

# Exploration of Ideological and Political Education in Management Accounting Courses Based on the OBE Concept

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**Abstract:** *As an important participant in economic and social operation, the cultivation of professional ethics and rule of law consciousness of financial talents directly affects the social and economic order, and as one of the core courses of accounting and finance, it is necessary to constantly adjust the teaching content to adapt to the development of social economy. Based on the concept of OBE, this paper takes the Management Accounting course as an example, and analyzes the value dimensions in the professional cultivation objectives, and quantifies the ideological indicators such as "cultivation of professional ethics", "cognition of social responsibility" and "cultivation of national sentiment". By analyzing the value dimensions in the professional cultivation objectives, we quantify the indicators of ideology and politics such as "cultivation of professional ethics", "awareness of social responsibility" and "cultivation of family and national sentiment", and incorporate the elements of ideology and politics into each module of the curriculum, so as to realize the symbiotic effect of "ideology and politics empowering the profession, and the profession feeding back the ideology and politics" in educational practice.*

**Keywords:** *OBE Concept, Management Accounting Program, Ideological and Political Education, Course-based Ideological and Political Education*

## 1. Introduction

Since the 18th National Congress of the Communist Party of China, the party and the country have attached great importance to education,<sup>[1]</sup> put forward the core mission of "cultivating people with virtue", emphasized that curriculum ideology and politics is the key way to achieve this task, and required continuous innovation in ideological and political education to cultivate new people who are responsible for national rejuvenation. These directives provide guiding principles for the ideological and political construction of economics and management courses and chart the reform path for private higher education institutions.

As a core course in accounting education, Management Accounting aims to develop students' capabilities in financial control and decision-making. Under the strategic framework of the New Liberal Arts initiative, the principle of "cultivating virtue and nurturing talents" requires professional courses to integrate knowledge transmission with value guidance. However, current curriculum ideology and politics designs face challenges such as mechanized incorporation of ideological content, misalignment between assessment systems and educational objectives, and deficiencies in feedback mechanisms within the teaching closed-loop system, all of which hinder their effective implementation.

The Outcome-Based Education (OBE) concept, characterized by systematic and dynamic adjustments, employs backward design anchored in terminal learning outcomes to precisely align teaching objectives, implementation strategies, and evaluation criteria. This approach aligns well with the implicit educational requirements of curriculum ideology and politics.<sup>[2]</sup> Existing research predominantly focuses on macro-level exploration of ideological elements but inadequately addresses the quantitative correlation between ideological-political objectives and professional competencies under the OBE framework.<sup>[3]</sup> Additionally, there remains a lack of comprehensive models for full-cycle educational systems from the perspective of teaching-learning closed loops, resulting in fragmented implementation that fails to achieve the trinity of educational goals: "value shaping, capability cultivation, and knowledge transfer."<sup>[4]</sup>

This study takes the Accounting program at Xi'an Mingde Institute of Technology as a case study. By deconstructing the value dimensions embedded in professional training objectives, it transforms

ideological-political indicators such as "professional ethics cultivation" and "social responsibility awareness" into quantifiable graduation requirements. Furthermore, it systematically integrates ideological-political elements into the curriculum modules of Management Accounting, thereby exploring an OBE-driven pedagogical paradigm for curriculum ideology and politics.

## **2. Design Ideas for Civics Teaching in Management Accounting Course Based on OBE Concepts**

Based on the concept of OBE (Outcome-Based Education), the design of Ideological and Political Education of Management Accounting Course needs to be oriented to students' achievements, deeply integrate the Civic elements with professional knowledge, and realize the unity of value shaping, knowledge imparting and ability cultivation.<sup>[5]</sup> In order to achieve this purpose, it is necessary to clarify the design ideas of management accounting course Civics under the basic framework of OBE concept. This paper identifies the design ideas of management accounting course Civics teaching based on OBE concept in four aspects, namely, top-level design, decomposition of course objectives, decomposition of Civics elements and diversified teaching methods.

### **2.1. Top-level design**

Top-level design is the core of OBE concept in course civics construction. It requires condensing civics objectives from professional education goals and embedding them into the training system. The key lies in ensuring organic unity between ideological education and professional development goals, avoiding "bracket" or "sticker" education. Specifically:

Clarify professional objectives: Based on "Management Accounting Education Standards", define core competencies including professional knowledge, practical skills, ethics, and teamwork.

