

# ***Research on the Teaching Design of Accounting Courses under the Concept of "Curriculum Ideology and Politics"-Taking Fundamental Accounting as an Example***

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**Abstract:** Extending the curriculum ideological and political education to professional ideological and political education is essentially the process of implementing strengthen moral education and cultivate people from the "point" of a single ideological and political curriculum to the "line" of professional courses to the "plane" of talent training and professional courses construction. This article draws on the experience of curriculum ideological and political education reform in other universities in China, taking fundamental accounting courses as an example, analyses the current status of ideological and political adaptation of accounting courses and the ideas of curriculum ideological and political education reform, and points out the teaching design path of integrating accounting into the curriculum ideological and political concepts, then sum up the teaching content and teaching goals that incorporate the ideological and political elements of the curriculum. The research in this article hopes to form a valuable reference for the ideological and political adaptation of the accounting major and has certain guiding significance for colleges and universities to grasp the direction of socialist education and cultivate the advanced thinking, correct behaviour, solid foundation, and outstanding ability of accounting professionals needed in the new era.

## 1. Introduction

The more the economy develops, the more important accounting becomes (Zeff, S. A.,1978; N.Gregory Mankiw, 2012). In recent years, China's economy has gradually shifted from high-speed development to high-quality development. The change in economic development mode requires major changes in the accounting industry that serves economic development (Fugui Luan, 2019). In addition to economic transformation, the Central Committee of the Communist Party of China has also been advocating for the harmonious development of society. The development and reform of the economy and society require colleges and universities that train accounting talents to answer the question of "what kind of person to train your student to become? How to train your student? What kind of employer that you are training your student for?" Since the 18th National Congress of the Communist Party of China in 2012, Chairman Xi Jinping has emphasized the need to strengthen ideological and political education in colleges and universities in several important meetings, such as the National Conference on Ideological and Political Work in Colleges and Universities, the National Education Conference, and the Symposium for Teachers of School Ideological and Political Theory Courses and point out the direction for curriculum ideological and political education. The Ministry of Education issued the "Guideline for Curriculum Ideological and Political Education in Higher Education Institutions" (Jiao Gao [2020] No. 3) to make a series of work arrangements for the ideological and political education of college courses in June 2020. Chairman Xi Jinping's thoughts on "curriculum ideology and political education" pointed out that college education and teaching should adhere to the combination of knowledge transfer and guidance of values and morals, and use themes and content that can cultivate college students' ideals and beliefs, value orientation, political beliefs, and social responsibilities, and integrate into the core socialist values, then, to comprehensively improve the ability of college students to analyze reasons and distinguish right from wrong, so that students can become talents with both ability and political integrity and have a comprehensive development (Guirong Yu, Shusheng Qin,2021; Shuying Shen,2021; Guirong Yu, Shusheng Qin, 2021).

As we all know, professional curriculum education accounts for about 80% of college education. Professional education and ideological and political education are relatively distant (Jing Bi ,2020; Xiaoxiao Zhang, 2021; Dingfang Shi, Jingxi Liao, 2021). How to combine the characteristics, advantages, and educational goals of different disciplines, explore the ideological value and moral connotation contained in the professional knowledge system, and increase the knowledge of the curriculum from the perspectives of the major, industry, country, international, culture, and history involved in the course, focus on humanity, leadership, and openness. For management professional courses, the issue of how to guide students to master professional knowledge, go deep into social practice, pay attention to practical problems, cultivate students to be a good man, serve the people with integrity, and provide good professionalism is paramount. At the same time, adhere to the guidance of Marxism in teaching and accelerate the construction of philosophy and social science disciplines with Chinese characteristics the system is a question that needs to be studied practically in the ideological and political spirit of the curriculum (Rumin Gong, Tiesong Lin, 2019; Jing Mao, Ruiqin Li, 2020).

