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How Does Reverse Design Drive the Deep Integration of Ideological and Political Education into Accounting Courses?—Practical Logic, Experience Transfer, and Pathways for Promotion

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Abstract: ***As ideological and political education in courses shifts from conceptual advocacy to systematic implementation, there is an urgent need to resolve the methodological challenge of "how to interweave" ideological and political objectives with professional knowledge. Based on reverse design theory, this paper proposes that "interweaving" differs from "integration" in its academic connotation: integration is the goal, while interweaving is the method; only through precise interweaving can deep integration be achieved. Taking the accounting major as the practical field, this study constructs a trinity-based interweaving framework comprising "value objectives—knowledge modules—assessment indicators." Through methodological experimentation with a core accounting course, it addresses four key issues—top-level disengagement, evaluation vacuity, resource misallocation, and the two-dimensional dilemma—by systematically presenting the operational mechanisms of four pathways: objective mapping, evaluation front-loading, resource restructuring, and bidirectional empowerment. Additionally, the WHERETO framework is introduced to optimize the design of learning activities. Building on this foundation, the study distills general methodological elements, demonstrates the feasibility of transferring this framework to other accounting courses, and establishes a methodological construction paradigm characterized by "originating from one course and validated across multiple courses." The study found that reverse design provides a methodological tool for course-based ideological and political education to transition from conceptual advocacy to standardized procedures; the definition of the "mutual embedding" concept establishes identifiable observation anchors for evaluating the effectiveness of ideological and political education; and the replicability of the methodology offers an operational practical paradigm for the systematic development of course-based ideological and political education in accounting-related majors.***

Keywords: Backward design, Accounting courses, Ideological and political education in courses, Deep interembedding, Replicability.

1. Introduction

1.1 From Conceptual Consensus to Methodological Breakthroughs: The Phased Transformation of Ideological and Political Education in the Curriculum

1.1.1 Policy Promotion and Implementation Outcomes

Since the Ministry of Education issued the "Guidelines for the Development of Ideological and Political Education in Higher Education Curricula" in 2020, ideological and political education in courses has been systematically advanced across universities nationwide as a key measure to fulfill the fundamental mission of fostering virtue and cultivating talent. Universities have successively formulated implementation plans for curriculum-based ideological and political education, established specialized training systems for faculty, launched demonstration course projects, and selected exemplary cases. Through continuous exploration, the concept of "integrating ideological and political education into the curriculum" has gained widespread recognition, and curriculum-based ideological and political education has completed its transition from an advocacy-based requirement to a standardized system at the institutional level.

1.1.2 The Practical Dilemma of "Having the Concept but Lacking the Method"

However, broad conceptual acceptance has not automatically translated into effective action in practice. Surveys indicate that the development of ideological and political education in university courses currently faces a widespread structural dilemma: while universities attach great importance to it at the institutional level, implementation at the departmental level is lackluster, and faculty members lack concrete tools to apply it. The core issue of this dilemma lies in the absence of a systematic methodology for translating ideological and political objectives into specific steps in instructional design. A deeper issue lies in the fact that as ideological and political education in courses shifts from a mobilization-driven approach to routine implementation, the challenge facing faculty is no longer one of attitude but of capability. While most faculty members endorse the value orientation of ideological and political education in courses, they struggle to identify feasible pathways for effectively embedding these value-based objectives into professional teaching. This reality of "ideas leading the way while methods lag behind" reflects a critical gap in the field of research on ideological and political education in courses: while conceptual explanations are relatively comprehensive, the construction of implementation pathways and operational guidelines remains relatively inadequate.

1.2 The Practical Dilemmas of Ideological and Political Education in Accounting Courses: Four Key Issues to Be Addressed

Accounting courses were selected as the research focus not because of their uniqueness, but precisely because of their typicality. As an applied discipline centered on

standardization and oriented toward professional competencies, the challenges accounting courses face in ideological and political education hold cross-disciplinary significance. Through preliminary research and teaching practice, the research team has distilled the core obstacles to ideological and political education in accounting courses into four key issues to be addressed.

1.2.1 Incomplete Top-Level Design: The Disconnection Between Ideological and Political Objectives and the Accounting Knowledge System

Accounting courses are characterized by their distinct applied and technical nature. In terms of disciplinary positioning and teaching practice, their instrumental attributes have long overshadowed their value-oriented attributes, resulting in the failure to fully explore and organically integrate the ideological and political elements and values inherent in accounting. More notably, no effective mechanisms for coordination, continuity, and synergy have yet been established among the various courses. There is a lack of logical continuity between the "honest bookkeeping" emphasized in Introductory Accounting and the "independent attestation" emphasized in Auditing. Similarly, the "decision-making ethics" involved in Management Accounting and the "social responsibility" in Financial Management have not formed a synergistic force for student development. This lack of mechanisms prevents courses from generating synergistic effects in student development, thereby weakening the overall effectiveness of ideological and political education within the discipline. The primary challenge in addressing the "two-tiered" phenomenon — where ideological and political objectives remain vague and disconnected from professional knowledge in traditional teaching—is to systematically map the correspondence between core accounting knowledge points and ideological and political elements based on reverse design theory, thereby constructing a three-in-one integration framework comprising "value objectives, knowledge modules, and assessment indicators."

