

Design and Practice of Ideological and Political Education in Macroeconomics Course of Accounting Major in Guangxi

Wenjun Lu, Ying Feng, Qiongdan Ou*

Nanning University, Nanning, Guangxi Zhuang Autonomous Region

Abstract: To achieve the educational objectives of integrating ideological and political education into business curricula and address the disconnect between Western macroeconomics theories and local practices in accounting programs, this study employs literature review, case analysis, and field research. By incorporating the core characteristics of Guangxi business culture, it explores the alignment between this cultural context and the ideological-political education framework in macroeconomics courses. The research develops practical pathways and teaching strategies for integrating Guangxi business culture into curricula, focusing on content integration, methodological innovation, and evaluation optimization. Using representative Guangxi business cases as vehicles, it achieves synergy between value guidance and professional development. Empirical evidence demonstrates that this model effectively enhances students professional competencies and cultural confidence, resolving the disconnect between ideological-political education and specialized training. The study provides actionable insights for local universities to localize the ideological-political education of business courses.

Keywords: Guishang culture, macroeconomics course ideological and political education, business accounting major

As the core approach to implementing the fundamental task of "moral education and talent cultivation," ideological and political education in courses has become the top priority in higher education reform. The Ministry of Education has successively issued documents such as the "Guidelines for the Construction of Ideological and Political Education in Higher Education Courses," explicitly requiring the integration of ideological and political education throughout all course teaching processes, promoting the deep integration of professional education and ideological and political education, and achieving the educational goal of "knowledge transmission, ability cultivation, and value guidance" in a trinity. Macroeconomics, as a core foundational course for business accounting majors, constructs students cognitive framework of the laws governing national economic operations. However, the theoretical system of this course originates from the West, and its implicit ideological logic and value orientation, if detached from China's local practices and cultural immersion, may lead to a disconnect between students theoretical cognition and value judgments. By infusing Western theoretical teaching with local commercial cultural elements, we can achieve synergy among ideological guidance, professional development, and cultural heritage preservation. This approach not only fulfills policy requirements for ideological education integration but also addresses teaching challenges while enhancing accounting education quality.

1. Necessity and Feasibility of Integrating Guangxi Business Culture into the Ideological and Political Education of Accounting Major Macroeconomics Course

Copyright © 2025 by author(s) and Frontier Scientific Research Publishing Inc.

This work is licensed under the Creative Commons Attribution International License (CC BY 4.0).

<http://creativecommons.org/licenses/by/4.0/>

1.1 The Necessity of Integrating Guangxi Business Culture

As a social science originating from the West, macroeconomics constructs its theoretical system based on capitalist market economy practices, with the "economic man hypothesis" at its core, implicitly carrying distinct Western ideological logic and class imprints. Accounting, as a core business discipline, directly impacts the cultivation of talent, which is crucial for the financial order of the market and the construction of a social credit system. Simply replicating Western macroeconomic theory teaching without the immersion in China's local culture and value guidance may not only lead students to perceive economic phenomena detached from China's reality and develop skewed values, but also potentially affect the establishment of their future professional ethics.

As an important branch of China's indigenous commercial culture, the Gui Shang culture has developed core characteristics over centuries, including "integrity as the foundation, responsibility to family and country, pragmatism and innovation, and balancing righteousness and profit." These traits precisely infuse Western theories with a Chinese core, serving as a crucial vehicle for bridging macroeconomics education and accounting professional training. Integrating it into ideological and political education in courses is not only a key approach to addressing the disconnect between theory and practice, as well as the separation of ideological and political education from professional training, but also achieves multiple educational values. First, it avoids ideological deviations in Western theories and strengthens the foundation of values. Macroeconomic theories have certain limitations and cannot fully explain the development practices of China's socialist market economy with Chinese characteristics^[1]. Gui Shang enterprises, time-honored businesses in Wuzhou, Guangxi, have remained committed to their original aspiration of serving the nation through industry in the tide of the market economy^[1], rejecting short-term speculation and actively aligning with national industrial policies to support local economic transformation. Gui Shang sugar enterprises have long adhered to compliant accounting and transparent operations^[2]. Third, preserve local cultural heritage to strengthen cultural confidence^[3]. Current business education in universities lacks sufficient integration of regional culture, resulting in students' vague understanding of local traditions. Fourth, cultivate versatile talents to meet new era demands. Modern accounting professionals should combine technical expertise, patriotic commitment, and cross-disciplinary thinking^[4].

