

# Research on the Integration of Chinese Excellent Traditional Cultural Resource Management into the 《Internal Control》 Curriculum

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## Abstract

*Integrating "traditional Chinese culture" into the field of internal control is not only a fundamental requirement for implementing the new era education policy, but also a key to solving the problems of rigid educational concepts and weak adaptability of talent cultivation quality in the field of internal control. This research will deconstruct the Chinese excellent traditional culture from the perspective of internal control professional teachers' teaching, so that it can form Cultural resource management that are integrated into the construction of internal control courses, seek the convergence of "Chinese traditional culture" culture and modern internal control courses, and focus on studying the introduction path and methods of Chinese excellent traditional culture in internal control courses, Finally, a modern internal control curriculum framework with value leading role was constructed.*

## Keywords

*Internal control; Traditional culture; Internal environmen; Course Construction.*

## 1. Introduction

In order to comprehensively promote the ideological and political construction of university courses, the General Office of the General Office of the Chinese Communist Party and the General Office of the State Council issued the Several Opinions on Deepening the Reform and Innovation of Ideological and Political Theory Courses in Schools in the New Era in 2019, and formulated a special work plan for comprehensively implementing the fundamental task of building morality and cultivating people and strengthening the ideological and political construction of university courses[1].

The Outline has designed the ideological and political construction of college courses as a whole, which should be comprehensively promoted in all colleges and universities, all disciplines and majors, and take the education of excellent Chinese traditional culture as an important measure to systematically carry out the education of Socialism with Chinese characteristics and the Chinese Dream[2].

As an important part of the 'ideological and political courses in universities,' Excellent Traditional Chinese Culture 'also includes two parts: the main line and the auxiliary line. The main line is the content of excellent traditional Chinese culture in ideological and political courses, while the auxiliary line is the introduction of excellent traditional Chinese cultural

factors in professional courses[3].

As a fundamental course for business management and applied economics related majors, "Internal Control" is also a general course for many other humanities and social sciences majors. It is also a popular course for practical workers, with wide applicability, strong foundation, and high practicality. However, the current cultural construction of internal control courses is not optimistic and faces many bottleneck problems that urgently need to be solved. Soul loss "is a major problem in the construction of internal control courses, which directly affects the formation of professional ethics for internal control practitioners[4]. Ignoring the guidance of ideas and the integration of culture leads to a narrow perspective and strong utilitarianism in cultivating internal control talents. How to deeply explore the connotation of traditional Chinese culture contained in the courses of internal control, and how to enhance the academic and inspiring power of excellent traditional Chinese culture in the ideological and political education of internal control courses are currently urgent issues that need to be solved.

## **2. Traditional Culture in the Course of Internal Control**

This research takes the method and path of integrating Chinese excellent traditional Cultural resource management into the internal control curriculum as the research object, mainly including the following three parts:

### **2.1. Deconstructing traditional Chinese culture**

Extract the content and knowledge system in Chinese traditional culture that are close to the value orientation of internal control, and form the internal control Cultural resource management module that can play a greater practical value.

The connotation of the term 'culture' is very rich. Scholars have different perspectives on the hierarchy of 'culture' based on their own research purposes. Mr. Qian Mu believes that geography has led to the relatively isolated and special development of Chinese culture. According to the logic of important cultural breakthroughs, the development of Chinese culture can be divided into four stages: "from ancient times to the pre Qin Dynasty, from the Qin and Han Dynasties to the Northern and Southern dynasties, from the Sui and Tang Dynasties to the end of the Yuan Dynasty, and from Manchuria to modern times" [5]. Yu Shiyong, a famous historian, used twelve papers in the General Interpretation of Chinese Cultural history to explore one aspect of Chinese culture, including ideology, folk culture, politics, literature, commerce, medicine, science, religion, imperial examinations, art and chivalry[6]. From the perspective of Western etymology, the German word corresponding to culture is Kultur, while the English word is Culture, both of which originate from the Latin word Cultus. The Latin word 'Cultus' has five meanings: farming, dwelling, practicing, paying attention or attention, and worshipping the gods[7].