1.2.2 Lack of Evaluation Tools: The Dilemma of Measuring the Effectiveness of Ideological and Political Education

Traditional evaluations of ideological and political education in courses often remain at the level of formal review—merely checking whether ideological and political elements are present—and lack effective means to measure the extent to which students have internalized these values. Abstract values such as "integrity and law-abiding conduct" and "social responsibility" are difficult to translate into observable, quantifiable indicators of learning performance. Consequently, evaluations of ideological and political education have become little more than a token component of teaching inspections, failing to accurately reflect the actual effectiveness of student development. The key to overcoming the bottleneck of formalistic ideological and political education evaluation lies in designing a dynamic assessment system based on reverse engineering—such as case studies of professional scenarios—to transform abstract values like "integrity and law-abiding behavior" and "social responsibility" into observable and quantifiable behavioral indicators.

1.2.3 Insufficient Resource Alignment: Mismatch Between Teaching Resources and Implementation Pathways

Existing ideological and political education resources for accounting courses generally exhibit two types of deviations: first, a "labeling" approach, where a segment of ideological and political discourse is awkwardly appended to the end of purely technical cases, resulting in a disconnect between professional logic and ideological content; second, a "preachy" approach, which discusses moral requirements in isolation from the accounting context, making it difficult to resonate with students. The pedagogical treatment of typical cases, such as financial fraud in listed companies, often stops at the technical level of analyzing the application of standards, failing to delve into the underlying ethical reflection. Developing a localized repository of ideological and political education resources that integrates the distinctive features of the accounting discipline—such as accounting standards and financial analysis—to form course modules combining "professional logic and ideological and political content," thereby avoiding fragmented and didactic case studies, is a crucial guarantee for enhancing the effectiveness of ideological and political education.

1.2.4 The Two-Dimensional Capability Gap: Dilution of Student Attention and Lack of Instructional Design Skills

The widespread adoption of smartphones and the rise of social media have significantly shortened students' attention spans in the classroom. Driven by dopamine-mediated mechanisms, students are more easily distracted by the constant stream of information on their phones, resulting in a negative classroom dynamic characterized by students "not looking up, not engaging their minds, and not connecting emotionally." At the same time, accounting faculty have long been entrenched in a teaching inertia that "prioritizes knowledge transmission over value guidance." They lack the necessary capabilities to identify implicit ideological and political elements and design integrated teaching activities, making it difficult to effectively address the new challenges facing classroom education. The urgent priority in resolving this dual-dimensional dilemma for both teachers and students is to enhance teachers' ability to identify implicit ideological and political elements and design integrated teaching activities in accounting courses through training in the reverse design methodology. This approach aims to break the teaching inertia of "prioritizing knowledge over values" while simultaneously reconstructing students' learning experiences through real-world task-driven approaches to strengthen their engagement.

1.3 Theoretical Rationale and Research Questions

1.3.1 Methodological Insights from Backward Design

Backward design was systematically proposed by American education scholars Grant Wiggins and Jay McTighe in their book *Designing for Understanding*. Its core principle is "begin with the end in mind; assessment first." The unique value of this design model lies in effectively avoiding two common pitfalls of traditional teaching: "activity-oriented design" and "rote instruction." Wiggins and McTaggart emphasize that backward design requires teachers to think like assessors before deciding what to teach and how to teach

it, first identifying the assessment evidence that demonstrates students have achieved the intended outcomes. They redefine "understanding" as comprising six dimensions: explanation, elaboration, application, insight, empathy, and self-awareness. They view understanding as pertaining to the transfer of knowledge—that is, if one possesses genuine competence, one can transfer learned knowledge to new or even confusing contexts. There is a deep methodological alignment between backward design and ideological and political education in the curriculum: the latter seeks not the rote memorization of ideological and political knowledge, but the genuine internalization of values, which is highly consistent with backward design's pursuit of "understanding" rather than "coverage." The "six dimensions of understanding" provide a multidimensional analytical framework for assessing the degree of internalization of ideological and political education.

1.3.2 The Core Research Questions of This Paper

The core research questions of this paper are: How does backward design drive the deep integration of ideological and political elements with accounting professional knowledge? Can the methodology distilled from a single course be transferred to other accounting courses? How can a standardized process transform the incorporation of ideological and political education into accounting courses from a practice dependent on individual instructors' voluntary efforts into a planned, evaluable, and replicable institutionalized practice?

2. Conceptual Clarification and Theoretical Framework

2.1 Definition of Core Concepts

2.1.1 Backward Design: Starting with the End in Mind, Evaluation First

Backward design is a "start with the end in mind" approach to course design, consisting of three basic stages. Stage One: Identify desired outcomes. Stage Two: Determine appropriate assessment evidence. Stage Three: Design learning experiences and instruction. Unlike the traditional "content-first" forward design logic, the innovation of backward design lies in "assessment first"—determining "what evidence demonstrates that students have achieved the learning objectives" before deciding on teaching content and methods. This logic transforms teaching objectives from vague statements into concrete, observable learning outcomes, providing clear direction for the selection of instructional activities.

