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Research on Teaching Design of Cost Accounting under the Concept of "Curriculum-based Ideological and Political Education"

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Abstract

Curriculum-based ideological and political education is a crucial measure for universities to fulfill the fundamental task of fostering virtue through education in the new era. Based on a review of the historical origins and developmental trajectory of this concept, this paper analyzes the shortcomings in the cost accounting course at Anhui University of Finance and Economics regarding the integration of ideological and political elements, teaching methods, evaluation mechanisms, and faculty capabilities. It proposes an overarching design framework of "one core, three dimensions, and four integrations," and systematically designs an ideological and political integration plan using the "Legal Foundations of Cost Accounting" teaching unit as an example. The study concludes that the construction of ideological and political education in cost accounting should be guided by socialist core values, establishing a teaching objective system that unifies knowledge impartation, skill cultivation, and value shaping. It advocates for the organic integration of ideological and political elements into theoretical instruction, case-based teaching, scenario simulation, and practical training, achieving alignment and synergy between professional education and ideological-political education.

Keywords

Curriculum-based Ideological and Political Education; Cost Accounting; Instructional Design; Professional Ethics; Foster virtue through Education.

1. Introduction

Entering the 21st century, with the high-quality and rapid development of our society, the college student population has exhibited unprecedented diversity and individuality, making them highly susceptible to the corruption and influence of negative ideologies. As the cradle of talent cultivation, universities place great emphasis on ideological and political education. College students represent the future of our nation, and while imparting their professional knowledge, fostering correct worldviews, outlooks on life, and values has become a critical issue urgently needing resolution in the field of education. In 2016, at the National Conference on Ideological and Political Work in Universities, Xi Jinping, emphasized the importance of "upholding the central role of moral education and talent cultivation, and integrating ideological and political work throughout the entire teaching process" to achieve "three-dimensional education"—namely, education by all, education throughout the entire process, and education in all dimensions [1]. "Curriculum-based ideological and political education" emerged as an educational concept and innovative practice under these circumstances. Its proposal reflects the essential requirements of moral education and talent cultivation. While affirming the primary role of ideological and political theory courses, it underscores the importance of other courses in fostering students' development. It calls for the in-depth exploration of ideological and political education elements in both specialized and general

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education courses, organically integrating them into various teaching activities to achieve the unity of teaching, knowledge transmission, and value guidance.

From a historical perspective, "curriculum-based ideological and political education" has profound historical roots and an evolving developmental trajectory. Through an in-depth analysis of the concept of curriculum-based ideological and political education, this study reveals its central role and significance in contemporary educational reform. "Curriculum-based ideological and political education" represents an active exploration of innovative educational practices, yet a series of challenges arise during this process—such as identifying the ideological and political elements within it, effectively integrating these elements into specific course teaching practices, and designing appropriate instructional approaches. These issues have long perplexed the educational community. Taking cost accounting as an example, this paper examines them one by one in the context of our university's actual implementation of curriculum-based ideological and political education.

2. The Emergence and Formation of the Concept of "Curriculum-based Ideological and Political Education"

2.1. The Evolution of Ancient Chinese Educational Thought

2.1.1. The Spring and Autumn and Warring States Periods: "Hundred Schools of Thought" and the Explosion of Intellectual Sources

During the Spring and Autumn and Warring States periods, as official education declined, private schools flourished, giving rise to various schools of thought such as Confucianism and Daoism, which laid the theoretical foundation for later generations' educational endeavors. The Confucian school upheld an ethical-centered educational philosophy, represented by figures like Confucius, Mencius, and Xunzi. Notably, Confucius advocated "education without discrimination," breaking the aristocracy's monopoly on education and making it accessible to the common people. Its core ideas revolve around "benevolence" and "propriety," with the educational goal of cultivating "gentlemen"—individuals of virtue and talent, refined in both character and culture. Confucianism argued that state governance relies not only on the coercive force of laws but also on the power of education, which enlightens the people through moral conduct and ritual propriety to achieve genuine social harmony [2]. The Daoist school, in contrast, embraced a transcendent view of natural spontaneity, represented by Laozi and Zhuangzi. They championed "the way of following nature," critiquing Confucian rites for constraining human nature. Daoism posited that the best education is "teaching without words," guiding people to align with natural laws, return to simplicity, and attain the liberated state of "rejecting wisdom and artifice." This philosophy has profoundly influenced later artistic education and individual development [3].