The content of Chinese traditional culture is all inclusive, rich in content, diverse in form, and coexistence of essence and dross. Therefore, most of the research on introducing Chinese traditional culture into the internal control course is still at the theoretical level, and it is difficult to form a teaching system. The first stage of this study focuses on the deconstruction of Chinese traditional culture according to its cultural logic of internal control, forming a

module of Cultural resource management, and preparing for its integration into the construction of internal control courses.

The deconstruction of China's excellent traditional culture is not to take Chinese traditional Cultural resource management out of context or apply them in a partial way, nor is it a general cultural revivalism[8]. It is to visualize China's excellent traditional Cultural resource management on the basis of fully grasping the connotation of Chinese traditional culture, so as to improve its compatibility with the internal control curriculum, so as to realize the guiding role of colleges and universities in building material and spiritual civilization. In order to avoid the selective bias in the deconstruction process of Chinese excellent traditional culture, we must rely on the guidance of Marxism and Socialism with Chinese characteristics. ... guided by the scientific worldview and methodology of Marxism... with the Chinese culture, which has accumulated thousands of years of history and is constantly striving for self-improvement, constantly changing, carrying virtue, and embracing greatness, as the main body of operation, life, creation, and acceptance... thus achieving the established reform policy [9].

## **2.2. Reconstruction of Internal Control Curriculum**

According to the internal control Cultural resource management module in the first stage, reorganize the content of the internal control course, organically combine knowledge teaching and value guidance in a logical order, and form a more compact and coherent teaching content system.

To integrate traditional Chinese culture into the internal control teaching system, it is necessary to combine the teaching objectives and content of professional courses, and reasonably design the content and methods of introduction. It is neither possible to integrate all cultural application module resources into professional curriculum teaching comprehensively, nor can it simply appear as isolated internal control application module resources. We should combine the teaching content and characteristics of the internal control major, integrate cultural education into professional teaching, and achieve the organic integration and mutual promotion of the two.

At this stage, analyze the arrangement of teaching knowledge points of each class, determine the import density of the internal control Cultural resource management module and the design of the upper and lower acceptance, and reorganize the teaching content of internal control. By combining traditional Chinese culture, course knowledge points, and cutting-edge development of the subject, we aim to enhance the fun of teaching and achieve better teaching outcomes.

## **2.3. Improve the internal control course system**

Ensure the flexibility of the reconstructed internal control teaching content in different teaching methods, teaching methods, and platform approaches. And carry out cross departmental knowledge sharing to jointly enrich the teaching resources of professional courses.

The teaching of internal control courses in universities has its particularity, and the teaching objects are relatively complex, including not only students in their respective majors and elective students in school platform courses, but also relevant personnel for extracurricular further education. Therefore, the teaching methods and platforms of internal control courses

themselves have diversity. During the novel coronavirus epidemic, the cohesiveness and Centripetal force of the Chinese nation made great contributions to China's response to the epidemic, which provided a good opportunity for the introduction of traditional Chinese civilization into professional courses in colleges and universities, promoted the diversity of teaching methods and platforms, and made cross sectoral cooperation become the norm.

In the current curriculum construction process, the combination of "online+offline" teaching methods will become the norm. Therefore, while accelerating the integration of traditional Chinese culture into internal control courses, it is necessary to closely follow the changes in the external teaching environment and the needs of upgrading internal control work, and flexibly adjust teaching modes and methods. During the epidemic period, teachers from various majors gradually became familiar with the application of information technology and imported courses through platforms such as MOOC, SPOC, Superstar platform, and mobile APP, enriching students' learning resources. In this process, how to achieve teaching objectives, promote knowledge internalization, and improve problem-solving abilities through flexible learning forms will also be the focus of this study.

