

Meet the Concerns of College Students and Introduce the Hot Spots into the Ideological and Political Education of Classroom Courses

-- Discussion on Ideological and Political Cases in Accounting Course

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Abstract

Accounting classroom education lies not only in the dissemination of knowledge but also in the shaping of honesty and morality. To implement the relevant requirements of the State Council and the Ministry of education, through the Tax-related cases of Fan Bingbing and Zheng Shuang, this paper studies the entry point of professional curriculum thinking and politics and the introduction of relevant cases, to convey the spirit of "paying taxes is glorious and tax evasion is shameful" to students. At the same time, professional teachers are expected to convey the spirit of the accounting industry to students in the teaching process and form self-discipline and requirements.

Keywords

Curriculum Thought and Politics; Tax-related; Socialist Core Values.

1. Introduction

In December 2016, Jinping Xi stressed at the National Conference on Ideological and political work in Colleges and universities that we should make good use of the main channel of classroom teaching to do well in Ideological and political work in Colleges and universities. In addition to strengthening ideological and political theory courses, other courses should also work with ideological and political theory courses to form a synergy effect.

Jinping Xi stressed at the 2016 National Conference on Ideological and political work in Colleges and Universities: "To make good use of the main channel of classroom teaching, ideological and political theory courses should be strengthened in improvement, enhance the affinity and pertinence of Ideological and political education, and meet the needs and expectations of students' growth and development. Other courses should keep a good channel and plant a good responsibility field, to make all kinds of courses go hand in hand with ideological and political theory courses and form a synergistic effect." Under the guidance of general secretary Xi Jinping's speech, colleges and universities have begun to study and promote the reform of "curriculum thinking and politics" in the course of strengthening and improving ideological and political theory teaching.

In 2017, the CPC Central Committee and the State Council issued opinions on strengthening and improving the ideological and political work in Colleges and Universities under the new situation, highlighting the value guidance in the teaching of accounting knowledge and the cultivation of accounting practical skills, implanting the spiritual core transmitted by the accounting profession and industry into students' thoughts, and enhancing the motivation of independent and spontaneous learning.

Accounting is a major in the field of social sciences. Cultivating people's integrity, adhering to the responsibility of standards, and seeking truth from facts are as important as cultivating people's professional knowledge. Only by cultivating accounting professionals with perfect personality, noble consciousness, and all-around development of morality, intelligence, physique, beauty, and labor, can we implement the requirements of taking root in China to run education, Better serve economic construction.

2. "Access Point" of Ideological and Political Education

Exploring the "access point" of curriculum ideological and political elements is to find an effective link point to enter the curriculum, professional knowledge, and knowledge points. Teachers let the ideological and political content flow out naturally in the classroom. The access point does not appear to be separated in the whole curriculum professional knowledge system. It is not forcibly pulled in or grafted. It is based on professional courses, infiltrating ideals and beliefs, culture and history, core values, professional principles, humanistic feelings, enterprising will, and professional ideals.

"Access point": mutual conversion between investment real estate and self uses real estate under fair mode measurement.

When an investment real estate measured by the fair value model is converted into real estate for personal use, the fair value on the date of conversion shall be taken as the book value of the real estate for personal use, and the difference between the fair value and the original book value shall be included in the current profits and losses (profits and losses from changes in fair value).

When the self-use real estate or inventory is converted into the investment real estate measured by the fair value model, the investment real estate shall be measured at the fair value on the date of conversion. If the fair value on the date of conversion is less than the original book value, the difference shall be included in the current profit and loss (profit and loss from changes in fair value); If the fair value on the date of conversion is greater than the original book value, the difference shall be included in the owner's equity as other comprehensive income.

Question: on the premise that the investment real estate is measured in the fair mode when the investment real estate is converted into self-use real estate, whether the fair value is greater than or less than the book value, the difference is included in the "profit and loss from changes in fair value" and included in the income statement to increase or decrease the total profit; However, when the self-use real estate is converted into investment real estate, there are different accounting methods for the difference between the fair value and the book value: when the fair value is less than the book value, it is understood that the real estate depreciates to a certain extent. At this time, the difference is included in the "profit and loss from changes in fair value" and included in the income statement as a deduction from the total profit; When the fair value is greater than the book value, it is understood that the market price of the real estate rises. At this time, the difference is included in "other comprehensive income" and included in the balance sheet, which does not affect the total profit. What is the reason for this treatment? Please discuss and answer in groups.

Answer: explain after the students talk and give a preliminary answer. When the investment real estate is converted to self-use real estate since the subsequent measurement of the investment real estate itself is measured in the fair mode, the changes in the usual fair value are included in the "profit and loss of changes in fair value", so when it is sold, it can be regarded as another change in the fair value, and its changes are included in the "profit and loss of fair value" is very reasonable. When the self-use real estate is converted into investment real estate, the self-use real estate adopts the cost model, while the investment real estate adopts the fair value model. When the real estate price decreases, the conversion will lose the book value of the asset