2.1.2. The Qin-Han to Sui-Tang Period: "Exclusive Emphasis on Confucianism" and the Emergence of the Imperial Examination System

The Qin Dynasty implemented a system of "officials as teachers and laws as education," actively promoting an extreme utilitarian education, prohibiting private schools, and carrying out the "Burning of Books and Burying of Scholars." Learning was confined to legal texts, making education entirely subservient to politics. During the reign of Emperor Wu of Han, Dong Zhongshu proposed "abolishing all schools of thought and honoring Confucianism alone," which was adopted by Emperor Wu, establishing Confucianism as the orthodox official ideology. The Imperial Academy and local government schools were established, with the "Five Classics" (The Book of Songs, The Book of Documents, The Book of Rites, The Book of Changes, and The Spring and Autumn Annals) as core textbooks. The goals of education began to align with the imperial examination system, emphasizing mastery of classical texts and moral integrity. By the

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Sui and Tang dynasties, the establishment of the imperial examination system marked a milestone in educational history, institutionalizing the principle that "those who excel in study should hold office." Reading, examinations, and official appointments were closely linked. The educational system was further refined, with the establishment of central government schools, local government schools, and private schools. However, educational philosophy gradually became oriented toward imperial examination success, leading to a tendency to prioritize literary expression over practical learning.

2.1.3. Song, Yuan, Ming, and Qing Dynasties: The emergence of "Neo Confucianism" as the dominant and critical ideology

The Song Dynasty was a period of improvement in Neo Confucianism and the flourishing of academies. Cheng Zhu Neo Confucianism (Cheng Hao, Cheng Yi, Zhu Xi) became the mainstream, proposing the concept of "preserving heavenly principles and eliminating human desires". The fundamental purpose of education was to understand and follow eternal moral principles (heavenly principles), advocating "investigating things to gain knowledge", that is, to gain knowledge and comprehend heavenly principles through in-depth study of things. The academy has become an important base for researching and disseminating Neo Confucianism, emphasizing free lectures, academic competition, and moral cultivation, forming a complementary educational model with official schools. During the Ming Dynasty, Wang Yangming founded the "School of Mind" and opposed Zhu Xi's cumbersome "object investigation". He proposed that "mind is reason" and "the pursuit of conscience". He emphasized the "unity of knowledge and action" and believed that true knowledge necessarily includes action. The key to education is to inspire people's inherent "conscience" in their hearts, which is a path of education that focuses more on subject consciousness and introspection; In the Ming and Qing dynasties, with the rigidity of the feudal system, practical learning and critical thinking emerged. Enlightenment thinkers during the Ming and Qing dynasties, such as Huang Zongxi, Gu Yanwu, and Wang Fuzhi, criticized the shortcomings of Neo Confucianism and Neo Confucianism. They advocated for practical learning that was applied to the world, and advocated that education should study social reality problems and cultivate talents with real abilities and knowledge. Yan Yuan was the most outstanding critic of this period, fiercely criticizing the Eight legged and Neo Confucianism education, advocating for "practical learning, implementation, and practicality". The educational content should include all practical knowledge such as military, agriculture, finance, water, fire, engineering, and forestry, and cultivate "practical talents" who can apply them to the world.

Throughout the evolution of ancient Chinese educational thought, moral shaping was the core, forming an educational logic chain of "cultivating oneself, managing the family, governing the country, and pacifying the world". This tradition of valuing ethics and social responsibility, emphasizing self reflection and the integration of knowledge and action, and internalizing knowledge into morality provides a cultural foundation for contemporary moral education. The interactive relationship between ancient educational ideas and social changes has important reference significance for modern educational reform.

2.2. The educational concept of "Curriculum-based ideological and political education" has been nurtured and formed in contemporary education

Since the establishment of our country, ideological and political education has played an important role in talent cultivation. From the ideological and political education at the beginning of the founding of the People's Republic of China to the current "curriculum ideological and political education", it can be roughly divided into three periods:

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2.2.1. Socialist Revolution and Construction Period (1949-1978)

During this period, the core task was mainly to ensure the construction of people's political power and economic development, and to carry out socialist education. The education of primary and secondary school students includes comprehensive development education, including intellectual education, moral education, physical education, and aesthetic education. Ideological and political education should not only penetrate into primary and secondary school students, but also extend to the field of higher education. The typical practical form is to widely carry out education on Marxist basic knowledge, patriotism, and collectivism, with the aim of cultivating students' Marxist Leninist worldview and communist moral qualities. Political theory courses are the basic form to achieve this goal.