Condense civics goals: Align with teaching nature. For ethics, cultivate profession-compliant moral qualities; for social responsibility, foster awareness of societal obligations.

Integrate goal systems: Merge ideological and professional goals. For example, combine "cultivating honesty" with "making ethical financial judgments", and align "social responsibility awareness" with "corporate financial management serving public interests".

Construct effective design: Embed civics into curriculum structures through methods like enterprise case studies, integrating ethics and social responsibility with professional skills. This allows students to naturally internalize values while acquiring knowledge, preventing ideological education from becoming an "extra burden".

### **2.2. Decomposition of course objectives**

Decomposition of course objectives is the key link to concretize and operationalize the Civic and Political objectives in the top-level design, and it is necessary to decompose the top-level design Civic and Political objectives into the teaching objectives of specific courses and integrate them into the various teaching modules of the courses. The following is the specific path of course objective decomposition:

Clarify the connotation of the Civic and Political Objectives: Through in-depth analysis of the specific content of the Civic and Political Objectives, the core connotation and realization path of each Civic and Political Objective is clarified. For example, "to cultivate students' professional moral quality" can be specified as "to be able to make moral judgments and make correct choices responsibly in complex financial situations".

Corresponding Civic and Political Objectives to Specific Teaching Contents: Combining the specific contents of the Management Accounting course, the Civic and Political Objectives and the course objectives correspond to each other.<sup>[6]</sup> For example, in the course of "Management Accounting Work Cognition", the goal of "Understanding the Accountant's Ethical Responsibility in Enterprise Financial Management" can be set, which focuses on cultivating students' professional ethics while teaching professional knowledge. In the two knowledge modules of "cost analysis and variable cost method" and "standard cost system", in addition to teaching cost accounting, cost control and other professional knowledge, it is also necessary to add the objective of "cost-effectiveness and social responsibility". In addition to teaching cost accounting, cost control and other professional knowledge, it is also necessary to add the "cost-effectiveness and social responsibility" as the goal of ideology and

politics, leading students to carry out activities centered on the pursuit of cost-effectiveness while always considering the impact of the enterprise on society and the natural environment.

**Hierarchical target landing:** The course objectives are categorized according to different levels, and the objectives are gradually realized from knowledge to skills, to abilities, and to attitudes. For example, the initial stage focuses on students' understanding and cognition of their own professional ethics, the middle stage focuses on the fact that students can apply the knowledge and skills learned in these professions in actual work, and the final stage achieves that students will analyze their own professional ethics at a deeper level and impose certain constraints on them.

Through the decomposition of the course objectives, the goal of political thinking is not a purely empty concept, but has a specific teachability and learnability, and can be realized in the specific classroom teaching. For example, in the "comprehensive budget management" course, the goal can be set as "understanding of the social responsibility of corporate budgeting, the development of a scientific and reasonable budget program and give targeted advice for improvement". The decomposition of this goal is not only the requirement of students' professional ability, but also the requirement of students' social responsibility.

### 2.3. Exploration of Civic and Political Elements

In the course of \*Management Accounting\*, this study carefully explores various elements associated with the ideological and political education (IPE) goals based on the specific content of the course. By mining IPE elements, it aims to enable students to gradually develop professional values and a sense of social responsibility related to their major while acquiring professional knowledge. The following is a specific exploration of the ideological and political education elements in some important chapters(see Table 1):