2.1.2 Understanding the Six Dimensions and Their Implications for Ideological and Political Education in the Curriculum

Wiggins and McTaggart emphasize that "understanding" is distinct from "knowing." "Knowing" is the possession of information, whereas "understanding" is the construction of meaning—it is "the result of a learner's inquiry into the significance of facts." As Dewey noted, grasping the meaning of a thing involves observing its connections with other things. Understanding pertains to the transfer of knowledge. The "Six Dimensions of Understanding" provide a multidimensional framework for instructional design (see Table 1).

Table 1: "The Six Dimensions of Understanding" and Their Manifestation in Curriculum-Based Ideological and Political Education

Dimension of Understanding	Definition	Manifestation in Curriculum-Based Ideological and Political Education
Explanation	The ability to use theories or principles to explain phenomena and answer "why" and "how"	Be able to explain the rationale behind "substance over form" as a fundamental accounting principle
Elucidate	The ability to reveal the significance and value of things and tell inspiring stories	Be able to explain the profound harm that financial fraud causes to investors, employees, and society
Application	Apply knowledge and skills effectively in real-world situations	Apply professional ethics standards to make judgments in simulated audit scenarios
Insight	Ability to discern the underlying logic of situations and form critical perspectives	Ability to discern the true motives behind management's earnings management practices
Empathy	Ability to empathize with others' perspectives and feelings	Ability to understand the differing needs of various stakeholders regarding accounting information
Self-awareness	Ability to reflect on one's own cognitive limitations and value biases, demonstrating metacognitive awareness	Ability to reflect on the formation of one's professional values and underlying biases

2.1.3 Distinguishing Between the Concepts of Interembedding and Integration

(1) The Theoretical Origins of "Embedding." The concept of "embeddedness" can be traced back to economist Karl Polanyi's *The Great Transformation*. It was later developed by Mark Granovetter into a core analytical concept in socio-economics, used to describe how economic activities are embedded within networks of social relations. Introducing "embeddedness" into research on ideological and political education in the curriculum holds analytical value in that it emphasizes that ideological and political elements are not external appendages to professional knowledge, but are instead endogenous to the value structure of professional knowledge.

(2) The Connotation of "Integration": As the Ultimate Goal of Curriculum-Based Ideological and Political Education. "Integration" seeks an ideal state where two or more elements merge into a single entity, with boundaries dissolved. In the context of ideological and political education in the curriculum, "deep integration" refers to the state where

ideological and political content and professional content are seamlessly blended. When students make professional judgments in accounting, if they can naturally incorporate value dimensions such as "integrity" and "responsibility" into their considerations without perceiving them as external additions, the ideal state of integration has been achieved. Therefore, integration is the ultimate goal of ideological and political education in the curriculum.

(3) The Concept of "Interembedding": As a Methodological Pathway to Achieving Integration. "Interembedding" describes a structural relationship: two elements, while maintaining their respective independence and boundaries, establish a deep, interlocking relationship—similar to a mortise-and-tenon joint—that is identifiable and separable at a specific level. From an educational perspective, "interembedding" should be viewed as an internal mechanism that promotes the dual integration of students' cognition and values. Specifically, through instructional design, it establishes a strong logical connection between "accounting technical knowledge" and "social values and emotions," prompting students to engage in "high-level transfer"—that is, mastering the technical rules of accounting while simultaneously abstracting general professional conduct guidelines from a value-based perspective. The unique value of interembedding lies in maintaining the independent tension of the value dimension, ensuring it remains a manifest and reflectable object.

(4) The Core Distinction Between the Two. "Interembedding" and "integration" represent two distinct relational forms; their core differences are outlined in Table 2.

Table 2: Conceptual Distinction Between "Interembedding" and "Integration"

Comparison Dimensions	Fusion	Interembedding
Relational Form	Merged into a single entity, with boundaries dissolved	Independently distinct, with clear boundaries and interlocking joints
Cognitive State	Value dimensions are integrated into knowledge, making them difficult to identify separately	Value dimensions remain explicit and can serve as an independent object of reflection
Evaluability	Difficult to evaluate the degree of achievement of ideological and political education goals in isolation	The ideological and political dimension can be independently observe and evaluate
Reversibility	Irreversible; once integrated, it is difficult to separate	Reversible; can be broken down into original components
Operational Metaphor	Chemical Compounds	Physical mortise-and-tenon joints/gear meshing
Positioning of Ideological and Political Education in the Curriculum	Ultimate Goal	Implementation Methods
Relational Form	Merged into a single entity, with boundaries dissolved	Independently distinct, with clear boundaries and interlocking joints
Cognitive State	Value dimensions are integrated into knowledge, making them difficult to identify separately	Value dimensions remain explicit and can serve as an independent object of reflection
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Reversibility	Irreversible; once integrated, it is difficult to separate	Reversible; can be broken down into original components
Operational Metaphor	Chemical Compounds	Physical mortise-and-tenon joints/gear meshing
Positioning of Ideological and Political Education in the Curriculum	Ultimate Goal	Implementation Methods