In addition, how to achieve the sharing, supervision, and improvement of course content among course teams, and how to carry out collaborative teaching, also requires careful design. Introducing cutting-edge industry development and traditional Chinese culture into professional curriculum content cannot be separated from school enterprise cooperation and interdisciplinary professional cooperation to jointly build case libraries, teaching and practical resource platforms, technical support platforms, etc.

### 3. Research content and overall framework

This research will refer to, but not limited to, the history of internal control, and start with the traditional Cultural resource management to be deconstructed. On the premise of ensuring the integrity of the teaching content, the introduction density of the internal control Cultural resource management module will be significantly improved, and the teaching logic of the internal control course will be reconstructed. See Table 1 for the specific research content.

**Table 1: Logical framework diagram of curriculum construction**

Deconstruction of Cultural resource management Introduction to Cultural Module	Course content before restructuring	Proposed restructured course content
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<p>Pre Qin period</p> <p>Classic books such as "Zhou Li", "Book of Songs", "Book of Changes", "Zuo Zhuan", etc</p>	<p>A: The measures for managing treasury assets in the Book of Rites of Zhou are rigorous and meticulous, with mutual constraints, reflecting superb operational wisdom.</p> <p>B: The book "Zhou Li Tian Guan Si Hui" states that "the annual examination is based on the annual examination." During the Western Zhou Dynasty, there was already a sprout of the three pillar settlement method, which was in charge of "income, endowment, and surplus wealth".</p> <p>C: The Book of Changes itself is a philosophy of numbers, even if it has certain magical meanings. The continuity, circulation, and parity of numbers make people wonder if they really have magic.</p> <p>D: In the "Zuo Zhuan", there are sayings such as "making the most of it", "making the most of it", "making the most of it", "making the most of it through cultivation", and "making money". In the accounting of official offices during the Spring and Autumn and Warring States periods, the use of "in" and "out" as accounting symbols has basically become a fixed form. Until the Tang and Song dynasties</p>	<p>Chapter 1 Overview</p> <ol style="list-style-type: none"> <li>1. Overview of Internal Control</li> <li>2. Internal control objects and methods</li> <li>3 Basic prerequisites and information requirements for internal control accounting</li> </ol> <p>Chapter 2 Fundamentals of Internal Control</p> <ol style="list-style-type: none"> <li>1. Internal control elements</li> <li>2 Internal control objectives</li> <li>3. Meaning of Internal Control</li> </ol> <p>Chapter 3 Internal Control Environment</p> <ol style="list-style-type: none"> <li>1 Governance Structure and Internal Institutions</li> <li>2 Culture and Responsibility</li> </ol> <p>Chapter 4 Business Control Activities</p> <ol style="list-style-type: none"> <li>1. Fund raising accounting</li> <li>2. Supply process accounting</li> <li>3. Production process accounting</li> <li>4. Sales process accounting</li> </ol>	<ol style="list-style-type: none"> <li>1、 Internal Control Theory (Divided by Internal Control Accounting Logic)       <ul style="list-style-type: none"> <li>Overview of Internal Control - KF: Breaking the inherent impression of Western curriculum on internal control to showcase the emergence of civilized and powerful ancient China and its internal control studies. —Joining the forefront of disciplines: The reform of China's "Enterprise Internal Control Standards", analyzing the significance of infinite convergence with international internal control standards and the inevitable cultural consequences. Add the reasons behind the withdrawal of the United States from the International Standards Committee and an analysis of its pros and cons.</li> </ul> </li> <li>2. Internal Control Objects and Methods - DH: Internal control has different capabilities based on different accounting objects, and through the continuous development of internal control, it reveals the continuous progress of ancient civilization and the increasing development of the</li> </ol>
