

# *Reform and Research on Ideological and Political Education of Elementary Accounting Course Based on OBE Concept*

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**Abstract:** Elementary Accounting, as a compulsory course for accounting majors, is the best course to cultivate accountants' good psychological and moral qualities, make them abide by professional ethics and establish a sense of responsibility. In this paper, firstly, the problems existing in the ideological and political teaching of elementary accounting course for a long time were analyzed. Then, based on the OBE educational concept, the ideological and political elements were integrated into the elementary accounting classroom teaching, which specifically includes the design of the ideological and political objectives of elementary accounting course, the combination of teaching content and ideological and political courses, the integration of ideological and political cases into the teaching design, the updating of teaching methods, etc., so as to finally achieve the talent training objectives of elementary accounting.

## 1. Introduction

In the National Conference on Ideological and Political Work in Colleges and Universities in 2016, it was proposed that “ideological and political work should run through the whole process of education and teaching to create a new situation for the development of higher education in our country, and moral cultivation should be taken as the central link in colleges and universities, the ideological and political work should run through the whole process of education and teaching, so as to achieve the goal of all-round education, and the ideological and political education should be incorporated into the normal curriculum silently to help students establish the correct three concepts.” As a basic introductory course for accounting majors, elementary accounting not only carries the functions of professional training and scientific research, but also plays the role of cultivating talents. To test whether an accounting student is a qualified accounting talent depends not only on professional competence but also on whether the student's professional ethics, outlook on life and values are up to standard. Moral education is indispensable for colleges and universities to achieve this goal. Therefore, in this paper, the elementary accounting course will be implemented according to the concept of OBE (Outcomes-Based Education), the ideological and political elements will be

integrated into the classroom teaching to promote the ideological and political theories teaching in all courses[1].

## **2. Necessity of Ideological and Political Theories Teaching in the Elementary Accounting Course under OBE Concept**

### **2.1 Problems in the teaching process of elementary accounting**

#### **2.1.1 Ideological and political theories teaching and courses are independent of each other.**

It is not difficult to find from the ideological and political education in colleges and universities that ideological and political education is often separated from specialized courses, and only traditional culture, party spirit and other ideological and political contents are disseminated in ideological and political classes, instead of digging ideological and political points from accounting professional knowledge, so as to strengthen ideological and political education. Even though some professional courses embody some ideological and political education, the context and content are illogical and mechanically copied, which makes it difficult for students to integrate into it and be influenced by ideological and political education.

#### **2.1.2 Ideological and political theories teaching has not been taken seriously.**

In the past, the elementary accounting teaching objectives usually included knowledge objectives and ability objectives, but seldom involved moral education objectives. Even if individual schools included moral education goals in their curriculum goals, they were found to be similar after careful study, ignoring the diversity of moral construction and personnel training in colleges and universities. As a result, accounting personnel trained only have theoretical knowledge but with poor professional ethics. They are easy to make money by hook or by crook, violate laws and regulations, and are difficult to adapt to the actual needs of social development under the new situation[2].

### **2.2 Significance of applying OBE educational concept to elementary accounting course**

With the continuous development of social economy, financial personnel are indispensable in all walks of life, and they know the capital trends of each company. If a financial officer does not have a correct view of money and values, lacks integrity and does not abide by professional ethics, he will often publish false fraud information in the name of the enterprise for his own interests, make financial fraud, deceive investors and investment companies, which will bring a crisis of trust to the company, and even worse, will affect the economic interests of the country, causing adverse social impact.

The concept of OBE education refers to taking the final learning achievements of students through the education process as the goal of teaching design and implementation, emphasizing that students are the center. In the OBE education system, what students have learned and whether they are successful is far more important than how and when to learn. Educators must conceive the ability and level that students should achieve when they graduate, and then think about designing appropriate teaching contents to ensure that students can achieve these basic goals. Therefore, teachers should implement the OBE educational concept, put ideological and political education into the whole process of humanistic quality education and personnel training in elementary accounting course, and integrate ideological and political factors into professional knowledge, so as to improve the quality of education and teaching, and at the same time help students to establish correct three views, so as to truly cultivate people by virtue and improve the overall quality of accountants[3].