(5) Logical Relationship: Achieving Deep Integration Through Precise Interlocking. The logical relationship between the two can be described as follows: integration is the goal, and interlocking is the method. The ideal state of ideological and political education in courses is the seamless blending of ideological and political elements with professional knowledge—that is, integration; however, the path to achieving this goal does not involve directly pursuing integration, as this would lead to the dissolution of the ideological and political dimension, making it difficult to evaluate. The correct path is to first establish a precise interlocking relationship—forming a structural, mortise-and-tenon-like interlocking mechanism across the three levels of objectives, evaluation, and activities—while maintaining the independent and identifiable nature of the ideological and political dimension, ensuring it remains a visible and reflectable object. Only through precise interlocking can we move toward deep integration.

2.2 The Logical Mechanism of Reverse Design Driving Interembedding

The logical mechanism by which reverse design drives the deep interembedding of ideological and political education in the curriculum is manifested across three levels: objectives, evaluation, and activities.

2.2.1 Objective Level: Integrating Knowledge and Values Through "Understanding"

The dilemma of traditional instructional design lies in clear knowledge objectives but vague value objectives. Reverse design operationalizes value objectives through the "six dimensions of understanding," transforming "integrity" from an abstract slogan into concrete manifestations such as "students being able to make choices consistent with professional ethics in situations of conflicting interests" or "being able to discern the financial motives behind fraud." The operationalization of objectives is a prerequisite for achieving interweaving.

2.2.2 Evaluation Level: Using "Evidence" to Drive the Internalization of Values

The logic of "forward-looking assessment" requires instructors to think like evaluators: What kind of evidence can demonstrate that students have truly internalized specific values? This inquiry drives a shift in assessment methods from "testing knowledge" to "measuring understanding." Rather than testing students' memorization of the text of professional ethics codes, it assesses their ability to make judgments and choices aligned with their value orientations in real or simulated professional contexts. This transformation in assessment is key to deepening mutual embedding.

2.2.3 Activity Level: Facilitating Meaning Construction Through "Experience"

The core question of the third stage of backward design is: What kind of learning experience can help students achieve the expected outcomes? This inquiry drives teaching activities to shift from "teacher-centered instruction" to "student-centered experience"—through case studies, role-playing, and scenario simulations, students experience value conflicts, make value-based choices, and bear the consequences of those choices in simulated situations. The experiential nature of learning ensures the internalization of interembedding.

2.3 Analytical Framework: The Triadic Interembeddedness Model

Based on the above logic, this paper constructs a "deep interembedding" trinity model for ideological and political education in accounting courses.

First, value objectives. The value objective dimension corresponds to the expected outcomes layer, with the core task being to transform abstract ideological and political concepts into observable, concrete objectives that are deeply integrated with accounting professional knowledge, thereby answering the question: "What kind of value understanding should students achieve?" Second, knowledge modules. The knowledge module dimension corresponds to the content carrier layer. Its core task is to identify key nodes within core accounting knowledge points where value tensions are embedded, establish a mapping relationship between professional knowledge and ideological and political elements, and answer the question: "Which knowledge naturally carries value?" Third, evaluation indicators. The evaluation indicator dimension corresponds to the evidence feedback layer. Its core task is to design proactive, contextualized assessment tools capable of measuring the degree of students' value internalization, answering the question: "How can we demonstrate that value internalization has occurred?"

These three dimensions mutually support and provide cyclical feedback to one another: value objectives guide the ideological and political restructuring of the knowledge module; the knowledge module provides the content vehicle for assessment indicators; and the feedback from assessment indicators drives the iterative optimization of value objectives. The uniqueness of this framework lies in the fact that it maintains the independent recognizability of the value dimension—that is, inter-embedding rather than fusion —while ensuring the deep integration of the value dimension with the knowledge dimension—that is, inter-embedding rather than mere juxtaposition.

3. Practical Logic: Constructing a Pathway for Deep Interembedding of Ideological and Political Education in Accounting Courses

This chapter takes a core course in the accounting major as its practical vehicle. Addressing the four key questions raised in Chapter 1, it presents solutions one by one, systematically demonstrating the practical logic of deep interweaving driven by reverse design.

3.1 Objective Interweaving: Addressing the Mapping Mechanism of "Top-Level Disengagement"

3.1.1 Design Principle: From Vague Advocacy to Concrete Outcomes

Objective integration aims to resolve the challenge of transforming abstract values such as "integrity" and "responsibility" into teachable and learnable instructional objectives that correspond to specific knowledge points. Traditional course-based ideological and political education objectives are often too vague, making it difficult for instructors to grasp the teaching content, for students to clarify their learning direction, and for evaluators to establish criteria for assessment. The "begin with the end in mind" logic of reverse design requires that instructional objectives shift from "instructor intent" to "student outcomes."