## 2. The Current Development in Ideological and Political Education in Accounting Courses

## and Direction of Research

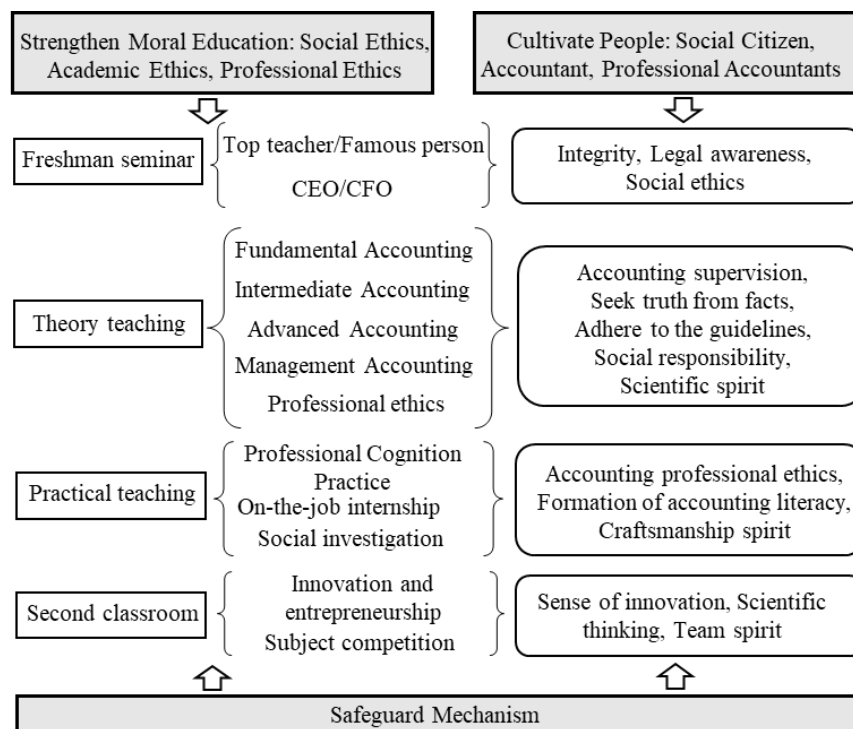
### 2.1. The Current Development in Ideological and Political Education in Accounting Courses

The fundamental of accounting is a course under the management major and it is the most basic and traditional professional courses for accounting students. Being influenced by professional courses education and a different way of teaching ideological and political courses, the combination of accounting and ideological and political education must overcome certain difficulties: First, professional education and political education has flaws in basic understandings. Students even the teachers think professional educations and ideological educations has no relations subconsciously. Second being influenced by western utilitarianism, there is a lack of value guidance. Accounting is general global business language; the development of globalism is pushing the accounting standard around the world closer to international accounting standard which is the same in China. The accounting education in China is heavily influenced by the western in concepts, contents, and teaching methods, and hard to not being affected by western utilitarianism so it's lacking in socialism value and moral guidance which is a core teaching element. Third, accounting lessons are relatively boring, which makes it harder to combine ideological in the political education. Based on these reasons, the adaptation of ideological and political education into accounting courses should be designed with a good starting point, organically combine the explicit professional education and implicit ideological and political education so that the political and ideological education can occur imperceptibly. Firstly, thorough analyse and research must be conducted to find out the political and ideological education resources in the professional education. And to pick out the political and ideological education elements in the professional education and identify its value qualities. secondly the value orientation of students needs to be focused on by combining the political and ideological education into the professional education so that students should understand the importance of political and ideological training to their future developments and personality shaping. Lately Siri needs to be combined with real world practise to avoid rigid and the hollow lecturing. the ideological and political education lesson plans should take full advantage of interesting accounting cases or events that is easily understood by the students to trigger their proactivity of self-learning the ideology and political education. Harsley we need to set the socialism core value as guiding series and keep stressing 8 one the teacher is conducting teaching and training especially for young teachers should be trained rigorously on this to able them combine the explicit professional teaching and implicit ideological and political education organically.

### 2.2. Basic Idea of Adapting the Ideological and Political Education to Accounting

This section must be in one column. This research adopts the idea of “guidance of value in combination or knowledge transfer”, “a combination of explicit education and implicit education” to design the pass of adapting the ideological and political education to accounting. Through analysing all the starting points of adapting the ideological and physical education to all sections of accounting, several methods to adapt the ideological and political education to accounting and potential effects of value guidance, perform or coherent syllabus of adapting the ideological and political training to accounting and combine the ideological and political training into the teaching of knowledge. In this way we established a moral standard. From the moral point of view

accounting students should have a moral standard as civil participants, an academic integrity of professional that has received higher education, and professional ethics as accounting professional. Through the systematic guidance of the ideological and political education combining with accounting we could cultivate accounting professionals that are honest, law respecting, responsible, truthful, and creative that can contribute to the construction off socialist economy. In this way we cultivated people. In the process of cultivating people and establishing moral standards there is explicit education like teaching theories, and there is also implicit education like social practises and through the combination of explicit and implicit education, we can achieve of full lens a full angle people cultivation. As we can see in picture 1.



