

Research on the Integration Path of Government and Non-profit Organization Accounting Course and Ideological and Political Education

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ABSTRACT

The 18th National Congress of the CPC put forward that "fostering character and civic virtue is the fundamental task of education". Based on the existing research results on the ideological and political construction of courses, this article takes the Government and Non-profit Organization Accounting as an example to further explore the path of constructing the integration of ideological and political education and courses from aspects such as content design and teaching methods, deepen the teaching reform model, and provide ideas and suggestions for the ideological and political construction of Chinese courses, so as to assist in the long-term development of accounting discipline and moral education in colleges and universities.

Keywords: *Government and Non-profit Organization Accounting, Ideological and political education, Talents developments.*

1. INTRODUCTION

As the cradle of national talent cultivation, colleges and universities shoulder the lofty mission of professional teaching and moral education, and they not only need to cultivate professional talents with excellent knowledge and skills, but also need to guide ideological value throughout the entire process and all links of education and teaching, and cultivate young talents of the new era with all-round ability in areas such as morals, intelligence, physical fitness, work and aesthetics. In 2020, the Ministry of Education of the People's Republic of China issued the Guidelines for Ideological and Political Construction of Curriculum in Colleges and Universities. Various colleges and universities have made significant achievements in theoretical research and practical exploration of curriculum ideology and politics, setting off a wave of curriculum ideological and political construction. At present, the research and practice of ideological and political education in accounting courses are mainly concentrated in the field of enterprise accounting, such as Basic Accounting courses, Corporate Financial Management courses, and Corporate Financial Statement Preparation courses.

However, ideological and political research in courses related to Government and Non-profit Organization Accounting is rarely involved. As one of the important branches of accounting discipline, Government and Non-profit Organization Accounting is a required course for accounting majors, and its curriculum content is rich and ideological and political elements are sufficient, making it a natural fertile ground for colleges and universities to carry out ideological and political construction of courses.

2. INTRODUCTION TO THE COURSE GOVERNMENT AND NON-PROFIT ORGANIZATION ACCOUNTING

Government and Non-profit Organization Accounting is a professional field that focuses on the application of accounting principles in government and non-profit organizations. Government and Non-profit Organization Accounting is a compulsory course for accounting majors in colleges and universities, in order to deeply learn accounting knowledge, after learning the contents of Accounting and Intermediate

Financial Accounting. As an important branch of accounting, this course helps students expand their knowledge structure, improve their knowledge network, and build a complete accounting professional knowledge system.

2.1 Teaching Objectives and Requirements

The main teaching objective of this course is to help students master the basic concepts, theories, and main accounting methods of Government and Non-profit Organization Accounting, make them be able to use the knowledge learned to understand and explain the economic operations or accounting matters of government and non-profit organizations, and enable students to have the ability to analyze and process government economic matters from the perspective of government accounting and form corresponding accounting information, be able to prepare accounting reports in accordance with relevant requirements, and be able to correctly interpret the operating results of economic and business activities using accounting reports.

Opening the course Government and Non-profit Organization Accounting usually includes three teaching requirements. The first is knowledge requirements. Students should fully understand the connotation of Government and Non-profit Organization Accounting, clarify the relationship between financial accounting and budget accounting under the new government accounting system, and understand the basic principles and methods of parallel bookkeeping in administrative institutions. At the same time, students should have a certain understanding of government finance, government budget, state-owned asset management, and other content. The second is capability requirements. This course focuses on cultivating students' ability to skillfully use parallel bookkeeping to conduct accounting for the economic operations of administrative institutions, be able to accurately identify financial accounting elements and budget accounting elements, and adopt appropriate measurement methods and accounting recording methods to process accounting matters and produce financial accounting reports and budget accounting reports. At the same time, students are trained to think in multiple dimensions and be able to comprehensively analyze the overall situation of the unit through report data. The third is moral education requirements. Accounting requires accountants to adhere to the requirements of accounting professional ethics, be objective, fair,

honest, and truthful in recording, and provide reliable accounting information for national economic and social decision-making. This course needs to cultivate students' ability to think independently and distinguish between right and wrong, guide them to abide by the law and discipline, cultivate noble moral character, always maintain the spirit of advancing with the times and live up to the times, be positive, dare to endure hardships, and be able to better serve the country and people in their future jobs.

2.2 Course Characteristics

As one of the mandatory courses for accounting majors in colleges and universities, the course "Accounting for Government and Non-profit Organizations" has characteristics such as wide coverage and fast knowledge update. At the same time, due to insufficient attention from students to the course, teachers should actively explore new teaching methods to improve the quality of education and teaching.