2.2.2. New Era of Reform and Opening Up (1978-2012)

During this period, the core task is mainly to address the challenges of ideological diversity and promote innovative development. In the early stages of reform and opening up, the Ministry of Education proposed that ideological and political work requires the joint efforts of multiple parties. Marxist theory courses, political movements, formal education, labor education, political work, etc. should be used to educate students on Marxist Leninist ideology from different perspectives, each with its own emphasis and should not be replaced by the other. In April 1980, the Ministry of Education issued the "Opinions on Strengthening the Ideological and Political Work of Higher Education Students", which required that the ideological and political work of schools must be combined with the cultivation of "four haves" new talents, and be good at combining ideological education with teaching and scientific research. With the deepening of reform and opening up, ideological and political education in universities has become an important issue at the national level. In order to better integrate ideological and political work into the teaching process, the Central Committee of the Communist Party of China officially proposed the concepts of "school moral education" and "subject moral education" in 1994, emphasizing the role of moral education in various subject teaching. In 2004, it was explicitly required that universities should deeply explore the ideological and political elements of various courses, and strengthen ideological and political education while imparting professional knowledge. This marks the emergence of "curriculum ideology and politics".

2.2.3. New Era of Socialism with Chinese Characteristics (2012 present)

During this period, the core task was mainly to consolidate unity and solidarity under the guidance of the Thought on Socialism with Chinese Characteristics for a New Era. The typical practical form is the education of socialist core values, the normalization of ideal and belief education, and the continuous innovation and development of ideological and political work. The purpose is to cultivate a new generation of people who can shoulder the great responsibility of national rejuvenation. Curriculum ideological and political education is an innovation in the teaching methods of ideological and political theory courses in recent years, which has been promoted in the practice of educational reform. In 2014, Shanghai was the first city to explore the construction of ideological and political education in courses, proposing the major educational concept of integrating ideological and political education into all courses in universities. In 2016, General Secretary Xi Jinping proposed at the National Conference on Ideological and Political Work in Colleges and Universities that "all other courses should guard a good channel and cultivate a good responsibility field, so that various courses and ideological and political theory courses can move in the same direction and form a synergistic effect". In May 2020, the Ministry of Education issued the "Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum", which clearly stated that comprehensively promoting the construction of ideological and political education in curriculum is a strategic measure to implement the fundamental task of cultivating morality and talents, integrating value shaping, knowledge imparting, and ability cultivation.

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It can be seen that since the reform and opening up, China's ideological and political education has undergone a transformation from the dissemination of a single ideology to diversified innovative development. In the new era, the "Great Ideological and Political Course" is the core path, strengthening the guidance of socialist ideology with Chinese characteristics in the new era and building a comprehensive education pattern. The concept of ideological and political education in the curriculum has been nurtured and formed in contemporary education.

3. Analysis of the Teaching Status of Cost Accounting Course at Anhui University of Finance and Economics

3.1. Basic information of the course

Cost Accounting (course code ACJ1122001) is a microeconomic management course with strong theoretical and practical aspects. Our school has always listed "Cost Accounting" as a core course in the undergraduate talent training program, with a total of 36 class hours. The course takes industrial enterprise product production as the accounting object, and systematically elaborates on the accounting methods of each component of product cost, the calculation methods of product cost, and the preparation and analysis of cost reports from two parts: cost accounting principles and cost accounting methods, according to the product cost calculation program and cost accounting requirements. The course is designed for third year undergraduate students majoring in accounting, auditing, and financial management, covering approximately 500 students per academic year.

At present, our school's "Cost Accounting" course construction has made certain progress and laid a certain foundation. In recent years, the curriculum team has been continuously exploring the reform of teaching modes, gradually promoting blended learning methods online and offline, and introducing teaching methods such as flipped classroom and case analysis. The teaching content has initiated preliminary attempts to incorporate ideological and political elements into the curriculum, such as emphasizing the importance of accounting professional ethics when teaching basic requirements for cost accounting, and highlighting quality and responsibility awareness when teaching waste loss accounting. However, from the overall requirements of ideological and political education in the curriculum, there are still many shortcomings in current teaching practices that urgently need to be systematically improved and perfected.