Picture 1: Ideological and Political Construction Path of Accounting Major

### 3. Design Patterns of Lesson Plans for Ideological and Political Education in Combination with Accounting

The accounting major in the School of Economics and management all Beijing institute of petrol chemical technology is first rank major of Beijing in 2020 the schoolwide horses are taken by more than 400 students every year. This research took the course of fundamentals of accounting as example, made a summary of the Lesson plan and implementation plan of combining the ideology and political education to the teaching of accounting theories. To implement the ideological and political education into professional education a redesign from the top up on teaching is required, the goal of setting moral standard and cultivating people has to be written into the teaching object and teaching syllabus. The teachers need to conduct research of textbook, digging up the elements of the lessons that contain the element of ideological and political education and the functions those element carries, redesign the ideological and political education and combination with accounting

education around core values. Teachers need to pay attention to the ideological and political education resources that are in real life, identify the right chance of conducting the ideological and political education and keep updating the resources of ideological and political educations and combine it into the classroom with varieties of teaching methods. This research has four main working point: firstly, combine the teaching of knowledge was value guidance. And the main objective for teaching is to cultivate people, the first step of teaching is moral education. the ideological and political education in combination of accounting is trying to combine the teaching of theories with formation of value standard and cultivating abilities. it is trying to combine professional training and ideological and political training to form a harmonious body. secondly, combine the explicit education with implicit education. While taking full advantage of ideological and political education courses, utiliser implicit education channel to dig up the elements of political and ideological education in accounting courses. Thirdly combined overall planning with fine control. the educators will need to pay effort in system designing, which includes building content system, teaching system and working system, a holistic ideological under political people educating system. Fourthly, combine summarising past experiences with new creations and research. Educators should draw and learn experiences from all the courses and apply the good method and cases into accounting courses and at the same time actively trying to create and summarise good results in research to form replicable experiences.

Accounting courses consist of three major modules: the fundamental theories of accounting, the main business of a company and accounting cycles. For each chapter's educators should try to integrate ideological and political education elements and redesign the lesson plans to make it applicable.

*Table 1: The teaching content and teaching design of curriculum ideology and politics in accounting course.*

Module	Knowledge points	Examples for ideological and political education	Objectives for ideological and political education
Fundamental Theories for Accounting	Accounting and supervision	Accounting professional ethics education case; Accounting and Supervision of Reimbursement for Employee's Business Trip; The Corruption Case of Zhao Dehan in the TV Drama "In the Name of the People"	Accounting staff: adhere to standards, objective and fair; business managers: honesty and trustworthiness; education goals: to be honest and trustworthy, to form a correct outlook on life, world outlook and values; teaching methods: a combination of positive education and warning education.
	Accounting information quality requirements	Falsification of capital market statements; The Theory of "Fraud Triangle" and the Construction of Personal Honesty	
	Accounting assumptions	Two sets of accounts in enterprises; Andy in the movie "Shawshank's Redemption"	Enterprises operate in accordance with the law and pay taxes in accordance with the law; enterprises bear social responsibilities; in the face of setbacks in life, they must guard their hopes and