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<p>Confucianism</p> <p>Taoism</p> <p>Legalism</p> <p>Soldiers</p> <p>Farmhouse</p> <p>Miscellaneous</p> <p>fortune-telling</p> <p>Equipartition</p>	<p>F: In the Book of Rites and Mencius' Justice, it is said that "sporadic calculations are considered a plan, but total calculations are considered a meeting". In Mencius' Wanzhang, "Confucius was considered a commission official and said," Internal control is just enough</p> <p>G: Guanzi emphasizes that internal control must be "clearly regulated and audited" in accordance with rules, regulations, and legal provisions, and have a clear understanding of various income and expenditure data</p> <p>H: Han Feizi Wutong: There are many people but few goods. The population is growing rapidly and the material production is lagging behind. Macroeconomic internal control</p> <p>I: In the Lüshi Chunqiu, the state organized manpower to draw up measurement units, unify weighing, level measuring instruments, and correct irrigation tools. This also set the precedent for the Qin Dynasty's "cars on the same track, books on the same text"</p> <p>J: In Zhuangzi's Nine Marches, it is said that the moral character of a manager's assets is to judge their benevolence based on their wealth</p>	<p>5. Profit formation and distribution</p> <p>Chapter 5 Risk Assessment</p> <p>1 Risk assessment objectives</p> <p>2 Risk assessment methods</p> <p>3 Quantitative analysis</p> <p>4 Qualitative analysis</p> <p>Chapter 6 Internal Control</p> <p>Information</p> <p>1 Information Concept</p> <p>2 Information System</p> <p>3 Information transmission process</p> <p>4. Transfer Results and Applications</p> <p>Chapter 7 Internal Control Activities</p> <p>1. Incompatible job settings</p> <p>2 Authorization and Approval</p> <p>3 Contract Control</p> <p>4 Accounting software control</p> <p>5 Physical control</p> <p>6 Budget Control</p> <p>7 Operational Analysis and Control</p> <p>8 Performance Evaluation Control</p> <p>Chapter 8 Internal Supervision</p> <p>1. Organization and Responsibilities</p> <p>2. Supervision Procedures and Methods</p> <p>3. Identification of internal control</p>	<p>economy in China.</p> <p>The Basic Preconditions and Information Quality Requirements for Internal Control Accounting - GJ: The Internal Control Thought Guided by Several Traditional Philosophical Schools in China and Its Significance for Current Internal Control Studies.</p> <p>4 Internal control elements - CDI: based on Confucianism, combined with Marxism and Socialism with Chinese characteristics, identify the differences between social responsibility internal control and western internal control system elements, and guide students to think about the development direction of China's future internal control system.</p> <p>5. Internal Control Thought - M: Further help students understand the meaning of internal control and the activity thinking of internal control. The "Guo Huan case" in the early Ming Dynasty revealed the shortcomings of the single entry bookkeeping method and the drawbacks of isolated internal control subjects.</p> <p>6. Internal Control Activities - PQR: The Development of Internal Control in China and the Objective Philosophy Implied therein. Lay the foundation for risk analysis of the second element.</p>
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<p>Records of the Grand Historian</p> <p>The Book of Han</p> <p>History as a Mirror</p> <p>Ming Shi</p> <p>History of the Qing Dynasty</p>	<p>K: In the Records of the Grand Historian, Xia Benji, Yu met the feudal lords of Jiangnan and collapsed due to his exploits. Due to his burial, he was appointed as Kuaiji. The auditor is also responsible for internal control.</p> <p>L: Zizhi Tongjian Volume 9.Xiao Hedu first entered the Qin Prime Minister's Mansion and collected them, in order for Peigong to have knowledge of the world</p> <p>M: In Zhan Guo Ce, Lord Mengchang asked his followers, "Who learned to plan?" Feng Yuan answered the call.</p> <p>N: In the Book of Han, it is recorded that he held the official position of "managing internal control matters for the prime minister of Daxi Agriculture". An official position in managing internal control affairs, with the original vouchers already numbered</p> <p>O: Internal control account book and containment of the "empty printing case" of the four major cases in the early Four Major Cases of the early Ming dynasty</p>	<p>9 Economic Business Activities (U1234...)</p> <p>(Fund raising accounting, supply process accounting, production process accounting, sales process accounting, profit formation and distribution)</p> <p>10. Internal Control Environment and Supervision - BKL: The Core of Internal Control Environment and Supervision Derived from History and Cases</p>	