3.2. Main problems in the current teaching situation

3.2.1. Insufficient exploration of ideological and political elements, and fragmented integration methods

At present, the ideological and political content in the course teaching is mainly distributed in individual chapters. For example, when introducing the definition of cost accounting at the beginning, it is mentioned that accounting personnel need to have the character of "integrity", or when teaching accounting professional ethics, the requirements of "fairness and objectivity" are briefly emphasized. However, the integration of ideological and political elements is often fragmented and lacks a systematic review from the perspective of the overall cost accounting knowledge system, failing to establish an organic connection between knowledge points and ideological and political elements. As some researchers have pointed out, "insufficient ideological and political abilities of professional teachers and insignificant ideological and political effects" are common problems in the ideological and political construction of cost accounting courses at present. In actual teaching, some teachers simply understand ideological and political education in the curriculum as "speaking a few positive words in the classroom", which leads to the separation of ideological and political content from professional knowledge,

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making it difficult for students to feel the inherent value of ideological and political education in knowledge learning.

3.2.2. The types of ideological and political elements are relatively single, and the dimensions of education are not rich enough

At present, the ideological and political elements introduced in the curriculum mainly focus on professional ethics, such as emphasizing integrity, objectivity, fairness, etc., while there is a clear lack of exploration of ideological and political resources in deeper dimensions such as patriotism, social responsibility, legal awareness, international perspective, and the mission of building a strong country. From the experience of ideological and political education construction in the course of Cost Accounting at Yunnan University, a mature course of ideological and political education should form a "trinity" ideological and political teaching system from macro (such as political identity, international perspective, patriotism), meso (such as legal awareness, professional competence) to micro (such as career development, teamwork, dedication, integrity, and friendliness). In contrast, our school's "Cost Accounting" still has a significant gap in the breadth and depth of ideological and political elements, and ideological and political education is still at a relatively superficial level.

3.2.3. Traditional and single teaching methods, lack of ideological and political depth in case teaching

At present, the course mainly adopts the traditional teaching method of classroom lectures combined with exercise training, and the teaching methods are relatively single. Although the course introduces some practical cases of enterprise cost accounting, in terms of case selection, existing cases mostly focus on the technical operation level of cost calculation, and there is a clear lack of deep value guidance such as professional ethics choices, social responsibility, and patriotism behind the cases. Especially after the integration of ideological and political education into the curriculum, there is still a lack of effective mechanisms for achieving the organic combination of case teaching and ideological and political guidance, which directly restricts the teaching effectiveness of ideological and political education in the curriculum. In actual teaching, it has been found that students have a high interest in case learning, but existing cases rarely involve value judgments and ethical reasoning, making it difficult to stimulate deep thinking and emotional resonance.

3.2.4. Lack of evaluation mechanism for ideological and political education, making it difficult to guarantee the effectiveness of education

The current teaching evaluation of the course is still mainly based on the final closed book exam, supplemented by daily assignments and classroom participation. The focus of the assessment is on the mastery of cost accounting professional knowledge. Although ideological and political content has been partially integrated into the teaching process, the effectiveness of ideological and political education has not yet been included in the evaluation system of the curriculum. There is a lack of effective indicators to measure whether students have improved their ideological concepts, value recognition, professional ethics, and other aspects through learning. The lack of evaluation mechanism directly leads to ideological and political education being in a "soft task" state in teaching, making it difficult for teachers to obtain effective feedback on the effectiveness of ideological and political education, and students also lack self-examination of the achievement of ideological and political goals.

3.2.5. Teachers' awareness and ability in ideological and political education need to be strengthened

The members of the course team all have a background in accounting and possess solid professional knowledge and rich teaching experience. However, there are still certain shortcomings in the understanding of ideological and political concepts, the exploration of ideological and political elements, and the design of ideological and political content in the

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course. Some teachers' understanding of ideological and political education in the curriculum remains at the level of "bringing up ideological and political content in the classroom according to school requirements", lacking a conscious awareness of systematically designing ideological and political education in the curriculum. Some teachers find it difficult to find a natural combination point between professional knowledge and ideological and political education when trying to integrate ideological and political content, which can lead to a rigid integration of "pulling hard" or "labeling" style, affecting the teaching effectiveness of ideological and political education in the curriculum.