*Table 1 Mining table of Civics elements in each chapter*

Body of Knowledge	Civic and political elements	Effectiveness of Civics and Politics
Chapter 2: Cost pattern analysis and variable cost method	Correctly play the dynamic role of consciousness: Based on the cost calculation of some items with intangible cultural heritage characteristics (such as silk and velvet flowers) in Yanxi Raiders, students can realize and understand the importance of cost, and understand that the basis of excellent work operation is cost control.	Enhance students' national self-confidence and pride, and increase students' awareness of the importance of cost management in business operations.
	Principle of universality of connection: introduce the sense of integrity in cost accounting and analysis. Accountants should take honesty as the basic principle, for the company's productivity, product costs, etc. truthfully reflect.	Cultivate students' sense of integrity and professional ethics, and enhance students' awareness of law-abiding and compliance.
Chapter 3: Cost-volume-profit analysis	Grasp the main aspect of the conflict: through the case of Beijing Contemporary Theater, students are guided to learn to grasp the main aspect of the conflict to solve the problem.	Cultivate students' ability to analyze and solve problems, and enhance students' understanding of key issues in this quantitative analysis.
	Uncertainty of risk: Through the case of Jinhui Building Material Store, students will be able to enhance the application of the Quantitative Profit Analysis and the awareness of risk.	To develop students' risk awareness and coping ability, and to enhance students' ability to apply this quantitative analysis method.
	Quantitative and qualitative changes: Through the case of financial sensitivity of a chemical fiber project investment, students can master the knowledge of sensitivity analysis and understand the impact of various factors on profit.	To develop students' analytical skills and risk awareness, and to enhance students' understanding of the knowledge of sensitivity analysis.
Chapter 5: Short-term Business Decision Analysis	Cultivate students to form good professional ethics and enhance the spirit of collaboration: Through the case of decision-making of Trunstar Information Service Company, students will enhance their knowledge of operation management.	Enhance students' professional ethics and collaborative spirit, and cultivate students' operational management ability and teamwork.

	Enhance the sense of social responsibility, long-term-oriented and short-term-oriented thinking: through the “Effects of Culture” four-dimensional model of national culture, students will understand the long-term-oriented and short-term-oriented thinking.	Enhance students' sense of social responsibility and long-term oriented thinking, and cultivate students' strategic vision and global perspective.
Chapter 8: Comprehensive Budget Management	The whole and the part are dialectically unified: through the case of Company A, students will learn the methods of operating budget, specialized decision-making budget and financial budget as a whole.	Enhance students' understanding of budget management methodology by developing their systematic thinking and global perspective.
	Through the case of Yangtze River Electric Enterprise to build the overall framework of budget management and establish the practice of “five-step method”: make students fully understand the importance of comprehensive budget for enterprise management.	Enhance students' understanding of the importance of comprehensive budget management and develop students' budget management and practical abilities.
Chapter 10: Responsible Accounting	Strengths and weaknesses, compatibility, optimal and satisfactory solutions: through charts of similarities and differences, scientific decision theory cases, etc., students are guided to understand how to choose the optimal or satisfactory solution through scientific decision theory in management accounting.	Enhance students' decision-making ability and scientific decision-making consciousness, and cultivate students' innovative consciousness and practical ability.
	Lifelong Learning, Integration of Science and Practice, Chinese Dream: Through the theory of accounting disappearance, the development and construction cases of management accounting information system of domestic and foreign companies, students will understand the development trend of management accounting.	Enhance students' awareness of lifelong learning and innovation, and cultivate students' practical ability and sense of mission to contribute to the realization of the Chinese dream.

### 3. Design Methods of Civics Teaching in Management Accounting Course Based on OBE Concepts

Under the theoretical framework of OBE concept, the design idea of the Civics teaching of management accounting course is clarified, based on which, this paper formulates the design method of the Civics teaching of management accounting course from the three aspects of teaching implementation, teaching evaluation, and continuous improvement, and the research idea diagram is as follows Figure 1(see Figure 1).