1.2 Feasibility Analysis of Ideological and Political Education Integration in Accounting Courses:

The "moral cultivation and talent development" objective of ideological education aligns with the accounting disciplines' dual focus on "virtue and competence," embodying the core principle of cultural education theory that "cultivates through culture and educates through literature." The ideological and political essence of Guilin Business Culture can effectively support the dual objectives of macroeconomics courses—knowledge transmission and value guidance—while enhancing students' recognition of national economic policies and regional development. Moreover, the deep integration of Guilin Business Culture with the ideological and political education in macroeconomics courses is not forced but naturally compatible across three dimensions: objectives, content, and resources, demonstrating solid practical foundations. The fundamental goal of ideological education, the accounting disciplines' cultivation of "virtue and competence," and the macroeconomics courses' dual emphasis on knowledge transmission and value guidance are all highly consistent and mutually reinforcing.

Ideological and political education aims to shape students' correct values, professional ethics in accounting, and macroeconomics serves as a bridge for theoretical dissemination and practical guidance. The ideological and political connotations embedded in Guangxi Business Culture naturally integrate these three elements, organically combining value orientation, professional competence, and theoretical knowledge while maintaining educational coherence. Secondly, the content is inherently compatible with diverse materials^[1]. Based on the "content compatibility" principle of curriculum-based ideological education, core macroeconomics concepts naturally intersect with Guangxi Business Culture and accounting disciplines, offering ample opportunities for ideological integration. From an economic growth perspective, it connects with Liugong Group's technological innovation-driven industrial upgrading in Guangxi, while

accounting research and development expense calculations demonstrate the relationship between innovation, economic growth, and professional practice. Market mechanism theory illustrates how Nanning Department Stores integrity-driven approach prevents financial fraud, linking accounting ethics to market credit system development^[2]. Macroeconomic policy analysis examines Beibu Gulf Port Groups policy benefits and standardized financial practices, bridging fiscal Monetary Policy and Accounting Policy interpretation to form a "theory + culture + profession" integrated system. Finally, abundant resources ensure effective implementation of this convergence. The abundant local resources and existing teaching facilities at universities provide dual guarantees for practical integration.

2. The Educational Objectives of Integrating the Culture of Guilin Merchants into the Ideological and Political Education of Accounting Major Macroeconomics Course

2.1 Knowledge Objective: Construct a Three-dimensional Knowledge System of "Theory + Culture + Specialty"

Centering on the goal of knowledge-based education, efforts are made to construct a three-dimensional knowledge system that integrates macroeconomic theory, the essence of Guangxi business culture, and the professional needs of accounting. First, core theories such as macroeconomic indicators, national income determination, macroeconomic policies, and economic growth and cycles are systematically taught, with Guangxi business practices introduced as analytical vehicles to guide students in dialectically understanding the applicability boundaries of Western theories and the operational logic of China's socialist market economy with Chinese characteristics, and to consciously apply the perspective of Marxist political economy to examine the class attributes and localization adaptability of theories. Second, Guangxi business culture is organically integrated, tracing its historical origins, spiritual core, and contemporary practices in serving the nation through industry, honest business operations, and green development, while deeply analyzing its intrinsic connections with regional economic development and national macro policies. Finally, closely aligning with the requirements for accounting talent cultivation, the focus shifts to practical application scenarios, training students to effectively apply macroeconomic indicator analysis and policy interpretation to accounting work.