3.3. Analysis of the causes of existing problems

The above-mentioned problems have multiple underlying reasons. From the perspective of teachers, a team of teachers with professional backgrounds has formed a thinking pattern centered on the imparting of professional knowledge and skills in long-term teaching. They do not have a deep understanding of the core concepts of ideological and political education in the curriculum and lack the ability to actively design ideological and political education. From the perspective of curriculum construction, the ideological and political education of the course "Cost Accounting" started relatively late and lacks systematic top-level design and institutional guarantees. The accumulation of ideological and political teaching resources is also relatively weak. From the perspective of schools, although the policy orientation of ideological and political education in the curriculum is clear, the supporting measures in teacher training, resource construction, evaluation and incentives are not yet perfect. In addition, the cost accounting course itself has the characteristics of numerous accounting rules, rigorous calculations, and strong logic. Teachers often focus their energy on completing the heavy task of imparting professional knowledge in lesson preparation and teaching, and easily overlook the organic integration of ideological and political content. Based on the in-depth analysis of the above issues, the following text will systematically explore the reform path of ideological and political education in cost accounting courses at two levels: overall design ideas and unit teaching content design.

4. Design of Ideological and Political Teaching Content for Cost Accounting Courses

4.1. Overall design concept

The overall design of the ideological and political education in the course of "Cost Accounting" should be based on the fundamental task of cultivating students' moral character, following the educational philosophy of "value shaping, knowledge imparting, and ability cultivation", and organically integrating ideological and political education into all aspects of the course teaching. The overall design concept can be summarized as "one core, three dimensions, and four integrations".

4.1.1. One Core: Guided by the socialist core values

The core of ideological and political education in the curriculum lies in value guidance. The ideological and political construction of cost accounting courses should be guided by the socialist ideology with Chinese characteristics in the new era, and the core socialist values should be integrated throughout the course teaching. In specific teaching, combined with the characteristics of cost accounting discipline, the national level value goals of "prosperity, democracy, civilization, and harmony" are integrated into the macro perspective of cost management, the social level value orientation of "freedom, equality, justice, and rule of law" is integrated into the rule consciousness of cost accounting, and the personal level value standards of "patriotism, dedication, integrity, and friendliness" are integrated into the cultivation of professional ethics.

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According to the requirements of the "Guidelines for the Construction of Ideological and Political Education in Higher Education Curriculum" issued by the Ministry of Education, the construction of ideological and political education in courses should deeply explore professional ideological and political elements, and establish a corresponding relationship between "knowledge points - ideological and political mapping points - educational foothold" [11].

In the overall design of ideological and political education in cost accounting courses, the goals of ideological and political education are organically integrated, and a goal system covering three dimensions is constructed: firstly, the goal of patriotism centered on ideals and beliefs, guiding students to focus on their professional mission, establish a sense of responsibility to revitalize China's manufacturing industry, and integrate personal development into the national development strategy; The second is the professional ethics goal centered on the rule of law and integrity, guiding students to adhere to professional ethics, abide by accounting standards and legal bottom lines, and cultivate the professional character of honesty, objectivity, impartiality, integrity, and self-discipline; The third is the social responsibility goal with responsibility as the core, guiding students to enhance their awareness of conservation, environmental protection, and sustainable development, and actively undertake multiple responsibilities such as cost savings and social contributions.

4.1.2. Three dimensional: Building the three-dimensional teaching objectives of "knowledge ability value"

The design of teaching objectives for ideological and political education in cost accounting courses should be based on integrating value guidance throughout the entire teaching process, achieving an organic unity of "knowledge imparting, ability cultivation, and value shaping". Specifically, the three-dimensional teaching objective system is as follows:

Knowledge objective: Students should master the basic theories and methods of cost accounting, be familiar with the basic procedures of cost accounting, master the core knowledge points of element cost collection and allocation, auxiliary production cost allocation, manufacturing cost allocation, waste loss accounting, product cost calculation methods (variety method, batch method, step-by-step method), and cost report preparation and analysis, and have a professional knowledge foundation for engaging in cost accounting positions.

Ability objective: Students should have the ability to apply cost accounting theory and methods to analyze and solve practical problems, independently complete the entire process of enterprise cost accounting, possess preliminary abilities in cost control and management, and be able to use accounting information tools and intelligent technologies to collect, process, and analyze cost data.