2.2.1 The Course Has a Lot of Content and Few Class Hours

The course Government and Non-profit Organization Accounting is a subject covering a wide range of content, including the overview of Government and Non-profit Organization Accounting, as well as the financial accounting of various administrative institutions at all levels, the budget accounting system and statements of administrative institutions and so on. In addition, the course also covers non-profit organization accounting and other related fields, covering a wide range of knowledge points with strong standardization. By learning these contents, students can gain a comprehensive understanding of the accounting practices of government and non-profit organizations, and have the ability to apply the knowledge to solve problems. The total course duration is 32 hours, including 24 theoretical and 8 experimental hours. The course is rich in content and has fewer hours. Based on this, it is necessary to improve the teaching progress during the teaching process, and pay attention to the appropriate design of details and omissions of teaching content. Teachers should highlight the key points in the teaching process, and cultivate the ability of students to draw inferences from one example to avoid forming a knowledge blind spot.

2.2.2 The Course Content Changes Quickly and Textbooks Are Not Updated in a Timely Manner

In recent years, with the rapid development of China's economy and the gradual establishment of a modern financial system, the Ministry of Finance has actively promoted the reform of government accounting, and comprehensively introduced accrual basis in government accounting, building a new set of government accounting models. According to the relevant requirements of the Notice on Implementing the Government Accounting Standards System issued by the Ministry of Finance in 2018, various administrative institutions at all levels throughout the country should uniformly implement the government accounting standards system from January 1, 2019. As of 2022, the Ministry of Finance has issued more than 20 relevant implementation rules and application guidelines. Due to the fact that the updating and changes of institutional standards far exceed the updating speed of the course materials, teachers should always pay attention to relevant policies and research hotspots, encourage students to break away from the shackles of the textbooks, track issues in the news, and master the latest accounting knowledge.

2.2.3 The Applicability of the Course Is Relatively Narrow, and Students Do Not Pay Enough Attention to It

Judging from the current employment situation of college students, most students will enter profit-making organizations such as enterprises after graduation. Enterprise accounting is particularly suitable for accounting majors. From the perspective of knowledge practicality, most students view the course Government and Non-profit Organization Accounting as a rigid learning task during their study period, lacking the enthusiasm for active exploration and in-depth thinking. In addition, many colleges and universities only use the course Government and Non-profit Organization Accounting as a course without examination, and students do not attach enough importance to it, making it difficult to convert passive learning into active learning, greatly reducing the teaching effect of this course.

3. THE IMPLEMENTATION PATH OF INTEGRATING IDEOLOGICAL AND POLITICAL EDUCATION IN THE COURSE GOVERNMENT AND NON-PROFIT ORGANIZATION ACCOUNTING

The course "Accounting for Government and Non-profit Organizations" has rich content and abundant ideological and political elements. Teachers should choose appropriate teaching methods based on the characteristics of the course, and deeply integrate professional knowledge with ideological and political education.

3.1 The Necessity and Advantages of Integrating Ideological and Political Education in Government and Non-profit Organization Accounting

The fundamental task of education is to foster character and civic virtue. In the new era, higher education is to cultivate socialist builders and successors, which requires that each course maintain a good channel, cultivate a good responsibility field, give full play to the educational function of the course, and strive to achieve the organic unity of knowledge teaching and value guidance. As a compulsory course for accounting majors in colleges and universities, the course Government and Non-profit Organization Accounting is an important carrier for the cultivation of accounting talents in China. It is reasonable to integrate ideological and political education into multiple links, such as pre class, during class, and after class, to provide high-quality accounting talents with both moral integrity and talent for China's economic development.

The course content of Government and Non-profit Organization Accounting covers the four budgets of the government, including accounting and reporting for administrative institutions, as well as accounting for non-profit organizations. The course content covers a wide range of topics and is highly divergent, which is integrated with the Chinese government's accounting reform, state-owned asset management, government budget, and treasury management, and also takes into account international experience and future trends in Government and Non-profit Organization Accounting. Due to its rich content and abundant ideological and political elements, this course has a unique advantage in carrying out ideological and

political education. For example, in teaching, it is possible to creatively embed "responsible government", "transparent budget", "modernization of national governance capacity", "fairness and justice", and "honesty and trustworthiness" into various teaching units, allowing students to receive ideological and political education in an invisible manner and improving their comprehensive quality.