3.1.2 Operational Mechanism: Hierarchical Structure – Identification of Value Anchors – Development of a Mapping Matrix

First, the hierarchical construction of ideological and political education objectives. Based on the professional characteristics of accounting, these objectives are divided into three progressive levels: the baseline ethics level (corresponding to accounting information quality requirements, including truthfulness, compliance, and prudence); the responsibility ethics level (corresponding to the management functions of accounting, including distributive justice, fiduciary responsibility, and performance evaluation ethics); and the development ethics level (corresponding to the strategic support functions of accounting, including sustainability and awareness of social costs).This classification aligns with the developmental patterns of students' value cognition and provides a clear, tiered reference for subsequent evaluation.

Second, identifying value anchors within knowledge points. Identification criteria include: Does it involve multiple alternative methods? Does the basis for selection include value judgments? Does it require subjective estimates by accounting professionals? Does it affect the distribution of interests among different stakeholders? This identification process itself serves as training for teachers' "ideological and political awareness in the curriculum"—helping them penetrate the surface of knowledge to reach the value core of the discipline.

Third, the development of a bidirectional mapping matrix. Hierarchical objectives are matched with value anchors to form a visual mapping table.

3.1.3 Case Presentation: Ideological and Political Education Objectives—Knowledge Point Mapping Matrix

Taking a core accounting course as an example, Table 3 shows the ideological and political education objective mapping matrix for selected units.

Table 3: Ideological and Political Education Objectives–Knowledge Points Bidirectional Mapping Matrix (Excerpt)

Teaching Unit	Core Knowledge Points	Identification of Value Anchors	Alignment with Ideological and Political Education Objectives	Objective Levels
Overview of Cost Accounting	Principles of Cost Accounting	The Tension Between Truthfulness and the Motivation to Falsify Costs	Fostering an Awareness of Truthfulness in Cost Accounting	Ethical Bottom Line
Aggregation of Element Costs	Selection of Overhead Allocation Bases	The Impact of Allocation Bases on the Interests of Responsibility Centers	Understanding the Impact of Allocation on Fairness	Ethical Principles
Auxiliary Production Costs	Comparison of the Interdepartmental Allocation Method and the Direct Allocation Method	The trade-off between accuracy and efficiency	Cultivating a Fair and Impartial Professional Stance	Minimum Ethical Standards
Allocation Between Completed and Work-in-Progress	Estimating Completion Levels Using the Equivalent Output Method	The Margin for Subjectivity in Estimation	Developing Rigorous and Prudent Professional Habits	Ethics of Responsibility

Table 4: GRASPS Performance-Based Task Design Table

Element	Content
Task Name	Memorandum on Decision-Making for the Allocation of Auxiliary Production Costs
Corresponding Ideological and Political Education Objectives	Understand the impact of allocation method selection on the interests of responsibility centers, and cultivate a fair and impartial professional stance
G-Objectives	Based on case data, compare the impact of two allocation methods on each workshop and department, and draft decision recommendations
R-Role	Cost Accounting Manager at a Manufacturing Company
A-Audience	CFO, heads of each production workshop
S-Scenario	The company plans to switch from the direct allocation method to the mixed allocation method. The head of the machinery repair workshop believes the new method will artificially inflate their costs and affect performance bonuses; the CFO is concerned about how the accuracy of cost allocation will impact product pricing
P-Deliverables	An 800-word decision memo containing a comparison of calculation results, an analysis of the impact on benefits, and a decision recommendation
S-Criteria	Scored across four dimensions: calculation accuracy, impact analysis, multi-perspective evaluation, and value judgment

3.2 Evaluation Interembedding: Addressing "Evaluation in Limbo" in Performance-Based Task Design

3.2.1 Design Principle: Forward-Looking Assessment to Drive the Internalization of Values

The core task of assessment embedding is to transform abstract ideological and political education goals into observable evidence of learning performance. The logic of "assessment-driven design" requires determining, prior to designing instructional activities, "what kind of evidence can demonstrate that students have achieved the ideological and political education goals."

3.2.2 Operational Mechanism: Evidence Type Planning – GRASPS Task Design – Development of Behavior-Anchored Rubrics

First, planning the types of assessment evidence. Based on the classification of assessment evidence in backward design, three types of evidence are combined: performance-based tasks, such as case analysis reports, role-playing, and simulated decision-making; other forms of evidence, such as quizzes, short-answer questions, and observational analysis; and student self-assessment and feedback, such as self-assessment scales.

Second, GRASPS performance task design. Targeting core ideological and political education objectives, design performance-based assessment tasks set in authentic professional contexts, incorporating six elements: objectives, roles, audience, context, outcomes, and criteria.

Third, the development of behavior-anchored rubrics. Abstract values are translated into specific, assessable behavioral descriptions, shifting ideological and political education assessment from "judging by intuition" to "speaking with evidence."