Value objective: In the process of imparting knowledge and cultivating abilities, guide students to establish correct worldviews, outlooks on life, and values. Cultivate students' patriotism and enable them to deeply understand the strategic significance of cost management for enterprise competitiveness and national manufacturing development; Strengthen students' awareness of the rule of law and integrity, and make them realize that accounting integrity is the cornerstone of the healthy operation of the market economy. Any form of financial fraud and cost manipulation will damage the reputation of enterprises and social trust; Cultivate students' sense of social responsibility and sustainable development concept, enabling them to understand the inherent connection between cost saving, environmental protection, and resource conservation, and actively practice the concept of green development in professional practice.

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4.1.3. Four Integration: Organic Integration Path of Ideological and Political Elements and Teaching Content

The integration of ideological and political education in cost accounting courses includes the organic combination of the following four levels:

One is the organic integration of ideological and political elements with theoretical knowledge. Based on the knowledge system of cost accounting, starting from the core knowledge points of each chapter, explore the corresponding ideological and political mapping points, and achieve the organic integration of ideological and political education and professional knowledge at the content level. The design of ideological and political integration in each chapter of the cost accounting course should run through the entire teaching process. The knowledge points, ideological and political mapping points, and educational focus of the cost accounting course are organically integrated as shown in Table 1.

Table 1. Comparison Table of Knowledge Points, Ideological and Political Mapping Points, and Educational Focus of Cost Accounting Course

Knowledge module	Mapping point of ideological and political education	Educational focus
Overview of Cost Accounting	Achievements in Cost Management Reform and Modernization Transformation of Manufacturing Industry in China	Firmly uphold the 'Four Confidences' and establish a sense of mission to benefit the people and the world
Basic Requirements and Procedures for Cost Accounting	Accounting laws and regulations, professional ethics standards for accounting personnel	Strengthen the awareness of the rule of law, cultivate a sense of respect for rules and integrity
Element cost accounting	Awareness of resource conservation, cost reduction and efficiency improvement, and protection of workers' rights and interests	Establish the fine tradition of hard work, diligence, thrift, and frugality
Allocation of auxiliary production costs	Fairness in the allocation of public resources, teamwork, and overall coordination	Cultivate the values of collectivism and win-win cooperation
Manufacturing cost accounting	Environmental cost accounting (carbon emission cost), social responsibility awareness	Establishing the concept of green and sustainable development
Waste loss accounting	Quality awareness and craftsmanship spirit, the concept of winning by quality	Cultivate a professional attitude of striving for excellence and pursuing excellence
Product cost calculation method	Advanced cases of China's manufacturing industry and cost management practices of enterprises	The ideal belief of cultivating a strong manufacturing country
Preparation and Analysis of Cost Reports	Cost benefit perspective and long-term values	Cultivate scientific decision-making and overall planning abilities

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The second is the organic integration of ideological and political education with teaching methods. Curriculum ideological and political education cannot remain at the level of "lecture", and must stimulate students' active participation and value recognition through reform and innovation of teaching methods. This course will mainly adopt the following teaching methods: introducing value guidance when explaining theoretical key points and key knowledge points, and integrating ideological and political concepts into the teaching of knowledge points; By selecting real enterprise cases that contain professional ethics judgments and social responsibility choices, case teaching is carried out to guide students to deepen their value cognition in case analysis; By simulating scenarios, students can be placed in real professional dilemmas, develop professional ethics through simulated operations, and make ethical decisions and judgments; By relying on the smart classroom platform to release ideological and political learning tasks, organizing online discussions, submitting ideological and political learning insights, and other methods, we aim to expand the temporal and spatial boundaries of ideological and political education.

The third is the organic integration of ideological and political elements with practical teaching. Practical teaching is an important battlefield for ideological and political education in the curriculum. The course will make full use of practical teaching activities (including on campus experimental training and off campus internship practice), focusing on cultivating students' professional character of adhering to the bottom line of integrity and bravely taking social responsibility in real business situations. Simulation cases containing accounting ethical dilemmas can be set up on the on campus training platform, requiring students to make rational choices about the value conflicts they face while completing cost accounting technical operations. Actively seek opportunities for cooperation with local enterprises, conducting off campus practical activities for cost accounting courses, integrating corporate culture education and social responsibility concepts into students' internship practices, and strengthening their awareness of professional ethics and professional conduct.