3.2 The Specific Path of Integrating the Course Government and Non-profit Organization Accounting with Ideological and Political Education

To ensure the integration of professional knowledge and ideological and political education

Table 1. Content design of ideological and political education in Government and Non-profit Organization Accounting

Teaching units	Professional teaching objectives	Keywords of ideological and political education	Implementation forms
Basic concepts of government and non-profit organizations	Master the basic connotation and characteristics of government and non-profit organizations, and understand the differences and connections between Government and Non-profit Organization Accounting and enterprise accounting.	Responsibility, unity and unremitting efforts	Through the public data of the final accounts of the central department in 2020, students were shown the increase and decrease in the central level's "three public" funding and financial expenditure. The actual budget implementation was significantly reduced compared to the budget at the beginning of the year, reflecting the government's requirements for leading a thrifty life. However, in terms of campaign expenditures, the government invested more than 400 billion yuan in epidemic prevention and control. During the epidemic, China adhered to the principle of putting the people first, putting the safety of their lives first, and uniting the whole country to fight the epidemic together, reflecting the responsibility of the country, the health of the people, and the hope of the nation.
Quality Requirements for Government Accounting Information	Master the eight major requirements for the quality of government accounting information, clarify that accounting information needs to be accountable to the public, and should have basic characteristics such as reliability, comprehensiveness, and substance over form.	Honest and trustworthy, objective and fair, open and transparent.	Introduce historical cases of financial fraud, such as a local financial department falsely increasing financial revenue in the form of "fiscal fabrication". In the classroom, students were encouraged to think deeply through group discussions. Users of government accounting information include the People's Congress, the government and its relevant departments, government bond investors, and beneficiaries of government public products. Accounting information should be responsible to the majority of information users, truthfully reflecting the budget implementation, financial status, and operating status of accounting entities, so as to help users make correct decisions, which encourages students to abide by professional ethics, truthfully record accounting operations, resolutely resist "accounting fraud", and provide a true, reliable, objective, and fair accounting response for the country and the people.

in "Government and Non-Profit Organization Accounting", high-quality classroom content design and good teaching methods are indispensable.

3.2.1 Content Design

In the process of teaching, teachers should choose different entry points based on the different themes of each teaching unit, so that the content of ideological and political education can permeate the teaching process in a way that is close to the students' lives. "Table 1" below shows the design of ideological and political education content for some teaching units.

Teaching units	Professional teaching objectives	Keywords of ideological and political education	Implementation forms
Accounting objects of Government and Non-profit Organization Accounting	Clarify that the accounting object is the economic and business matters of the accounting entity, all of which are legal and compliant, and comply with the requirements of relevant legal systems.	Abide by discipline and laws, and build a legal government.	Examples of important laws and regulations that must be followed in conducting business activities with governments and non-profit organizations include the "People's Republic of China and Algorithms" and its implementation regulations, the "Government Procurement Law of the People's Republic of China", the "Accounting Law of the People's Republic of China", the "Regulations on the Management of Administrative Public Assets", the "Law of the People's Republic of China on the Administration of Tax Collection" and its implementation rules, and the "Charity Law of the People's Republic of China" related to the business activities of non-governmental non-profit organizations. Emphasize that governments and non-profit organizations are the defenders of national financial regulations, and that government and non-profit organization accountants bear the responsibility of supervising relevant accounting entities to conduct legitimate and compliant business. Whether it is the collection or use of funds, they should strictly comply with legal provisions, setting a good example for building a legal and harmonious society.
Accounting of intangible assets	Master the definition and characteristics of intangible assets, and understand the identification methods of intangible assets.	Self-cultivation and improvement of personal value	Ask students questions: What are your intangible assets? What qualities do you possess that can give you extra points? Summarize the students' answers and stimulate students to think: The value of a person lies in possessing noble character, including teamwork, personal image, interpersonal relationships, down-to-earth work, diligence, and hard work. Let students clarify that at this stage, they should strengthen their self-cultivation and continuously enhance their personal value.

3.2.2 Teaching Methods

Traditional teaching methods lack interaction with students, which can easily lead to dull classrooms and affect teaching effectiveness. Teachers can mobilize students' enthusiasm through thematic discussions, video display, case sharing, and other ways. In particular, the content of the course Government and Non-profit Organization Accounting has been updated rapidly, and teachers should actively pay attention to current news hotspots, and engage in discussions with students in the classroom to fully mobilize students. At the same time, due to the few class hours and large content of this course, teachers should avoid immersive teaching and guide students to independently learn homogeneous content on the basis of mastering basic learning methods.

4. CONCLUSION

The Government and Non-profit Organization Accounting classroom is the main battlefield for the cultivation of accounting talents in China. Professional teachers need to continuously improve their own literacy, fully explore the ideological and political elements related to the course content, adopt advanced teaching methods, do a good job in the overall design of the course, combine the imparting of knowledge and value guidance, and make contributions to the cultivation of socialist builders and successors in the new era with all-round ability in areas such as morals, intelligence, physical fitness, work and aesthetics.

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