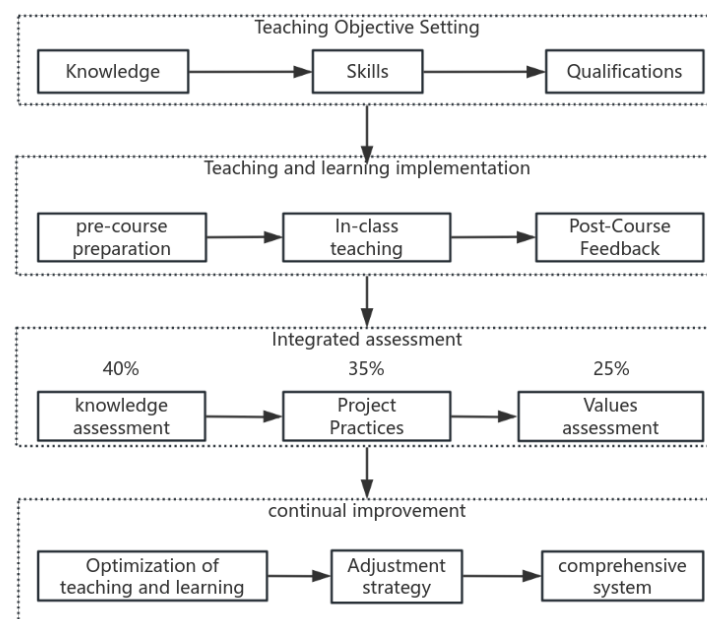


Figure 1 Diagram of the research idea

### 3.1. Teaching and Learning Implementation

The core of teaching implementation lies in the scientific teaching design and systematic teaching implementation, which helps to realize the objectives of the course and improve students' ability comprehensively. Teaching implementation mainly consists of three parts: pre-course preparation, classroom teaching and post-course feedback(see Table 2).

Table 2: Teaching Implementation

Teaching Stage	Implementation Content	Methods Used	Integration Points of Ideological and Political Elements
pre-course preparation	Clarifying teaching objectives and preparing teaching resources	Teacher discussion, designing preview materials	Emphasizing the impact of accounting professional ethics on the long-term value of enterprises
In-class teaching	Case analysis, situational simulation	Group discussion, case-based teaching	Integrating social responsibility awareness through real enterprise cases
Post-Course Feedback	Student self-assessment, teacher feedback	Learning logs, personalized tutoring	Guiding reflection on integrity and responsibility in accounting work

### 3.2. Teaching Evaluation

Teaching assessment is an important guarantee for the implementation of the OBE concept in teaching, the core of which lies in the comprehensive and objective evaluation of the quality of teaching and student development oriented to the learning outcomes of students. Teaching assessment should be implemented in the following aspects(see Table 3):

Table 3: Teaching Assessment

Assessment Dimension	Assessment Method	Assessment Content
knowledge level	Chapter exams, in-group quizzes	Memorized and applied knowledge acquisition
Competence and Skills Level	Case studies, group projects	Practical and problem-solving skills
Attitude and Values Level	Ideological reports, study logs	Awareness of professional ethics and social responsibility
Integration Level	Semester grades + self-assessment and mutual evaluation + teacher evaluation	Overall Learning Performance

### 3.3. Continuous Improvement

According to the results of the assessment, teachers need to optimize the teaching design and implementation strategies in terms of enhancing teaching design, improving teaching methods, strengthening learning ability, establishing teaching and research community, building and updating case library, expanding international vision, etc., so as to achieve long-term promotion of teaching effect and continuous improvement of course quality. The teaching design of management accounting courses based on the concept of OBE is not only conducive to improving the quality of teaching and learning, but also able to cultivate management accounting professionals with high-quality professional ethical qualities and awareness of social responsibility, contributing to the modernization of professional education and talent cultivation with unique strength.

## 4. A Design Plan for Ideological and Political Education and Learning of Management Accounting Course in Matilda Polytechnic Based on OBE Concepts

Xi'an Mingde institute of technology cultivates high-quality applied accounting talents for local economic development, focusing on modern tools, decision-making skills, and ethics/social responsibility. This aligns with OBE's "result-oriented" principle, using final abilities as the starting point for reverse design.

#### **4.1. Pre-course preparation**

In the pre-course preparation stage, teachers need to prepare the lessons carefully according to the course Civics teaching design to ensure that the teaching content is scientific, ideological and interesting.

Clarify the teaching objectives and optimize the teaching design: Teachers should master the knowledge points and teaching objectives of each chapter of Management Accounting as well as the elements of Civics, and design a teaching plan that meets the requirements of the OBE concept and the needs of the students according to the content of the knowledge points, teaching methods, time and other aspects of the arrangement.

Prepare teaching resources: Teachers need to prepare corresponding teaching materials, such as courseware, case videos, reading materials, etc., and upload them to the online teaching platform in advance for students' pre-study and review. Teachers should design diversified teaching activities, such as by designing online preview, classroom discussion, post-class group case discussion, scenario simulation, etc., to help students preview the basic knowledge and theoretical framework of the class, lay a good classroom foundation and lay a good starting point for subsequent teaching.

