

Research on the Design of Ideological and Political Objective Matrix for Accounting English Course Based on OBE -- with Reference to the Competency Framework of Certified Public Accountants

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Abstract: In recent years, the field of higher education in China has put forward clear requirements for the construction of ideological and political education in courses. Accounting English, as an important course for cultivating international accounting talents, urgently needs to integrate professional ethics and national consciousness into professional teaching^[1]. In response to the lack of a professional reference system for ideological and political education in accounting English courses, this paper, guided by the OBE educational concept, constructs a three-dimensional objective matrix model based on the international Certified Public Accountant (CPA) competency framework. By deconstructing the IFAC professional competence standards, a mapping mechanism of “professional competence-language carrier-ideological and political content” is proposed.

Keywords: OBE education; Accounting English; Course-based ideological and political education; Certified public accountant; Competency matrix

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1. Introduction

With the advancement of the “Belt and Road Initiative”, the proportion of international business in China’s certified public accountants industry has gradually increased, but the lack of professional ethics exposed in cross-border financial fraud cases urgently needs to be addressed^[2]. At present, there are two major predicaments in traditional accounting English teaching: one is the separation of professional and ideological and political education: language courses focus on the translation of terms and ignore the ethical requirements in CPA professional standards; The evaluation criteria are ambiguous: the effectiveness of ideological and political

education lacks measurable indicators such as “sufficiency of audit evidence”^[3]. This paper aims to construct a matrix of ideological and political goals in accounting English based on the CPA competence framework. To achieve two major goals: visualization (such as refining “integrity education” into measurable outcomes like “accurately translating the IAS 24 related party disclosure clause and explaining its anti-corruption connotation”) and dynamic adaptability (matrix parameters can be updated in line with the revision of the Code of Ethics for Certified Public Accountants of China).

2. Construction of the theoretical framework

2.1. Core Concept coupling

2.1.1. Localization adaptation of the OBE concept

The OBE (Outcome-based Education) educational concept was systematically proposed by Spady in 1994, and its core is “organizing the teaching process with the ability Outcome that students ultimately obtain as the orientation”^[4]. Introducing the OBE concept into the ideological and political construction of accounting English courses requires a “triple localization adaptation” from theory to practice:

The first adaptation is the reconstruction of theoretical logic: traditional accounting English courses mostly adopt the linear teaching model of “textbook chapters → language knowledge points → exercise training”, while the “Backward Design” based on OBE follows the reverse path of “practice requirements → ability indicators → course objectives → teaching content”. The second adaptation is to align with professional standards: China’s Certified Public Accountant Competency Guidelines (2022) explicitly require “adherence to professional ethics in a bilingual environment”, and how to quantitatively assess compliance with professional ethics is intrinsically consistent with the “measurable outcomes” emphasized by OBE^[5, 6]. The third localization strategy is teaching implementation innovation: building a dynamic adjustment mechanism based on the OBE’s “continuous improvement” principle, for example, starting from enterprise research (discovering new fraud methods), to updating the competency matrix (such as adding “ESG report verification “requirements), and then to adjusting teaching cases (supplementing English disclosures related to the dual carbon goals). For example, after the typical case “Luckin Coffee Financial fraud”, SEC penalty document analysis can be promptly incorporated into the teaching content to cultivate students’ awareness of “honest practice” and language proficiency of “international regulatory rules”.

2.1.2. Deconstruction of the CPA competence framework

The Competency Framework for Professional Accountants, released by the International Federation of Accountants (IFAC) in 2021, provides a systematic standard for the competency development of certified public accountants worldwide^[7]. In light of the characteristics of the accounting English curriculum, this study extracted three core competencies (technical competence, professional ethics, and international vision) as professional benchmarks for the construction of the target matrix.

First of all, technical competence is the foundation of a certified public accountant’s practice. In the accounting English course, it is mainly manifested as an accurate understanding of International Financial Reporting Standards (IFRS) and the ability to apply English. For example, students need to master the English expressions of professional terms such as “fair value measurement” and be able to interpret the disclosure requirements of IAS 36 asset impairment standard. This ability corresponds directly to the professional dimension of the course, requiring students not only to understand accounting principles but also to be able to

conduct technical discussions in English, such as analyzing impairment of goodwill in cross-border mergers and acquisitions.

