus of reform is to overcome the fetters of language to improve the quality of bilingual education through the construction of teaching resources, teaching forms and curriculum systems. Secondly, this paper is student-oriented, to explore the obstacles that students may have in the process of bilingual learning and emphasize to improve students' interest in bilingual learning. The disadvantage of this paper is that it only analyzes the prominent language problems in bilingual education. Problems such as the ideological and political construction in the bilingual education of Fundamental Accounting are still worthy of further exploration, and the teaching team is also actively carrying out the ideological and political construction of the curriculum in the teaching process, which is not further explained in this paper, and further research can be done on the ideological and political construction of the bilingual education of Fundamental Accounting in the future.

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Conflicts of Interest

The authors declare no conflicts of interest.

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