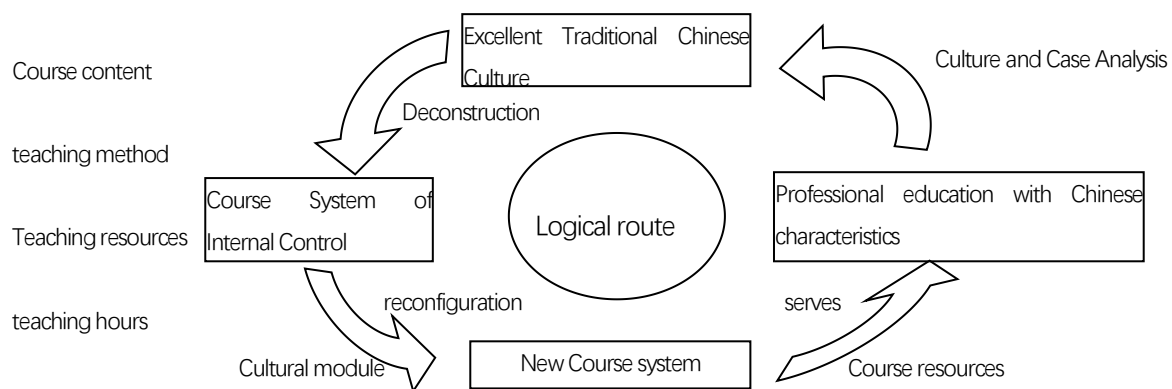
	<p>P: Reform of the "Guo Huan Case" Single Form Accounting Method and Capitalized Numbers.</p> <p>Q: The "Four Pillar Accounting Algorithm" during the Tang and Song dynasties laid a preliminary foundation for the evolution of internal control in China from single entry accounting to double entry accounting.</p> <p>R: The "Longmen Ledger" of the Ming Dynasty: The Birth of China's Double Entry Accounting System</p> <p>S: (Counter example) In the late Qing Dynasty, the provincial government issued receipts for purchasing officials, which could be audited and recorded. The expenses of Qing Dynasty officials were reimbursed by the Ministry of Household, and officials did not check whether the accounts were reasonable, but rather whether the salesperson gave money or not. In order to facilitate reimbursement, the application department needs to have a dedicated activity fund, which has been known as "departmental expenses" in history.</p> <p>T: The "Guangxu Internal Control Record" begins to compare internal controls between China and foreign countries</p> <p>U1: Zeng Gong's "Budget Discussion" states that "if there is a restraint in using it, even if the world is poor, its wealth is easy to achieve; if there is no restraint in using it, even if the world is rich, its poverty is easy to achieve"</p> <p>U2: Su Shi's "Saving Costs" states that there are plans for eternity, temporary plans, and endless plans</p> <p>U3: Su Zhe's "Internal Control Record of Yuanyou" states that "if one treats oneself with simplicity, one's mind should not be disordered. If one's mind is not disordered, one must know when it benefits, and observe when it harms"</p> <p>U4: Li Jifu of the Tang Dynasty recorded the Yuan and national strategies, and included everything in the book. You are able to live in the present and know the past. Consider similarities and differences and apply them according to the times.</p>	
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The research content of this study starts with the deconstruction of Chinese traditional culture, under the guidance of Marxism and Socialism with Chinese characteristics, identifies Chinese excellent traditional culture, extracts the content and knowledge system in Chinese



traditional culture that are close to the value orientation of internal control, and forms internal control application module resources that can play a greater practical value. Subsequently, based on the resources of the cultural application module in the first stage, the internal control course will be restructured to organically combine knowledge impartation and value guidance in a logical order, forming a more compact and coherent teaching content system. Finally, the internal control course teaching system will be improved through innovative teaching methods and cross departmental cooperation.