3.2.3 Case Presentation: Cost Allocation Decision-Making Task and Evaluation Rubric

Taking the "Allocation of Auxiliary Production Costs" unit as an example, the GRASPS task design is shown in Table 4.

The evaluation rubric is structured across four dimensions — calculational accuracy, impact analysis, multi-perspective analysis, and value judgment—with four rating levels ranging from "Excellent" to "Needs Development," thereby transforming the abstract concept of "fairness and impartiality" into observable behavioral performance.

3.3 Resource Interweaving: Developing Localized Teaching Resources to Address "Resource Mismatch"

3.3.1 Design Principle: From External Attachment to Internal Generation

The core of resource interweaving lies in developing teaching resources that "embody professional logic as their foundation and the essence of ideological and political education as their soul." High-quality course-based ideological and political education resources are not a forced juxtaposition of professional knowledge and ideological discourse, but rather value-based issues that naturally emerge from the internal contradictions of professional knowledge.

3.3.2 Operational Principles: Endogeneity, Contextualization, and Localization

The principle of endogeneity refers to ideological and political issues naturally emerging from the inherent contradictions within accounting knowledge. For example, the choice between "tight" and "loose" standards in standard cost setting appears to be a technical judgment on the surface, but in essence involves management ethics regarding whether to "whip the fast horse" or "let things take their course" in the execution department. The principle of contextualization refers to placing value issues within real-world corporate decision-making contexts. Abstract discussions of values struggle to resonate; only when placed within specific contexts can the weight and complexity of value choices be truly perceived. The principle of localization refers to prioritizing the development of cases that reflect China's institutional context and policy concerns, such as incorporating the "dual carbon goals" into materials for environmental cost accounting.

3.3.3 Case Presentation: An Ethical Reflection on Standard Cost Setting

A teaching case was developed using auxiliary production cost units as an example. A manufacturing enterprise operates two auxiliary production workshops: power supply and machinery maintenance. The finance department proposed changing the cost allocation method from direct allocation to cross-allocation. The head of the machinery maintenance workshop strongly opposed this, arguing that the new method would shift costs from the power supply workshop to the machinery maintenance workshop, leading to inflated costs and a negative impact on performance evaluations. The head of the power supply workshop expressed support, believing that cross-allocation better reflects actual resource consumption; The CFO, meanwhile, focuses on how the accuracy of allocation impacts product cost accounting and pricing decisions. The core value issue of this case lies in the selection of auxiliary production cost allocation methods: while superficially a technical choice of accounting methods, it essentially involves the redistribution of interests among different responsibility centers. Teaching questions can be developed around four dimensions—technical calculations, managerial implications, ethical trade-offs, and reflections on professional values—to guide students in mastering allocation methods while contemplating the fairness issues and professional responsibilities underlying the selection of accounting methods.

3.4 Two-Way Empowerment: Resolving the "Two-Dimensional Dilemma" by Introducing the WHERETO Framework

3.4.1 Student Perspective: Using Real-World Tasks to Counteract Attention Fragmentation

To address the issue of dopamine-driven attention fragmentation, instructional design shifts from "teacher-led lectures" to "task-driven, context-immersive" approaches. This paper introduces the WHERETO framework proposed by Wiggins and McTaggart to systematically optimize the quality of learning activity design. WHERETO is an acronym for seven design elements: W (Where & Why) ensures students understand the direction and value of learning; H (Hook & Hold) captures students' attention and sustains their interest; E (Explore & Experience, Equip & Enable) provides opportunities for exploration and experience while equipping students with necessary knowledge and skills; R (Reflect, Rethink, Revise) prompts students to reflect, rethink, and revise; E (Evaluate) provides opportunities for self-assessment and progress feedback; T (Tailor) customizes learning based on student differences; O (Organize) optimizes the organization and sequencing of learning activities. See Table 5 for details.

Table 5: Example of the WHERETO Framework Applied to Ideological and Political Education in Accounting Courses

Element	Definition	Application Strategies in Course-based Ideological and Political Education
W	Learning Objectives and Values	Clearly inform students at the beginning of the unit about the ideological and political issues to be addressed and their professional significance
H	Attracting and Retaining	Use real-life ethical dilemmas to spark cognitive conflict and a desire to explore
E-1	Exploration and Experience	Students discuss in groups based on raw data and discover how different approaches impact different departments
E-2	Equipping and Empowering	After the hands-on experience, the instructor systematically explains the principles and applicable conditions of the methods, supplementing students with necessary knowledge
R	Reflection and Revision	Students revise their decision memos based on peer feedback and instructor comments, and include a note explaining the changes
E-3	Self-Assessment	Provide an evaluation rubric for students to self-assess; complete a career values reflection journal at the end of the unit
T	Personalization	Offer differentiated case study complexity for students with varying levels of prior knowledge; Allow students to choose different roles to complete tasks
O	Organization and Sequence	Organize instruction according to the logic of "Situation Introduction – Method Learning – Case Discussion – Decision-Making – Reflection and Synthesis"