2.2 Competency Objectives: Cultivating Integrated Competencies of "Critical Thinking + Practice + Innovation"

Centered on competency-based education objectives, we systematically cultivate students' comprehensive qualities integrating dialectical reasoning, practical application, and innovation. First, we strengthen dialectical reasoning skills guided by Marxist economics, fostering students' critical awareness of Western macroeconomic theories. This enables them to analyze underlying assumptions and limitations of theories through China's basic economic system and the specific practices of Guangxi merchants, gradually building a rigorous framework of "theoretical analysis-practical verification-critical reflection." Second, we enhance students' practical application abilities in accounting by guiding them to analyze real-world accounting issues through macroeconomic theories and the perspective of Guangxi merchant culture. They should conduct research on financial compliance and social responsibility fulfillment using case studies from Guangxi merchant enterprises, while developing the practical ability to translate macroeconomic policies and regional development strategies into professional accounting judgments and value assessments.^[5] Practical teaching components also effectively develop comprehensive skills such as teamwork, case discussions, and professional report writing. The paper also suggests that we should learn from the experience of green development of Guangxi merchants to innovate the methods and paths of environmental accounting and information disclosure, so as to cultivate their innovative thinking and integration ability for the future.

2.3 Value Goal: Consolidate the Core Value Foundation of "Belief + Ethics + Sentiment"

Centering on the goal of value-based education, efforts are made to strengthen students' political beliefs, professional ethics, and local sentiment. First, by showcasing the macroeconomic achievements of China and the vivid practices of Guangxi merchants in serving national strategies, students are guided to deeply recognize the socialist

market economy system with Chinese characteristics. Through comparative analysis, they solidify the "Four Confidences" and gain insights into the institutional advantages and governance effectiveness of China from policy outcomes and regional development achievements, thereby reinforcing the foundation of their ideals and convictions. Second, the core spirit of "integrity, rationality, dedication to family, pragmatism, and resilience" in Guangxi merchant culture is organically integrated into accounting professional ethics education. This strengthens students awareness of integrity, compliance, and social responsibility, guiding them to establish professional values of "serving the people and maintaining integrity," adhering to moral bottom lines in future careers, and achieving the unity of economic and social benefits. Finally, leveraging Guangxis regional development strategy and merchant cultural resources, students sense of identity and belonging to local development is enhanced.

3. Teaching Reform Plan of Integrating Gui Shang Culture into the Ideological and Political Education of Accounting Major Macroeconomics Course

To address the disconnect between Western macroeconomic theories and Chinas practices, as well as the separation between ideological and political education and professional teaching, and to fulfill the fundamental task of fostering virtue and nurturing talent, we have established a three-dimensional integration system combining "Guangxi Business Culture + Accounting Specialty + Macro Theory." Grounded in the accounting specialtys goal of cultivating talents who "serve the people and practice with integrity," and incorporating the BOPPPS teaching model and blended online-offline teaching philosophy, we adopt the integration concept of "depth, breadth, and warmth" as the key approach. Through precise embedding of teaching content, innovative empowerment of teaching methods, and comprehensive optimization of the evaluation system, we achieve the localization of Western theories, professionalization of cultural elements, and normalization of ideological and political education, thereby realizing the organic unity of knowledge transmission, capability cultivation, and value guidance.

3.1 Overall design concept

With the fundamental task of fostering virtue and nurturing talents, we adhere to moral education as the priority and a people-oriented approach, transforming the curriculum into a dual platform for imparting professional knowledge and shaping values. With the core goal of cultivating accounting professionals who can "serve the world and benefit the people," we guide students to base their studies on the practices of Guangxi merchants, explore economic laws, and integrate personal development into the broader context of regional economy and national construction. With the theme of "China characteristics + international perspective + Guangxi merchant traits," we systematically explain Western macroeconomic theories while highlighting the advantages of the socialist system with Chinese characteristics through Guangxi merchant cases, balancing local sentiment with a global vision. . Combining the six stages of the BOPPPS model with a blended teaching model, we drive the effective implementation of teaching reforms.