Teachers' mutual evaluation and seminars: Mutual evaluation of courseware and teaching seminars among teachers are carried out to ensure that teachers are proficient in teaching design and implementation, and that their own education and teaching level is constantly strengthened.

#### **4.2. Classroom teaching**

Classroom teaching is the central part of the teaching process, and different methods and means should be used to integrate the elements of Civics and Politics into the teaching of professional courses, which can be done in the following aspects:

Diversified teaching methods: Adopt a variety of methods such as case teaching, scenario simulation, and project drive to naturally integrate ideological and political elements into the content of professional courses. The first is the case teaching method, for example, when teaching the course content of "Cost Behavior Analysis and Variable Cost Method", the cost management case is extracted with the "Yanxi Raiders" as the material, and the ideological and political materials are introduced to explain the cost accounting knowledge of intangible cultural heritage such as cotton silk and velvet flowers, so as to cultivate students' national and cultural self-confidence. The second is the scenario simulation method, for example, in the teaching process of the course "Cost and Profit Analysis", a case scenario simulation is set up with Beijing Contemporary Theater as an example, and the scenario of ethical conflict is designed, so that students can feel the power of morality in it. The third is the project-driven approach, which includes but is not limited to allowing students to complete specific professional tasks through the operation of corporate financial management projects or the design of budgeting projects, and to think about professional ethics and social responsibility through specific professional tasks.

Diversity of classroom activities: take group discussions, classroom presentations and classroom case studies and other ways to enhance the interactivity and instructiveness of classroom teaching; rational use of modern educational technology means (such as multimedia teaching, online teaching platform), etc., to enhance the intuition and interest of teaching.

Personalized teaching support: According to the individual differences of students, teaching should be different from person to person. Before class, teachers can understand the situation of students' mastery of knowledge through the mini-test of Learning Pass, and make targeted teaching design for the problems of students to help them overcome learning difficulties. In classroom teaching, teachers should also pay attention to mobilize students' enthusiasm, answer students' questions in time, and students with strong comprehension ability can think out of the box to expand deeper. For example, in the explanation of "predictive analysis", teachers can organize students to discuss the story of Sima Guang "peace and security", guiding students to establish a bottom-line thinking, enhance risk awareness.

#### **4.3. Post-lesson feedback**

Post-course feedback is the core part of the teaching process, which is of great significance for improving teaching quality and promoting students' growth. Teachers need to build multi-dimensional

information collection channels to accurately grasp the learning situation of students, and dig deep into students' feedback on the teaching of Civics and Politics, so as to provide a basis for the adjustment of subsequent teaching strategies.

In the coursework design link, teachers can reasonably arrange targeted post-course tasks according to the course content. For example, take the “comprehensive budget management” course as an example, arrange the budget management case study assignment of Company A, so that students can deepen their understanding of knowledge in practice, transform theory into the ability to solve practical problems, and consolidate what they have learned in the classroom. In terms of teacher-student interaction, teachers should establish a regular communication mechanism. Offline, through one-on-one communication after class, they can gain a deeper understanding of the confusion encountered by students in the learning process and provide personalized guidance; online, they can make full use of the interactive function of the teaching platform to collect students' views and suggestions on the teaching of the course's civics and politics, optimize the teaching content and methods in a timely manner according to the feedback, realize the mutual benefit of teaching and learning, and make the course better meet the learning needs of students.

#### ***4.3.1. Student self-assessment***

Student self-assessment is an important part of teaching evaluation, focusing on guiding students to reflect on their own learning process and results, and cultivating students' self-management and self-evaluation abilities. In students' self-assessment, teachers can design diversified self-assessment contents and standards, such as requiring students to fill in open-ended reflection reports, learning logs and other learning reflection records after each lesson in the form of a single section, recording the knowledge points learned, the existence of questions and the direction of future improvement, in order to realize a comprehensive reflection on their own learning.

#### ***4.3.2. Student Mutual Evaluation***

Students' mutual evaluation is an effective feedback method for classroom teaching, aiming to promote communication and learning among students through mutual evaluation between students. In students' mutual evaluation, teachers can design diversified indicators of mutual evaluation, such as teamwork ability, communication ability, innovation ability and so on. For example, they can set up a peer mutual evaluation form, which requires students to score each other, make suggestions to each other, and complete the self-scoring of their classroom participation, completion of homework after class, and so on. And accordingly, let the students evaluate each other, put forward constructive comments and suggestions to each other, and then this will be counted into the usual process assessment results, and adjust the difficulty of the class with reference to the results in this area.