3.4.2 Faculty Perspective: Enhancing Interwoven Design Capabilities Through Backward Design Workshops

To break the teaching inertia of "prioritizing knowledge over values," systematic empowerment is needed at both the awareness and competency levels. Through specialized seminars on ideological and political education in the curriculum, we awaken value awareness and help faculty recognize the inherent value embedded in the accounting discipline: accounting standards are, in themselves, the codified outcomes of stakeholder negotiations, and the selection of accounting policies is, in itself, the result of value trade-offs. Through reverse-design workshops, we train faculty in three-stage design capabilities and the application of the WHERETO framework; we establish a collaborative lesson-planning mechanism between professional faculty and ideological and political education instructors, leveraging their respective strengths to form a synergistic force for student development.

4. Experience Transfer: Validating the Reproducibility of the Methodology

Whether the inter-embedded methodology distilled from a single course can be transferred to other accounting courses is key to verifying the external validity and replicability of the research conclusions. This chapter systematically argues the logical premises, operational demonstrations, and dissemination strategies for experience transfer.

4.1 Logical Prerequisites for Transfer: Extraction of a General Methodology

4.1.1 Extraction of General Principles from Practical Experience

Reviewing the practices in Chapter 3, we can distill universal methodological elements that are not constrained by specific course content: the three-step goal mapping process, the GRASPS framework for evaluation tool design and the rubric development process, the three principles of resource development, and the WHERETO framework for learning activity design. These methodological elements constitute transferable "operational genes."

4.1.2 The Value Issue Spectrum and Isomorphism Analysis of Accounting Courses

Accounting courses can be classified into three categories based on the characteristics of their value issues (see Table 6).

Table 6: Value Issue Spectrum of Accounting Courses

Course Type	Representative Courses	Core Value Tension	Level of Ideological and Political Education Objectives
Accounting	Principles of Accounting, Intermediate Financial Accounting	The Tension Between Authenticity and Manipulation	Focus on Ethical Standards
Management	Cost Accounting, Management Accounting	The Tension Between Efficiency and Equity	Minimum Standards of Ethics + Duty-Based Ethics
Strategy	Strategic Management, Financial Management	The Tension Between Shareholder Interests and Social Responsibility	Ethics of Responsibility + Ethics of Development

4.1.3 Feasibility Analysis of Transfer

These three types of courses form a progressive chain of ideological and political education objectives. The core framework of the inter-embedded methodology—Objective Mapping, Pre-evaluation, Resource Reconstruction, and WHERETO Activity Design—remains consistent across different course types, requiring only adjustments to the anchoring strategies for objective hierarchies and value issues. This indicates that experiences derived from management courses can be transferred to strategic and accounting courses; that is, the underlying tension between "technical rationality and value rationality" occupies different positions within the same progressive spectrum of objectives.

4.2 Operational Demonstration of Experience Transfer

4.2.1 Transfer of the Objective Mapping Method

Taking strategic accounting courses as an example, we employ the three-step objective mapping process to construct an ideological and political education mapping matrix. We establish mappings between the "diversified strategy" knowledge point and ideological and political objectives such as "awareness of fiduciary responsibility" and "balancing the interests of multiple stakeholders"; between the "risk management" knowledge point and "safeguarding the public interest"; and between the "strategic evaluation" knowledge point and "accountability and transparency." The understanding dimension emphasizes higher-level aspects such as "insight," "empathy," and "self-awareness."

4.2.2 Transfer of Evaluation Tool Design Methods

Use the GRASPS framework to design performance-based tasks. Set up a real-world scenario where "a traditional manufacturing company plans to enter the elderly care industry," requiring students to conduct a comprehensive evaluation across three dimensions: financial feasibility, strategic synergy, and social responsibility. Evaluate based on criteria such as the breadth of stakeholder coverage, the quality of multi-perspective balancing, and the rigor of decision-making justification.

4.2.3 Application of the WHERETO Framework

The WHERETO framework was adapted for learning activity design in strategic courses: W clearly communicates to students the ethical dimensions of strategic decision-making and their professional value; H engages students with real-world case studies involving business divestitures and employee relocation dilemmas; E first allows students to independently analyze the interests of various stakeholders before systematically introducing strategic analysis tools; R requires students to revise their decision reports following peer reviews; E provides self-assessment rubrics and reflection journal templates; T: Offering differentiated task options for students with different learning styles; O: Organizing the teaching process according to the sequence of "contextual introduction—tool learning—case discussion —report production—reflection and internalization."

4.2.4 Transfer of Case Resource Development Methods

Develop a teaching case study using the concept of "business divestiture" as an example. A listed company plans to divest its traditional manufacturing division, which has been consistently unprofitable. Potential buyers have demanded significant layoffs following the acquisition to improve profitability. The company's management faces a dilemma: accepting these terms could result in harm to employee rights and negative public sentiment; rejecting them could jeopardize the deal and harm shareholder interests. The core value issue shifts from "distributive justice" in management courses to "multiple trade-offs" in strategic courses. The design of teaching questions follows a four-tier structure of "technical, managerial, ethical, and self-awareness."