Professional ethics are presenting new complexities in the context of globalization. IFAC emphasizes that certified public accountants must adhere to professional ethics in a multicultural environment. Accounting English courses should focus on core issues such as conflict of interest and confidentiality, and develop students’ ability to conduct ethical analysis in English through real cases, such as the incident of Ernst & Young auditors leaking client information. An international perspective is a new requirement for CPAs due to the surge in cross-border business.

The course should cover practical content, such as the collaborative framework of International Auditing Standards (ISA) and the writing of anti-money laundering (AML) reports in English ^[4]. These three capabilities form the “iron triangle” of ideological and political education in accounting English courses: technical competence provides the professional foundation, professional ethics establishes the value bottom line, and international vision expands the development pattern. By deconstructing the IFAC standards, the original macroscopic ability requirements are transformed into specific language tasks that can be taught and evaluated, achieving a precise transformation from professional standards to curriculum objectives.

2.2. Mapping model of ideological and political elements

This study established a three-order correspondence of “ability-language-ideological and political”, as shown in Table 1.

Table 1. Mapping of certified public accountant competency to ideological and political elements

CPA competence items	Language expression	Ideological and political mapping points
Financial analysis skills	Notes to financial statements	Digital economy responsibility
Audit independence	Writing of audit engagement letters	Awareness of integrity and self-discipline

3. Goal matrix design

3.1. Matrix construction methods

The core innovation of this study lies in the construction of the target matrix using the dual-axis positioning method of “Bloom’s taxonomy × CPA capability dimension” (**Figure 2**). This methodological design takes into full account the particularity of accounting English courses, organically combining the cultivation of professional abilities in the cognitive domain with the shaping of ideological and political literacy in the emotional domain to form a multi-dimensional and stereoscopic teaching objective system ^[8].

Figure 2. Bloom’s taxonomy × CPA competency dimension

Cognitive dimension (Memory/comprehension/application)	→	Professional competence axis
Emotional dimensions (acceptance/response/evaluation)	→	Ideological and political literacy axis

For the horizontal axis design, this study sets up a professional competence development path from shallow to deep based on the cognitive dimension of Bloom’s classification of educational goals. On the vertical axis, this study innovatively employed the emotional dimension of Bloom’s taxonomy to construct a ladder for cultivating

ideological and political literacy^[9].

3.2. Weight distribution scheme

Determine the three-dimensional weights by Delphi method:

Points score = 0.4 x (professional) + 0.3 x points (language) + 0.3 x (education) score score = 0.4 * (score) + 0.3 * (language score) + 0.3 x points (education)

4. Teaching implementation path

4.1. Curriculum content reconstruction

4.1.1. Textbook development principles

In the construction of ideological and political education in accounting English courses, textbooks, as the main carrier of knowledge transmission, need to follow the core principle of “the unity of professionalism and ideology” in their development^[10]. This study proposes the “explicit annotation” development strategy, which can achieve the organic integration of professional knowledge and value guidance by adding the “Ideological and Political Focus” sidebar in international authoritative textbooks such as the ACCA Audit Textbook. This innovative approach to textbook development has three notable features: First, the content of the annotations adheres to the development concept of “originating from the profession and exceeding the profession”. Secondly, the annotation form is structured with three elements: “professional links”, “case extensions”, and “value guidance”^[11, 12]. Third, the annotation standards establish a strict review mechanism.

4.1.2. Construction of the teaching case library

Based on the OBE educational philosophy and the requirements of ideological and political education in the curriculum, this study can design a “trinity” template for accounting English teaching cases, organically integrating professional knowledge points, language ability training, and ideological and political elements into a unified teaching context.