3.2 Integrated instructional design

By focusing on core macroeconomic concepts and aligning with professional requirements in accounting procedures, compliance audits, and policy interpretation, this framework anchors typical practices of Guangxi-based enterprises. It defines key integration points for ideological education, case-based carriers, accounting connections, and educational objectives, ultimately constructing a precision-oriented content integration system as detailed in the table below.

Table 1: Integration of Guangxi Merchants into the Course Design of Macroeconomics

content of courses	The Connection Point between the Case of the Guizhou Merchants and Accounting	points of ideological and political integration	expected goal
GDP	Guangxi Liugong Groups Case of Driving Industrial Chain	Family and Country Sentiment,Green Development,Accounting	Deepen the local sentiment, establish the concept of green

content of courses	The Connection Point between the Case of the Guizhou Merchants and Accounting	points of ideological and political integration	expected goal
	Upgrading and Regional GDP Growth; Environmental Cost Measurement and Accounting Adjustment in Corporate Green Transformation.	Environmental Responsibility	development, master the correlation logic between macro index and accounting
Unemployment and Employment	Guangxi Merchants Time-honored Brand and Rural Revitalization Assistance Enterprises Absorb Employment and Carry out Special Training Cases of Accounting Positions	Professional Ethics, Social Responsibility, and Correct Employment Concept	Clarify the Value of Accounting Position, Strengthen the Consciousness of Integrity and Self-discipline, Establish the Employment Concept of "Rooting in Local Areas and Undertaking Practical Work"
consumption and saving	Guangxi Merchants Retail Old Brand Integrity Business Case Combined with Accounting Fund Management, Accounts Receivable Accounting Knowledge Points	Integrity Culture, Harmonious Consumption View, Red Financial Culture	To spread the concept of honest finance, understand the relationship between residents savings and enterprise financing, and establish scientific consumption and management cognition
Macroeconomic policy (fiscal/monetary)	Beibu Gulf Port Group Benefits from RCEP Policy Dividends and Standardizes Tax Incentives and Fiscal Subsidies Accounting.	Institutional Confidence, Policy Interpretation and Accounting Compliance	Enhance the ability of policy interpretation and accounting treatment, strengthen the recognition of national macro-control policies
open economy policy	Guangxi Merchants Cross-border Trade Foreign Exchange Accounting and Exchange Rate Risk Control Case, Connecting with International Economic Theory	Global Vision, Economic Security, and a Community with a Shared Future for Mankind	Cultivating Awareness of Cross-cultural Accounting Business Processing and Deepening the Concept of National Economic Security and Global Vision

3.3 Design of Teaching Activities and Methods

Using the BOPPPS model as a framework, we implement the student-centered, problem-oriented approach by integrating online and offline blended learning. This enables the design of diverse teaching activities that deeply integrate theory with practice, culture with professionalism, as detailed in the table below.

Table 2: BOPPPS Model for Teaching Method Design of Macroeconomics

Teaching method	Implementation phase Connect to the BOPPPS model	Guangxi merchants theme design	instructional objectives
case system	Participatory Learning (P), Post-class Transformation (S)	Hierarchical Case Library: Nanning Department Store Integrity Operation, Liugong Group Green Transformation, etc. Combined with Accounting Compliance Audit Scenario Design Discussion Questions	Deepening the Integration of Theory and Practice to Cultivate Students Ability of Case Analysis and Logical Reasoning
Scenario Simulation Method	Participatory Learning (P), Post-Evaluation (P)	Design practical scenarios such as "Financial Compliance Review for Guiyang-based Enterprises", "Accounting Adjustments under Policy Incentives", and "Foreign Exchange Accounting in Cross-border Trade".	Practice the Integrity Concept of Guizhou Merchants, Strengthen Professional Ethics and Improve Problem Solving Ability
Online and offline blended teaching	Pre-class introduction (B), pre-assessment (P), participatory learning (P)	Establish an online repository of Guangxi merchants cultural resources; organize offline lectures by chamber of commerce experts and conduct enterprise research.	Breaking the Limit of Time and Space, Enhancing the Attractiveness of Teaching and Improving the Ability of Self-study and Exploration
method of thematic discussion and debate	Participatory Learning (P), Post-class Transformation (S)	The discussion and debate will be carried out around the theme of "Guangxi business integrity and accounting professional ethics" and "Guangxi business innovation and accounting digital transformation".	Strengthening Value Guidance, Cultivating Independent Thinking, Teamwork and Language Expression