4.3 Implementation Path: Differentiated Adaptation for Various Types of Accounting Courses

4.3.1 Evaluation of Transfer Effectiveness

The target mapping method can be successfully applied in management, strategy, and accounting courses, producing a complete mapping matrix; the GRASPS framework, WHERETO framework, and case development templates can be directly applied, requiring only the substitution of specific contexts and value issues. The core operational procedures are fully replicable.

4.3.2 Methodological Explanation of Replicability

The root of the methodology's replicability lies in the fact that all courses within the accounting discipline share a deep structural tension between "technical rationality and value rationality." The inter-embedded methodology is specifically designed to address this deep structure, thereby transcending differences in specific course content. As Wiggins and McTaggart noted, this methodology itself constitutes a "transferable understanding."

4.3.3 Differentiated Implementation Strategies

Key adaptation points for different types of courses are as follows: Accounting courses should strengthen the dimension of "ethical identification in the application of rules"; the "H" component of WHERETO can incorporate borderline cases of financial fraud; Management courses should emphasize the "analysis of interest impacts" dimension, with the E phase focusing on helping students identify the differentiated effects of allocation methods on various stakeholders; Strategy courses should emphasize the "integrated argumentation from multiple perspectives" dimension, with the T phase offering different stakeholder roles for students to choose from. Different courses require adaptation only at the levels of learning objectives, value-based issue anchors, and the emphasis of WHERETO elements; the core operational procedures can be directly reused.

5. Conclusions and Outlook

5.1 Key Findings

Using reverse design as a methodological framework and a core accounting course as a practical vehicle, this paper systematically constructs an operational pathway for the deep interweaving of ideological and political education into accounting courses. Through an analysis of its transferability to other accounting courses, the paper validates the replicability of this methodology. The main conclusions are as follows:

First, at the conceptual level, "interembedding" differs from "integration"; the two represent a relationship between method and goal. Integration seeks the dissolution of boundaries and seamless blending, serving as the ultimate goal; interembedding emphasizes clear boundaries and interlocking connections, functioning as an implementation method. The unique educational value of interweaving lies in maintaining the independent tension of the value dimension, ensuring it remains a visible and reflectable object, thereby providing identifiable reference points for evaluating the effectiveness of ideological and political education. Only through precise interweaving can one move toward deep integration.

Second, at the methodological level, backward design provides a three-stage operational framework of "objectives-assessment-activities" for mutual embedding. "Understanding the Six Dimensions" transforms abstract values into concrete descriptions of learning outcomes, making ideological and political education objectives "teachable" rather than "unteachable" and "measurable" rather than "unmeasurable." The introduction of the WHERETO framework further enhances the systematic nature and effectiveness of learning activity design, providing a structured tool to resolve the "two-dimensional dilemma."

Third, at the practical level, the exploration centered on a single course has validated the operational feasibility of four pathways: goal mapping, upfront assessment, resource restructuring, and mutual empowerment. The goal mapping matrix establishes a structured connection between ideological and political education goals and knowledge points; GRASPS tasks provide observable evidence of value internalization; endogenous case studies allow value-related issues to emerge naturally from within the knowledge itself; and the WHERETO framework provides a systematic guide for the design of learning activities.

Fourth, at the transfer level, the successful application of this methodology to other accounting courses demonstrates that the core framework of the Interembedded Methodology is universally applicable across the entire curriculum of the accounting major. Accounting, management, and strategic courses share the underlying tension between "technical rationality and value rationality," requiring only adaptation at the objective level and value anchors. This study has established a methodological construction paradigm of "originating from one course and validated across multiple courses," demonstrating practical value in terms of replicability and scalability.

5.2 Research Limitations and Future Prospects

The methodological framework presented in this paper is primarily based on theoretical deduction and design-based research, and thus has the following limitations: First, the validation of its transferability has relied mainly on design demonstrations; comprehensive teaching implementation and effectiveness evaluations across multiple courses have not yet been conducted, resulting in a lack of empirical data supporting its application across courses and institutions. Second, the mechanism by which the teacher factor influences the transfer process requires further investigation; the cognitive shifts and trajectories of competency development among instructors as they master the inter-embedded methodology remain unclear. Third, the boundaries for cross-disciplinary extension to other applied majors remain to be explored; further validation is needed to determine whether the methodology is applicable to other majors that similarly face the dilemma of "technical rationality obscuring value rationality." Future research could be deepened in the

following directions: First, conduct parallel action research across multiple courses, implementing this approach in different types of institutions and accounting courses to collect comparative data across institutions and courses, thereby testing the methodology's universality and boundary conditions; Second, track the cognitive shifts and professional development trajectories of instructors as they master the inter-embedded methodology, revealing the mechanisms underlying their transformation from "technical experts" to "value-oriented guides"; third, validate the external validity of the inter-embedded methodology in other disciplines to further expand its boundaries of replicability and generalizability.

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