### 3. Reform of Ideological and Political Theories Teaching in Elementary Accounting Course Based on OBE Concept

#### 3.1 Setting teaching objectives

The elementary accounting course in colleges and universities is the core course to implement the ideological and political reform in teaching, which is basic, extensive, humanistic and ideological, and includes the humanistic history and advanced ideas in the textbook. Teachers should explore the ideological and political education resources in teaching materials, and combine ideological and political theory with professional knowledge in the curriculum, for example, adding Chinese theory of waxing and waning of yin-yang when explaining double-entry bookkeeping, so that students can learn to explain things and be developed in their logicity.

In addition to the conventional knowledge and ability objectives, the teaching objectives of the elementary accounting course based on the OBE concept should include moral education objectives to correct the bad habits of college students, such as playing with mobile phones, not handing in homework, playing truant and cheating in exams, and to cultivate college students' dedication to work with courage, honesty and trustworthiness, self-discipline, teamwork and responsibility.

The elementary accounting course based on OBE concept can cultivate students who not only have excellent business skills, but also have comprehensive professional qualities. Their business skills, values and work attitude are better than those of ordinary elementary accounting courses.

#### 3.2 Blending the ideological and political education into teaching

According to the teaching objectives of the elementary accounting course under the concept of OBE education, the teaching content of the course is divided into 7 modules in this paper, which fully tap the ideological and political elements matching with the elementary accounting course and integrate professional knowledge with ideological and political education, as shown in Table 1, in order to achieve the goal of imperceptibly influencing the education of students by combining the teaching content with the ideological and political elements[4].

Table 1. The combination of teaching content and ideological and political theories teaching in all courses

Teaching module	Teaching units	Points for blending the ideological and political education
Module I. Accounting elements and accounting equation	1. Accounting object	Understanding the fund movement, cultivating students' overall view, and looking at the problem as a whole.
	2. Accounting elements	Cultivating students' professional quality.
	3. Accounting equation	Enabling students to explore and study independently and cultivating students' accounting thinking mode.
	4. Recognition and measurement of accounting elements	In the process of teaching, students should be educated to have a strict, earnest and down-to-earth working attitude as an accountant, laying the foundation for providing qualified talents for the society from students' daily life.
Module II. Account and double-entry bookkeeping	1. Accounting subject	Advocating teamwork spirit, aggressive, rigorous and serious style.
	2. Accounting account	Developing students' correct aesthetics, and the habit of writing beautiful digital and symmetrical characters.
	3. Double-entry bookkeeping	Enabling students to learn the ability to explain things and cultivating students' logic, with the theory of waxing and waning of yin-yang

Module III. Main accounting transactions	1. Financing operations	Helping students develop the habit of mismatching deadlines and planning ahead, and cultivating their good qualities of being law-abiding, honest and trustworthy, careful in calculation, diligent and thrifty.
	2. Supply stage	Setting the real business scenarios and assigning the team purchase tasks to improve the students' communication ability and team cooperation ability.
	3. Production operation	Enabling students to have basic professional judgment ability and learn to arrange time and money reasonably.
	4. Selling operation	Important role of accounting in strengthening economic management.
	5. Profit formation and distribution operation	Developing a serious study attitude and a rigorous and meticulous work style.
Module IV. Accounting documents	1. Original certificate	Making the students understand the importance of original documents and honest tax payment based on a case study of Fan Bingbing.
	2. Bookkeeping voucher	Developing students' serious research attitude and professional ethics of honesty and trustworthiness.
	3. Replacement and storage of accounting documents	Cultivating students' good moral character of caring for public property.
Module V. Cost account	1. Cost account	Training students to be down-to-earth, diligent in starting a business and good at creating value.
Module VI. Property verification	2. Property verification	Keep morality, budgeting expenses according to income, without extravagance and waste.
Module VII. Financial statements	1. Balance sheet	Following the principle of prudence, with comprehensive accounting comprehensive quality ability.
	2. Income statement	Developing students' ability of revenue and expenditure management and financial analysis.
	3. Statement of change in equity	Ability to coordinate and communicate, and consciously safeguard public interests.
	4. Notes to financial statements	Cultivating students' language expression ability and basic professional quality of accountants.