4.2. Innovation in teaching methods

4.2.1. Scenario simulation teaching method

This study innovatively designed a role-playing scenario simulation teaching program for “International Accounting Dispute Mediation” to achieve the three-dimensional goals of professional knowledge imparting, language ability cultivation, and ideological and political value guidance through immersive teaching experience. In terms of professional competence development, the scenario simulation focuses on training students’ ability to use IFRS and GAAP differential analysis to solve practical problems. This process not only strengthens students’ mastery of the technical details of international accounting standards but also cultivates their professional judgment ability in the international business environment, directly corresponding to the “application of International Accounting Standards” ability requirement in the Certified Public Accountant examination syllabus. At the level of ideological and political value guidance, scenario simulation can particularly emphasize the construction of China’s accounting discourse power. By presupposing the active position of Chinese enterprises in international accounting disputes, guide students to think about how to reflect Chinese characteristics in the coordination of international accounting standards, how to express China’s accounting position in international language, etc.

4.2.2. Empowering with digital tools

A bilingual mini-program called “CPA Ethical Decision Tree” can be developed to transform ethical dilemmas in the practice of certified public accountants into an interactive learning experience. In terms of scenario construction, the mini-program can adopt a progressive complexity design. Primary scenarios focus on a single ethical issue (such as whether to accept suspicious credentials provided by the client), intermediate scenarios involve multiple considerations (such as facing audit fee pressure and time limit requirements simultaneously), and advanced scenarios simulate cultural conflicts in cross-border audits (such as regulatory differences in revenue recognition in different countries). In terms of the decision-making feedback mechanism, the tool can be designed with a three-dimensional scoring system: the professional dimension assesses whether the options comply with the auditing standards (such as whether necessary alternative procedures have been executed); The language dimension examines the accuracy of relevant professional expressions (such as whether terms like “material misstatement” can be used correctly); The ideological and political dimension measures the value orientation of professional judgment (such as whether it reflects the principle of public interest first).

5. Quality assurance system

5.1. Design of evaluation mechanism

This study is based on a three-dimensional evaluation system of Portfolio Assessment, which systematically collects evidence of students’ growth in three dimensions: professional competence, language proficiency, and ideological and political literacy, to achieve a comprehensive and process-oriented evaluation of students’ learning outcomes^[13].

In the dimension of professional competence assessment, the portfolio mainly collected three types of evidence materials: ACCA sample question answering records (demonstrating the degree of understanding of international accounting standards), simulated audit working papers (reflecting practical operation ability), CPA exam real question analysis reports (reflecting knowledge transfer ability). The language competence assessment dimension emphasizes language output in real contexts. Core evidence includes: translation of key paragraphs of annual reports of listed companies (Chinese-English translation), draft and revision process of audit opinions, video of simulated speeches at international accounting conferences, etc^[14]. The ideological and political literacy assessment is the innovation focus of the system, mainly based on the following evidence for comprehensive evaluation: business ethics case analysis report (with references to Chinese and foreign professional ethics standards), accounting professional ethics skit performance video, reflection logs from participating in industry integrity building activities, etc. The evaluation adopts a “dual coding” strategy: it assesses both formal elements (such as the logical rigor of the analysis report) and substantive content (such as the independence of value judgments).

5.2. Continuous improvement mechanism

To ensure the timeliness and scientific nature of the ideological and political objective matrix of the accounting English curriculum, this study may establish a systematic annual review system for matrix parameters to form a closed-loop improvement mechanism of “monitoring-evaluation-feedback-optimization”^[15]. The mechanism is based on the International Standards for the Education of Professional Accountants issued by the International Federation of Accountants (IFAC), and the dynamic adjustment of the course objectives is achieved through annual review.

6. Conclusion

This study innovatively achieved the organic integration of the international Certified Public Accountant competency standards and the construction of ideological and political education in the accounting English curriculum by constructing an ideological and political education objective matrix based on the OBE concept. The main contributions of the study are as follows: First, a three-dimensional mapping model of “professional competence - language carrier - ideological and political content” was established, transforming abstract ideological and political requirements into observable and evaluable concrete learning outcomes; Second, a series of teaching tools, including the scenario simulation teaching method and the “trinity” case library, were developed, providing replicable implementation paths for ideological and political education in finance and economics courses; Third, a dynamic and updated quality assurance mechanism has been established to ensure that the course content is in line with industry development. These innovations not only address the lack of a professional reference system for ideological and political education in accounting English courses, but also explore an effective way to localize international professional standards.

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