#### ***4.3.3. Teacher Evaluation***

Teachers' evaluation is an important part of teaching evaluation, using teachers' professional evaluation as a means to comprehensively evaluate students' ideological and moral development, mastery of knowledge and ability as well as the effectiveness of teaching and learning of course Civics education. In teacher evaluation, teachers should combine the usual evaluation of students' classroom performance, homework, test scores, etc., and summarize the students' stage-by-stage and provide timely feedback according to a certain time cycle, so as to help students find their own deficiencies and directions for improvement.

In addition to regular feedback after class, teachers can design students' personal learning logs through the online learning platform, establish students' personal reflection space, encourage students to carry out in-depth self-reflection and growth summary in the learning process, and regularly check the students' learning records and reflection content, and promote students to develop the habit of thinking independently and continuously reflective thinking.

### ***4.4. Teaching Evaluation***

Teaching assessment is an important guarantee for the implementation of the OBE concept in teaching, the core of which lies in the comprehensive and objective evaluation of the quality of teaching and student development oriented by the learning outcomes of students. Teaching assessment will be implemented in the following aspects:

#### ***4.4.1. Outcome-oriented whole process assessment***

In order to comprehensively measure the effectiveness of student learning, a three-dimensional and

diversified assessment system is adopted: in the assessment of knowledge mastery, relying on thematic tests, group sampling and other means, with the help of a test bank containing memorization, application and comprehensive use of topics, to test the degree of absorption of the course knowledge by the students; for the development of competence and skills, with the enterprise's real financial management case study, teamwork project practice as a carrier, focusing on the examination of students' teamwork ability, the ability of students to work together, and the ability of students to work as a team, and the ability of students to work together. In terms of ability and skill development, we focus on students' teamwork ability, practical operation level and problem-solving quality; in the assessment of attitude and value shaping, with the help of students' summary of thoughts, signing of the group contract, learning log record, and combined with teacher-student communication, we analyze the growth trajectory of students' learning attitudes and ideological values, and make clear the situation of their moral cognition and the establishment of their sense of social responsibility; and ultimately we implement the comprehensive assessment, with the semester's overall assessment as the core, integrating students' self-reflection, peer-to-peer interaction, and the development of students' social responsibility. In the end, a comprehensive assessment will be carried out, with the semester's overall assessment score as the core, integrating students' self-reflection, peer review and teachers' professional evaluation to form an objective and comprehensive learning performance evaluation conclusion.

#### **4.4.2. Feedback and guidance of assessment results**

At the end of the teaching assessment, teachers analyze the results of the teaching assessment to understand the effect and problems of teaching Civics in the course. Teachers analyze students' strengths and weaknesses in the learning process according to the statistical information of students' self-assessment, mutual assessment and teachers' evaluation; collect students' feedback on teaching, understand students' views and suggestions on the teaching of course Civics, and adjust the design of teaching activities with the feedback of students' opinions and the assessment data to make it better meet students' needs; in addition, teachers should compare the learning situation of different classes and students to find out the common problems in teaching. In addition, teachers should compare the learning situation of different classes and students, find out the common and individual problems in teaching, and adjust individualized teaching strategies for the existing problems, adopt teaching methods that are more in line with the actual situation of the students, and improve the interactivity and instructiveness of the classroom. Finally, the teaching and research team should establish a teaching mechanism for continuous improvement through regular teaching seminars and reflections to promote the continuous improvement of teaching quality and the learning and growth of the teaching team.

## **5. Conclusion**

This paper explores OBE-based Civics teaching in Management Accounting for Xi'an Mingde institute of technology's accounting and financial management majors. It analyzes current course deficiencies and proposes OBE-driven design covering top-level planning, course objectives, Civics integration, and diversified methods. A methodology system addressing implementation, assessment, and improvement is constructed. Matilda Institute's design—detailing pre-course preparation, classroom teaching, feedback, and assessment—is outlined to enhance Civics quality and cultivate ethically grounded professionals.

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