### 3.3 Reform of teaching process

#### 3.3.1 Normal teaching process

"Normalization" has always been advocated by the Communist Party of China for ideological and political work, and ideological and political education should be the same. The ideological and political theories teaching can be reflected in every stage of teaching, including teaching design, attendance and roll call, professional teaching, rules explanation, teacher questions, group discussion, group speech, speech comment, assignment, collection of homework, comment on homework, unit summary, study situation analysis, teacher's personal teaching, post practice and so on[5]. Only by carrying out invisible education through the ritual sense in the normal teaching process of the curriculum and insisting on an all-round, whole-process, normal and long-lasting effect can it play a stable, regular and long-lasting role in education and teaching and become a powerful guarantee for the all-round development of virtue, intelligence, physical conditions, mind status, and community service of the majority of teachers and students.

Accounting teachers should reflect on themselves, choose appropriate teaching methods, continuously optimize the construction of education courses, and cultivate and improve the ideological and political theory level and moral education ability through multi-level ways. In

addition, they should also give full play to the function of moral education and emphasize the full exploration of the ideological and political elements of the curriculum on the premise of respecting the construction rules of the elementary accounting curriculum and realizing the basic skills of professional teachers, knowledge and ability training and other disciplines. In order to realize the mutual integration of professional education and ideological and political education in elementary accounting courses, and make students change from passive teaching to active learning, teachers should infiltrate moral education, starting from the usual bit by bit, ensuring the normality, nature and long-term effect, avoiding quick success and instant benefit, formalism and blunt indoctrination, and making students aware of their moral deficiencies by improving the design of ideological and political education in the teaching process, so as to follow the example of teachers and improve themselves[6].

### **3.3.2 Teaching by precept and example**

Teachers' professional ethics in the new curriculum emphasizes that teachers should be strict with themselves. Mr. Tao Xingzhi, a famous educator, also said: "Teachers not only educate people with their own knowledge, but also with their own morality. ". To achieve the goal of cultivating people by virtue, the professional behavior of ideological and political education implementers is the best educational means, that is, to show students the good qualities of kindness, thrift and dedication through teachers' daily behavior.

College teachers should adhere to the educators' ideological and political education, and strive to become the disseminator of advanced thought and culture, and the staunch supporter of the party's ruling, so as to better take up the responsibilities of the guide and the guide for the healthy growth of students. Moreover, teachers should strengthen the construction of their own ethics and conduct, adhere to the unity of teaching and educating, the unity of words and deeds, the unity of focusing on the development of the Tao and the society, the unity of academic freedom and academic standards, and guide the majority of teachers to develop themselves, learn and teach in virtue[7]. Such professional behaviors are reflected in the daily teaching and management work, such as teachers arriving at the classroom on time, mute or turning off the cell phone in class, not answering the phone, leaving class on time, achieving standardized management, answering or nodding when meeting students, correcting students' homework carefully after class, and encouraging students who completed well and appropriately.

### **3.3.3 Diversified teaching methods**

The teaching of elementary accounting course can be connected with the reality of life. By using the technical means of new media such as rain classroom, UNU learning platform, 91suke, MOOC, etc., scientists stories, historical allusions, science and technology videos, interesting pictures and other ideological and political elements can be integrated into the course, so as to enrich the teaching methods, expand the educational coverage of classroom teaching resources taking advantages of network teaching, enhance the penetration of ideological and political teaching elements, and quietly plant the seeds of ideological and political education into students' hearts, such as using modern technology to carefully record online courses and short videos with ideological and political elements, using 91suke and other platforms to publish accounting teaching tasks and teaching contents, arousing students' thinking, and brainstorming by publishing classroom discussion topics in the rain classroom, so as to enliven the classroom atmosphere, guide students to learn and cooperate, improve their communication and language expression skills, and arranging students to read and expand materials after class, so as to enhance students' sense of national honor. In this way, students not only master professional knowledge, but also enhance national cultural confidence, love their motherland more,

and are more willing to join in the great rejuvenation of the Chinese nation and become knowledgeable, capable, sentimental and enthusiastic talents of the new era.

#### 4. Conclusions

The ideological and political teaching reform of the elementary accounting course based on the OBE concept can combine the professional education with the moral education guerillas, which ensures the same frequency of ideological and political education and professional education. Teachers should constantly innovate teaching methods, cooperate with schools, and implement the fundamental task of cultivating people by virtue in thought and action, so as to train outstanding accounting talents for the party and the country.

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