3.4 Optimization of Evaluation System: Constructing a Closed-loop Feedback Mechanism to Support the Implementation of Three-dimensional Education Goals

To systematically implement and precisely achieve the three-dimensional educational objectives of "knowledge empowerment, capability development, and value guidance," it is essential to establish an evaluation system that is deeply aligned with these goals, scientifically effective, and continuously improved. The traditional single-evaluation model primarily based on final written tests struggles to comprehensively capture students complex changes in value formation, capability development, and cultural identity, nor can it effectively reflect the integration outcomes of ideological and political education in courses. Therefore, this study draws on the process-oriented and systematic advantages of the CIPP (Context, Input, Process, Product) evaluation model, combined with the goal attainment evaluation logic of GAT (Goal Attainment), to optimize the design of a multidimensional comprehensive evaluation system integrating "knowledge, literacy, and practice." This system aims to transcend mere knowledge memorization assessment, shifting focus to a comprehensive evaluation of students overall literacy, value internalization, and practical abilities. It emphasizes both the objective reflection of quantitative data and the in-depth characterization of qualitative evaluations, thereby effectively avoiding the limitations of single assessment methods^[6] and accurately aligning with the diversified, process-oriented^[7], and developmental theoretical core advocated^[7] by ideological and political education teaching evaluation^[8].

4.1 Practical Effectiveness Evaluation:

To scientifically assess the educational impact of integrating Guilin Business Culture into the ideological and political education of macroeconomics courses in accounting majors, this study adopted a four-dimensional evaluation method combining "questionnaire surveys + in-depth interviews + grade comparisons + corporate feedback." Drawing on the diversified assessment and ideological literacy evaluation approaches from existing literature (Zhang Min, 2023; Liu Jing, 2024), the research conducted comprehensive evaluations across three core dimensions—value shaping, cultural identity, and professional competency enhancement—using two cohorts of accounting students. The questionnaire survey, designed based on the Ideological and Political Literacy Evaluation Scale, collected 126 valid responses. Data revealed that 76.2% of students believed the course effectively reinforced professional values of integrity and compliance, while 81.7% demonstrated systematic understanding of the spiritual essence and contemporary relevance of Guilin Business Culture.

4.2. Reflections and Improvement Directions:

Based on practical evaluation results and common issues in localized teaching literature, three key shortcomings in the teaching process have been identified: First, the timeliness of Guangxi Business Case Studies is insufficient. Current cases predominantly focus on traditional Guangxi business enterprises, with inadequate exploration of digital transformation and cross-border trade scenarios, resulting in poor alignment with accounting disciplines cutting-edge demands. Second, teachers lack integrated teaching capabilities. Some instructors have insufficient research depth in Guangxi business culture, making it difficult to accurately bridge cultural, theoretical, and professional elements, while their classroom pacing skills require improvement. Third, digital resource development lags behind. To address these issues, three improvement measures are proposed: First, optimize case repository development by collaborating with Guangxi Chamber of Commerce and Guangxi business enterprises to identify the latest practical cases, categorizing them into "theoretical knowledge points + accounting operational points + cultural integration points" and establishing a dynamic update mechanism. Second, enhance faculty training through cultural seminars, university-enterprise teaching exchanges, and cross-institutional collaborative learning to improve teachers cultural literacy and integrated teaching capabilities. Third, deepen university-enterprise collaboration and resource development by leveraging smart teaching platforms to build digital.