and the profit and loss, and then reduce the profit. Therefore, the accounting policy allows it to be included in the profit and loss "fair value profit and loss". However, when the real estate price rises sharply, the conversion will increase the book value of the assets and increase the profit and loss (if the policy allows it to be included in the profit and loss "profit and loss of changes in fair value"), and then increase the profit significantly. At present, China's real estate market has made great progress, and real estate prices have also increased greatly. In this case, enterprises with long-term real estate will have a great difference between the book value and the fair value of assets. At this time, once the conversion between self-use real estate and investment real estate is carried out, it will be included in the current profit and loss if the policy allows "Fair value profit or loss" Therefore, the accounting policy stipulates that in this case, the difference between the fair value of investment real estate and the book value is not allowed to affect the income statement. All items entered the income statement will eventually precipitate into the owner's equity, so the difference between the fair value of investment real estate and the book value will also eventually affect the owner's equity. If it is not allowed to enter the income statement, it is allowed to skip the income statement and directly affect the owner's equity, so it is included in the owner's equity item "other comprehensive income" On the other hand, if the enterprise does not need to adjust its profits when the self-use real estate is converted into investment real estate, if the difference between the fair value and the book value is included in the income statement, it will inevitably lead to a significant increase in the profits of the enterprise in the current year, and then the enterprise income tax payable will rise significantly. The enterprise income tax is a tax levied on the profits of the current year, and the state does not It is hoped that excessive income tax will be paid due to matters other than corporate profits, so the difference is not included in profits, which also greatly protects the interests of the enterprise.

The enlightenment and problems are put forward, which cut into the ideological and political elements: enterprise income tax and individual income tax are the big taxes that our enterprises and citizens should pay according to law. When formulating the national tax law system and accounting policies, we have taken into account various special circumstances as much as possible, and then made policy adjustments. Our enterprises and individuals should actively pay taxes from the viewpoint of glorious tax payment and shameful tax evasion Various taxes.

3. Ideological and Political Education -- The Introduction of Cases: Star Tax Case

In recent years, the tax authorities have continued to strengthen the tax supervision of high-income people and high-risk industries, and jointly with relevant departments, carried out in-depth comprehensive management of the tax order of the film and television industry.

In May 2018, former CCTV host Yongyuan Cui exposed the "Yin-Yang contract" through his microblog, pointing to Bingbing Fan's tax evasion. On June 3, the State Administration of Taxation issued an investigation statement on the microblog. On the same day, the relevant tax departments responded to the Tax-related problems of actors one after another: investigation and verification have been carried out according to law. On June 27, many departments jointly issued a document to start the action to deal with the problem of tax evasion in the "Yin-Yang contract" of sky-high price film remuneration in the film and television industry. On September 30, the Tax Department officially issued the decision on the tax treatment and the decision on tax administrative punishment to Fan Bingbing according to law. On October 3, the State Administration of Taxation announced the investigation results of the incident. On the same day, Xinhua news agency said Fan Bingbing was ordered to pay taxes, late fees, and a fine of more than 883 million yuan on schedule. Subsequently, Fan Bingbing apologized on his

microblog. On October 8, the tax department held accountable the relevant units and personnel responsible for leadership due to poor management.

In April 2021, Shuang Zheng was suspected of signing a yin-yang contract when shooting the ghost of a beautiful woman. After the first inspection bureau of Shanghai Taxation Bureau accepted the report of Shuang Zheng's suspected tax evasion according to law, under the guidance and supervision of the State Administration of Taxation, the tax authorities in Tianjin, Zhejiang, Jiangsu, Beijing, and other places cooperated and assisted to solve the problem of Shuang Zheng's suspected tax evasion by using the "Yin-Yang contract". And after standardizing the tax order of the film and television industry in 2018, Shuang Zheng carried out a comprehensive and in-depth inspection on the performance projects and Tax-related problems of relevant enterprises and personnel. In August, the first inspection bureau of Shanghai Taxation Bureau made a punishment decision on Shuang Zheng to recover taxes, collect overdue fines and impose a total fine of 299 million yuan. The State Administration of Taxation firmly supports the first inspection bureau of Shanghai Taxation Bureau to seriously deal with Shuang Zheng's tax evasion cases according to law and requires tax authorities at all levels to strictly investigate and deal with all kinds of tax evasion, resolutely safeguard the authority of the state tax law and promote social fairness and justice.

Because of the current new methods of evasion by individual employees in the film and television industry, the tax department will work closely with the competent departments of radio, television, film, and other industries to strengthen the publicity and education on the rule of law for film and television enterprises and employees, protect the legitimate rights and interests of film and television enterprises and employees, improve the cross-departmental normalized linkage supervision mechanism, continuously improve the ability of accurate supervision, and increase the "double random and one public" We will strengthen spot checks, severely investigate and expose all kinds of malicious tax evasion, further standardize the tax order of the film and television industry, carry forward the socialist core values, and promote the long-term healthy and standardized development of the film and television industry.

4. Conclusion

It is an important innovation to integrate ideological and political education into professional knowledge education in Colleges and universities. At present, curriculum ideological and political education has been highly valued by colleges and universities, forming a series of teaching reform achievements, and the teaching effect has also initially appeared. However, curriculum ideological and political education alone cannot effectively achieve the purpose of all-around education. It is necessary to carry out professional ideological and political construction and implement the establishment of morality and talents into the whole process from students' admission to graduation. Accounting major belongs to the field of social science, which will involve the subjective value judgment of many people. It is particularly urgent to carry out the task of educating all staff, the whole process and all aspects. Therefore, the ideological and political construction of an accounting major is very necessary. A successful ideological and political education of accounting major is the guarantee for cultivating qualified accounting talents, it is the basis for making the accounting profession and accounting profession better serve the socialist economic construction.

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