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Research on the Tripartite Synergy of Curriculum Ideology and Politics, Accounting Professional Curriculum System, and Financial Accounting Course Teaching-Research Office

XiaoJie Peng[1,a], SiZe Guo[2,b] and JiaPeng Yan[2c*]
[1]School of Management, Foshan University, Foshan 528000, Guangdong Province, China
[2]Faculty of Economics and Trade, Foshan University, Foshan 528000, Guangdong Province, China
Email: [a]pengxj1@163.com. [b]15807559219@163.com. [c]15602275525@163.com

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Abstract

With the rapid development of higher education reform in the new era, curriculum ideology and politics has played an increasingly vital role in the construction of interdisciplinary teaching systems. This paper focuses on the development of the accounting professional curriculum system, exploring the value-oriented role of curriculum ideology and politics in accounting talent cultivation, and investigating the collaborative mechanisms of the "Financial Accounting Course Teaching and Research Office" in facilitating the integration of curriculum ideology and politics with accounting professional curricula. From a practical perspective, it proposes methods for embedding ideological and political elements into accounting courses and leverages emerging technologies to advance the development model of the "Financial Accounting Course Teaching and Research Office," aiming to achieve deeper integration between curriculum ideology and professional accounting education. This study provides actionable insights for cultivating high-quality accounting professionals.

Keywords

Curriculum Ideology and Politics; Accounting Professional; Financial Accounting Course Teaching and Research Office; Synergistic Construction

1. Introduction

In 2016, China proposed that philosophy and social science scholars should integrate Marxist principles into daily life and apply the theoretical system of socialism with Chinese characteristics in disciplinary development, combining specialized courses with ideological and political theories[1]. Guided by this vision, the integration of ideological-political education (curriculum ideology and politics) into professional courses in higher education institutions has evolved continuously, ultimately forming a teaching system that closely links values cultivation, professional knowledge transmission, and comprehensive competency development. The Financial Accounting course, as a core component of accounting programs in higher education, plays a critical role in shaping the professional skills, ethical standards, and practical capabilities of accounting practitioners. Against the backdrop of rapid advancements in digital technologies such as AI and big data, cultivating financial professionals with sound values and ideological-political awareness has become a key priority for accounting curriculum teams in higher education. Therefore, exploring how to synergize curriculum ideology and politics with accounting curriculum systems while leveraging educational resources to enhance students' practical competencies holds significant value for nurturing accounting talent that meets the demands of contemporary development.

2. The Background and Connotation of Curriculum Ideology and Politics in Accounting Professional Curriculum System Development

2.1. The Practical Demand for Curriculum Ideology and Politics in Accounting Education

As a critical component of economic activities, accounting education must focus not only on cultivating technical expertise but also on strengthening practitioners' professional ethics, integrity awareness, and social responsibility. With the rapid advancement of new-generation digital technologies, the accounting industry, while achieving efficiency gains, also faces significant risks and challenges. To prevent financial risk issues arising from digitization, it is imperative to enhance value-oriented education for accounting professionals. Integrating curriculum ideology and politics into the development of accounting professional curriculum systems facilitates the fusion of Socialist Core Values, professional ethics, and specialized teaching, thereby instilling contemporary relevance into the cultivation of accounting talent.

2.2. The Core Connotation of Curriculum Ideology and Politics in Accounting Education

The essence of integrating ideological-political education into accounting curricula lies in synergizing ideological-political elements with professional accounting knowledge. Through the dual synergy of value guidance and professional training, it aims to cultivate high-quality accounting professionals equipped with both technical competencies and ethical literacy. The curriculum system must, on one hand, leverage the discipline's unique characteristics to deeply explore ideological-political elements embedded in professional ethics, legal awareness, and social responsibility within accounting practice. On the other hand, it requires the systematic integration of the fundamental principle of "fostering virtue through education" with specialized knowledge, supported by structured design and collaborative mechanisms to ensure effective implementation.

2.3. The Positioning and Functions of the "Financial Accounting Course Teaching and Research Office"

The Teaching and Research Office (TRO) serves as the foundational teaching unit within the three-tiered academic management system ("university-department-TRO") in higher education institutions. It functions as a critical pillar for disciplinary development and professional advancement, acting as the primary entity responsible for pedagogical research, curriculum development, and the execution of teaching, planning, and evaluation duties[2]. As an integral component of the accounting professional curriculum system, the Financial Accounting Course TRO aggregates critical resources such as classroom innovation experiences and pedagogical optimizations from teachers within the discipline. Through collaborative mechanisms—including case study sharing, collective lesson preparation, and teaching supervision—it drives high-quality development in accounting education at the tertiary level.

3. Synergistic Interaction Among Curriculum Ideology and Politics, Accounting Professional Curriculum System, and the Financial Accounting Course Teaching and Research Office

3.1. Logical Integration of Problem Orientation and Goal Orientation

Current accounting education in higher education institutions suffers from an imbalance that prioritizes technical skills over moral cultivation. This is manifested in insufficient emphasis on professional ethics and value guidance, coupled with traditional and monotonous pedagogical approaches. To address these challenges, a systematic deconstruction of the status quo is required, translating identified issues into actionable goals. This involves the synergistic development of a curriculum ideology and politics-integrated accounting professional curriculum system alongside the "Financial Accounting Course Teaching and Research Office" (TRO)[3]. Specifically, the curriculum system can be restructured to embed ideological-political elements—such as financial fraud case studies—into teaching content. Concurrently, the TRO can centralize efforts to develop a repository of ideologically aligned financial accounting case studies, thereby shifting the educational paradigm from mere knowledge transmission to value-driven cultivation. This dual approach ensures the development of accounting professionals who embody both ethical integrity and technical excellence.