5. Conclusion and Outlook

5.1 Research Findings

This study systematically demonstrates the necessity and feasibility of integrating Guangxi Business Culture into the ideological and political education of macroeconomics courses for accounting majors, based on the "Three-Dimensional Four-Dimensional" curriculum model and localized case-based teaching philosophy. The research indicates that the integrated model centered on "Guangxi Business Culture + Accounting Major + Macroeconomic Theory" effectively resolves the disconnect between ideological education and professional training, achieving the educational objectives of localizing Western theories, professionalizing cultural elements, and institutionalizing ideological education. This model not only helps students solidify their macroeconomic theoretical foundations and enhance practical accounting skills and policy interpretation abilities, but also strengthens their professional integrity, regional cultural identity, and patriotic sentiments. By infusing accounting education with local cultural essence, it provides significant reference value for developing distinctive ideological and political education programs in regional universities.

5.2 Future Vision

Moving forward, we will deepen research and practice in three key areas to achieve long-term educational goals. First, we will advance digital empowerment by optimizing the Gui Shang Cultural Resource Database through smart teaching platforms, integrating big data analytics tools to enable precise case resource delivery and personalized learning guidance. Second, we will explore interdisciplinary teaching by collaborating with finance and international

trade programs to design cross-disciplinary modules, expanding the integration scenarios of Gui Shang culture and cultivating students cross-domain competencies. Third, we will strengthen school-enterprise collaboration by jointly establishing practical teaching bases and educational teams, introducing real corporate projects into classrooms to create a closed-loop "teaching-practice-employment" system. This initiative will provide replicable and scalable pathways for the systematic development of local-characteristic ideological and political education courses, ultimately fostering more versatile accounting professionals with both technical expertise and cultural literacy, as well as a sense of social responsibility.

Funding Project:

The Fifth Batch of Ideological and Political Education Demonstration Course Construction Project of Nanning University for 2022, titled Macroeconomics (Project ID: 2022SZSFK27).

References

[1] Xia Lili. Analysis of the strategy of inheriting and promoting the spirit of new Guishang [J]. Consumption and Brand Communication, 2025, (16):123-126.

[2] Lu Chunmei. Adaptive Research on the International Integration of Guishang Culture and Vocational Education Model [J]. Journal of Guangxi Institute of Education, 2025,40(02):10-18. DOI:10.20208/j.cnki.1006-9410.2025.02.002.

[3] Zou Xiaoyan, Wei Yangyang. Macroeconomics Localized Case Design and Practical Exploration [J]. Journal of Hubei University of Economics (Humanities and Social Sciences Edition), 2024,21(01):144-146.

[4] He Shengbing, Zhao Yanping. The teaching design of integrating patriotism education into the basic theory of Western economics [J]. Contemporary Education Theory and Practice, 2021,13(03):1-6. DOI:10.13582/j.cnki.1674-5884.2021.03.001.

[5] Liu Yuanxin, Wang Wei. "Five Histories" Education Integrates into the Ideological and Political System of Business Management Courses: Value Purpose and Practical Effectiveness [J]. Journal of Jiangsu Second Normal University, 2025,41(05):38-46+124.

[6] Ma Meifeng. Briefly talk about the role of corporate culture in improving the marketing performance of commercial enterprises - Take Nanning Department Store as an example [J]. Times Economics and Trade, 2019, (29): 69-70. DOI:10.19463/j.cnki.sdjm.2019.29.030.

[7] Zhu Yixuan, Niu Tingting. Teaching innovation and practice of macroeconomics course "one thought, three lines and three integrations" [J]. Zhongguancun, 2025, (06):252-254.

[8] Deng Ying. Research on the Reform of Ideology and Political Teaching in Macroeconomics Courses in Applied Undergraduate Colleges and Universities [J]. Journal of Hubei University of Economics (Humanities and Social Sciences Edition), 2024,21(06):134-136.

Author Profile:

Lu Wenjun, Associate Professor from Guangxi, specializes in curriculum-based ideological and political education (CIPPE) and the development of CIPPE in economics courses, with a focus on integrating Guangxi business culture into teaching practices.

Feng Ying, a 2022 accounting major at Nanning University in Guangxi

Corresponding author: Ou Qiongdan, Guangxi, Lecturer, Research focus: Development of Guangxi Business Economy.