During the teaching process of internal control, our research team conducted an experiment to introduce excellent traditional Chinese culture into the 2019 internal control course content. The total of 6 traditional cultural knowledge points is about 2 class hours, combined with the introduction of traditional cultural knowledge points in the forefront analysis process of the discipline, 3 items are about 1 class hour, and the introduction density is about 3/60. Compared with the teaching in 2018, the average teaching score of students increased from 85 to 93.5, and the scores of student attendance and Final examination increased significantly. From this, it can be seen that integrating excellent traditional Chinese culture into internal control courses has a great improvement effect on teaching effectiveness.



**Figure 1: Logical framework diagram of curriculum construction**

## 4. Key points and difficulties

### 4.1. Key points

Firstly, there are difficulties in deconstructing research elements when integrating excellent traditional Chinese culture from disciplinary logic to applied logic into the ideological and political curriculum of internal control. To construct the "three-dimensional" structural relationship between excellent traditional Chinese civilization, internal control courses, and ideological and political courses, it is necessary to study the logical one-to-one correspondence between elements, which not only reflects the fit between structure and logic, but also enhances the value connotation.

Secondly, explore the collaborative and parallel system of internal control courses, traditional Chinese culture, and ideological and political theory courses, so that Chinese traditional civilization and internal control courses can maintain resonance in the pace of education, forming a strong synergy.

Thirdly, exploring the excellent traditional Chinese cultural content contained in the professional curriculum system, forming a rich case resource library, while achieving the organic unity of ideological and political education and knowledge system education, improving the interest of the subject and continuously improving the quality of ideological and political work in higher education institutions.

Fourthly, the follow-up research on the integration of excellent traditional Chinese culture into ideological and political courses includes improving the internal control curriculum system, constructing information sharing channels and platforms for the ideological and political import module of courses, and researching the incentive and supervision evaluation mechanism for traditional culture import of university teachers, in order to jointly enrich the teaching resources of professional courses.

#### **4.2. Difficulties**

First, there are few research references on the combination of traditional Cultural resource management in ideological and political education and internal control, which brings great difficulties to the research. The integration of traditional cultural ideological and political elements into professional courses in ideological and political education requires interdisciplinary completion and extensive statistical work to form available resources.

Second, there is a lack of information sharing mechanism of traditional Cultural resource management among and within colleges and universities. Even if a sharable module of traditional culture introduction knowledge is formed, it is difficult to realize the rapid flow of information.

### **5. Implementation Path**

Firstly, scientifically design the teaching system of internal control, combining traditional Chinese culture with ideological and political elements in the curriculum, and constructing a comprehensive, diverse, hierarchical, and mutually supportive curriculum system, so that the internal control curriculum and ideological and political courses can go hand in hand and form a synergistic effect.

Second, according to the different emphasis of different traditional Cultural resource management, according to the division of professional courses such as literature, history and philosophy, economic management and law, education, science and engineering, agriculture, medicine, art, etc., more than 1000 course samples were investigated to form a case library.

Thirdly, improve the collaborative and mutual aid mechanism for integrating traditional culture into internal control courses. Promote the improvement of teaching skills among teaching teams and information sharing across departments. Conduct a feasibility analysis of the sharing platform channel and design an online interactive and comprehensive ideological and political course material package, including personalized resources for the import of excellent traditional Chinese cultural knowledge modules, so that relevant professional teachers can organically integrate the corresponding modules into the teaching of internal control courses. Efforts should be made to expand the methods and channels of ideological and political construction in courses, enhance the ability of professional teachers to build ideological and political education in courses, and reduce construction costs.

## 6. Conclusion

This article aims to optimize and deconstruct traditional Chinese culture into internal control related knowledge modules, integrating them into the teaching content of internal control, and enhancing students' professional literacy and knowledge connotation.

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