3.2. The Logical Unity of Theory and Practice

From a theoretical perspective, synergetics provides foundational support for constructing the hierarchical relationships among the three components. Here, the accounting professional curriculum system serves as the knowledge carrier, curriculum ideology and politics functions as the value core, and the Financial Accounting Teaching and Research Office (TRO) acts as the collaborative hub. As a highly practice-oriented discipline, accounting education must tightly integrate curricular content with real-world applications while embedding the study of professional ethics into practical contexts. For instance, the Kangmei Pharmaceutical Audit Failure case can be utilized to elucidate the dialectical relationship between auditor independence and public interest, thereby synergizing knowledge delivery with values cultivation. Simultaneously, the accelerating development of the digital economy demands that the TRO adapt its pedagogical frameworks to contemporary imperatives, incorporating policies related to digitalization, sustainability, and high-quality development into teaching plans. This approach guides students to comprehend the societal value of the accounting profession within evolving economic paradigms.

3.3. Logical Integration of Macro-Level Strategy and Micro-Level Practice

From a macro perspective, the Ministry of Education's Guidelines for Curriculum Ideology and Politics Construction and the "New Liberal Arts" strategy mandate that accounting education prioritize value-oriented leadership. As the implementation unit, the Financial Accounting Course Teaching and Research Office (TRO) must operationalize these policies in micro-level pedagogical practices. On one front, curricular and pedagogical innovations are required—such as integrating a "Red Accounting History" module (emphasizing revolutionary financial practices) into course content and adopting a "project-based learning + ideological reflection" model—to unify knowledge application with value internalization. On another front, enhancing faculty capabilities through retraining programs is critical to drive their transition from "technical instructors" to "value-oriented mentors." At the micro level, the TRO must fulfill its synergistic role by: Curating both exemplary and cautionary cases to build an "ideologically-aligned accounting case repository," thereby contextualizing instruction; Leveraging digital technologies to establish virtual teaching-research platforms for inter-institutional collaboration, enabling shared access to "cloud-based financial-ideological teaching resources."

4. Synergistic Exploration of Curriculum-Based Ideological Education, Accounting Curriculum Systems, and the "Financial Accounting Course Teaching and Research Office"

The collaborative logic among curriculum-based ideological education, accounting curriculum system, and teaching research offices essentially represents a systemic transformation of higher education's talent cultivation model - shifting from "knowledge-based" to a trinity of "value-knowledge-competency". By clarifying objectives, restructuring processes, and innovating models, this approach establishes a new value paradigm for accounting education, transforming the simple combination of professional knowledge education and value cultivation into organic integration[4].

Specifically, this involves: First, reconstructing course objectives by increasing the proportion of ideological elements, enhancing ideological content in course syllabi such as Financial Accounting and Auditing, incorporating hot topics like ESG into teaching, and utilizing teaching research offices to ensure alignment between professional content and ideological elements. Second, integrating teaching resources through digital tools, adopting innovative teaching methods like flipped classrooms and interdisciplinary project-based learning to combine skill development with value education, thereby achieving process synergy between curriculum systems and teaching research offices. Third, reconstructing the evaluation system and establishing feedback mechanisms to achieve dynamic balance between competency orientation and value internalization.

In practice, universities can leverage the pivotal function of teaching research offices by collaborating across departments to develop modules like "Accounting Professional Ethics" to deepen ideological theoretical foundations. External resources such as industry-academia cooperation and policy support should be utilized to promote the integrated development of curriculum-based ideological education, accounting curriculum systems, and "Financial Accounting Teaching and Research Offices". Meanwhile, quantitative evaluation models for collaborative development need to be explored to advance accounting education from simple integration to value consciousness, providing both theoretical support and practical paradigms for cultivating accounting professionals suited for the digital economy era.

5. Significance and Prospects of Collaborative Development

The collaborative development initiative represents not merely an innovative approach to accounting education reform, but more importantly, a strategic response to the fundamental question of "for whom we cultivate talents."[5] Through the value-oriented guidance of curriculum-based ideological education, the disciplinary foundation provided by professional courses, and the institutional coordination of teaching research offices, these three elements synergistically promote the integrated development of accounting professionals' technical competencies and value formation. This trinity approach injects new vitality into establishing an accounting discipline system with Chinese characteristics and cultivating talent development models.

By adopting interdisciplinary approaches and strengthening collaborative mechanisms, teaching research offices are being transformed into new driving forces for high-quality development in accounting education. This transformation will foster a new paradigm that combines professional excellence with ideological integrity, ultimately cultivating accounting professionals who are not only technically competent but also socially responsible in the digital era. Future efforts should focus on institutionalizing this collaborative model and expanding its application to other professional education domains.

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Public Disclaimer

The authors declare no conflict of interest.

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