The fourth is the organic integration of ideological and political effects with teaching evaluation. Incorporate the effectiveness of ideological and political education into the curriculum assessment system, and establish a multi-dimensional evaluation mechanism that integrates "knowledge+ability+value". The evaluation method can adopt a combination of process evaluation and summative evaluation, and include ideological and political related content in daily grades (such as value judgment performance in case discussions, quality of professional ethics theme assignments, value recognition reflected in classroom participation, etc.). Explore the establishment of a student curriculum ideological and political performance portfolio, record the development of students' values during the learning process, and achieve observable, evaluative, and feedback on the effectiveness of ideological and political education.

4.2. Unit Teaching Content Design

Based on the overall design concept above, the following text takes the teaching unit of "Legal Basis of Cost Accounting - Accounting Professional Ethics and Compliance Management" in the cost accounting course as an example to design a specific ideological and political integration plan. Present according to the structure of "knowledge objectives - ideological and political objectives - teaching process - integration of ideological and political education nodes - assessment and evaluation", striving to form an organic whole that blends ideological and political content with professional knowledge in a natural and seamless manner.

4.2.1. Teaching Objectives

Knowledge objective: To master the basic requirements and general procedures of cost accounting, accurately understand the legal norms that should be followed in cost accounting, familiarize oneself with the relevant provisions of the Accounting Law and Enterprise Accounting Standards related to cost accounting, and at the same time master the core content

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of the professional ethics standards for accounting personnel, especially the basic requirements of "three firmness and three adherence".

Ability objective: To be able to accurately understand and implement relevant legal and regulatory requirements in cost accounting practice, possess the ability to identify potential illegal and irregular behaviors in cost accounting, and take appropriate response measures. Simultaneously possessing a preliminary awareness of compliance management, able to consciously process cost data in accordance with legal and regulatory requirements in specific business operations, gradually forming the practical ability to carry out accounting work in accordance with laws and regulations.

Ideological and political objectives: To enhance students' awareness of the rule of law, so that they deeply understand that cost accounting is a professional activity strictly constrained by laws and regulations, and any illegal operations must bear corresponding legal responsibilities. By analyzing the serious legal consequences of financial fraud through typical cases, guide students to establish a sense of awe towards the rules of "the law cannot be violated and the bottom line cannot be crossed". At the same time, integrating the "three firmness and three adherence" professional ethics standards of accounting personnel into the entire teaching process, cultivating students' value pursuit of adhering to professional ethics and integrity bottom line, and achieving the organic unity of knowledge imparting, ability cultivation, and value guidance.

4.2.2. Teaching process and integration of ideological and political education

Step 1: Problem Introduction - Real Shock (about 10 minutes)

Starting from the financial fraud cases that have had a significant impact on the capital market in recent years, typical cases such as Kangmei Pharmaceutical and Kangde Xin are selected to demonstrate the specific methods used by the involved companies to commit fraud on the cost side, as well as the serious consequences they face after being investigated, such as huge fines, delisting, and criminal accountability of relevant personnel.

In terms of integrating ideological and political education, real cases are used to make students intuitively feel the huge harm of financial fraud, leading to the core issue of "behind cost data is not only numbers, but also legal bottom lines and professional conscience", in order to stimulate students' reverence for accounting professional ethics and legal norms, and lay a value foundation for subsequent teaching.

Step 2: Knowledge Explanation - Cost Accounting under Legal Framework (approximately 30 minutes)

The system teaches the basic requirements and general procedures of cost accounting, with a focus on introducing specific clauses related to cost accounting in the Accounting Law and Enterprise Accounting Standards. At the same time, it provides a detailed explanation of the connotation and requirements of the "three firmness and three adherence" professional ethics standards for accounting personnel, helping students establish a complete legal and ethical cognitive framework.

In terms of integrating ideology and politics, while explaining legal provisions, it is necessary to use case facts to illustrate the coercive power and protective role of the law, and guide students to respect, learn, abide by, and use the law. When explaining professional ethics standards, always take "integrity is the lifeline of accounting work" as the main axis, organically combine knowledge imparting, value guidance, and behavior cultivation, and make the concept of integrity ingrained in the mind and heart.