			continue to operate.
	Accounting elements	Discussion of corporate assets and personal assets	Enterprises must expand their assets through legal operations; personal wealth must come from legal and reasonable contributions; the goodness of human nature makes up for problems that cannot be solved by law; inspiration: law and ethics build a harmonious society, honesty, and trustworthiness, and promote the excellence of the Chinese nation cultural tradition.
	Accounting equations	The accounting equation of life	Both enterprises and individuals must balance the source and use of funds and be aware of financial management and risk awareness.
Main business of a company and accounting cycles	Overview of enterprise production and operation	Cloud Supervisor: The speed of light construction of Wuhan Huoshenshan	The dream of a strong country, China's 2025 manufacturing plan, and the spirit of craftsmanship; China's successful fight against the new crown pneumonia epidemic in 2020 will enable the people to establish self-confidence in the road, theory, system, and culture, and the people will have a sense of happiness and security.
	Supply chain	Sino-US trade friction, ZTE and Huawei incident; The case of Zhejiang Jinhua's huge amount of false VAT invoices; The Dutch purchase of Chinese masks quality controversy	Strengthen students' patriotism and dream of becoming a strong country; emphasize that enterprises and individuals have the obligation to pay taxes according to law; strengthen the risk awareness of enterprises' transnational operations and safeguard national interests.
	Production procedure	Calculating the Educational Cost of College Students; Calculation, reform and thinking of personal income tax	Calculate an education account and return to the motherland after becoming a talent; the 2019 tax reform has reduced the tax burden of the low- and middle-income class and increased the happiness and sense of gain of the people.
	Selling procedure	Warning case of false advertising of Guazi second-hand car; Hot spots of life; the corporate spirit of JD Logistics under the 2020 COVID-19 pandemic	Enterprises must operate with integrity; discriminate thinking; corporate social responsibility and responsibility.

	Calculation and distribution of financial results	Accounting and distribution of family profits: Provision of support for the elderly, children's education funds, and wedding payments; Social Thinking Caused by Star Tax Evasion	Educate students to inherit the Chinese nation's fine tradition of honoring the elderly and respecting the elderly and loving the young; enterprises and individuals must pay taxes in accordance with the law and have social responsibilities; pay attention to the new national fiscal and taxation policies and be a good accountant that abides by the law and adheres to professional ethics.
	Inventory auditing	The movie "Salt Merchants of the Qing Dynasty" Akzhan Checks Silver ingots; The teller's "Three Character Classic"; Guangzhou Xu Ting case using a bank ATM machine error to make a transfer	Be honest and trustworthy; safeguard national interests and learn from Qian Feng to be an upright person; educate students: to be consistent in accounting and accounting, to be consistent with the outside and inside, and to have a correct outlook on life and values.
Accounting cycle and accounting information generation	Accounting documents	Tax evasion of double contracts in the entertainment industry in 2018; National Science and Technology Awards Conference in 2019	Back statements with contents and evidence, and objective facts are respected; to be a good citizen who pays taxes according to the law, and not blindly chasing stars; advocating scientists and engineers who make great contributions to society.
	Accounting books	TV series "Everything is Good" Nanny Xiao Cai keeps false accounts; The cashier embezzled 10 million yuan in public funds for playing online games; The cashier is in love and embezzled public funds to do business for her boyfriend; Wrong account correction: Wrong homework when I was young	Warning education: be honest and trustworthy; have a correct outlook on life, world outlook and values; college students should not treat life as a game, have a correct perspective on love; empathy teaching, active classroom atmosphere.
	Financial reports	Warning about fraud cases in the financial statements of listed companies in the capital market; Kangmei Pharmaceutical incident, Zhangzi Island Incident, Ruixing Coffee's financial statements are falsified, etc. School mottos of the three national accounting schools	Accountants must adhere to the guidelines, do not make false accounts, be responsible to shareholders, and society; the balance sheet is the foundation, the statement of shareholder equity changes is the inside, the profit statement is the face, and the cash flow statement is the day; adhere to the accounting professional ethics and do not do it Fake accounts.

#### 4. Conclusions

Good ideological and political work should be like salt, but you can't just eat salt. The best way



is to dissolve salt into various foods and absorb it naturally. Curriculum ideological and political is to dig deep into the ideological and political elements contained in the curriculum itself, and organically integrate it with professional knowledge points, and achieve the educational goal of "building morality and cultivating people" while moisturizing things silently. Therefore, instructional designers must carefully conceive, pay attention to national events, life hotspots, respond to students' concerns, and organically integrate curriculum with ideological and political affairs. Every teacher should dig deeper into the ideological and political elements contained in professional courses, integrate curriculum ideological and political into professional knowledge, consciously promote the main theme, actively transmit positive energy, and play the role of the main channel of classroom teaching, so that the ideological and political courses and professional courses go in the same direction.

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