Step 3: Case Analysis - Warning from Jinzhou Port and Zitian Technology (about 20 minutes)

Select the case of false financial reports from Jinzhou Port and Zitian Technology, focus on the process of cost data falsification, and guide students to deeply analyze the specific methods of falsification and the moral and legal violations behind them. On this basis, organize a group

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discussion and set two core topics: "If you are the cost accountant of this enterprise and encounter management's instructions to manipulate cost data, how should you respond?" and "What is the root cause of financial fraud and how should it be prevented from the institutional level

In terms of integrating ideological and political education, guide students to analyze the root causes and hazards of financial fraud from the perspective of accounting ethics, help them understand the basic principle that "accounting is an honest industry", recognize that any attempt to gain personal gain through cost fraud will ultimately be counterproductive, and cultivate students' professional character of keeping the bottom line and being respectful.

Step 4: Scenario Simulation - Management's "Special Requirements" (approximately 25 minutes)

Set up a scenario simulation of 'management requests tampering with cost data', requiring students to express their attitude and approach as cost accountants, and explain the decision-making basis from the dimensions of legal risks, ethical stance, and professional consequences. After the situation is over, teachers and students will jointly summarize and sort out specific strategies for maintaining professional dignity and legal dignity in the face of professional difficulties.

In terms of integrating ideological and political education, abstract legal rules and moral norms are transformed into concrete professional behavior choices through scenario simulation, allowing students to experience the complexity of professional ethical decision-making in almost real situations. Teachers take this opportunity to help students strengthen their ability to hold the legal bottom line when facing professional temptations and pressures, and achieve effective transformation from cognition to behavior.

Step 5: Summary and Sublimation (about 5 minutes)

Teachers and students jointly summarize the core gains of this unit. The teacher pointed out that cost accounting work is not simply numerical calculations, but a concrete manifestation of the spirit of the rule of law and ethical conduct in daily work. Every set of data in the hands of accounting personnel is related to the scientific nature of business decision-making, the authenticity of the national tax base, and the fairness of the capital market, guiding students to understand their professional responsibilities and values from a higher perspective.

4.2.3. Assessment and Evaluation

The process evaluation of this unit accounts for 50% of the overall grade, mainly including the quality of the case analysis report - focusing on the students' depth of analysis and critical thinking ability on legal and ethical issues in the case, as well as their comprehensive performance in scenario simulation - focusing on the students' attitudes, positions, and coping strategies when facing professional ethical dilemmas. The final evaluation accounts for 50% and is included in the professional ethics and regulatory application section of the final exam for testing, focusing on students' understanding and application ability of cost accounting laws and regulations, forming a diversified assessment system that emphasizes both process and results, and knowledge and literacy.

5. Conclusion

Curriculum ideological and political education "is a major strategic measure for universities in the new era to implement the fundamental task of cultivating morality and talents, and it is also a practical innovation to promote the deep integration of professional education and ideological and political education. Cost Accounting, as a core course in accounting, has the characteristics of rigorous knowledge system, wide practical application, and high social relevance. It has unique advantages and important value in the ideological and political construction of the

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course. On the basis of sorting out the historical origins and development trends of ideological and political concepts in the curriculum, this article deeply analyzes the current situation and problems of cost accounting course teaching in our school. From the perspectives of overall design ideas and unit teaching content design, it explores the teaching reform path of ideological and political education in cost accounting courses. Specifically, it proposes an overall design framework of "one core, three dimensions, and four integrations", and takes the core teaching unit of "cost accounting legal foundation" as an example to systematically design an integration plan of ideological and political education.

Of course, the ideological and political construction of cost accounting courses is a systematic project that cannot be achieved overnight. In future teaching practice, the curriculum teaching team should continue to do well in the following aspects: firstly, continuously strengthen the cultivation of teachers' ideological and political education abilities, and enhance teachers' profound understanding and practical ability of curriculum ideological and political concepts through special training, teaching seminars, and other methods; Secondly, we will continue to enrich the resources for ideological and political education in the curriculum, and build a multi form ideological and political education resource library that covers typical cases, enterprise training, scenario simulation, and other forms; Thirdly, establish and improve the evaluation mechanism for the effectiveness of ideological and political education in the curriculum, and explore the formation of a multi-dimensional evaluation system that integrates "Knowledge + Ability + Value"; The fourth is to deepen school enterprise cooperation, expand the breadth and depth of practical education, and achieve the collaborative effect of curriculum ideology and politics in the integration of industry and education. Only by integrating ideological and political education into the entire process and every aspect of cost accounting teaching can we truly achieve the organic unity of "knowledge imparting, ability cultivation, and value guidance", and contribute to the cultivation of socialist builders and successors with comprehensive development in morality, intelligence, physical fitness, aesthetics, and labor.

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