

Exploration and Practice of Ideological and Political Education in Management Accounting Course from the Perspective of Moral Education and Talent Cultivation

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Abstract: The approach of integrating elements of ideological and political education into the *Management Accounting* course essentially has the ultimate goal of realizing the comprehensive education concept of moral and character education. It prioritizes “character education” and emphasizes the organic unity of delivering knowledge, guidance, and fostering talent. This approach seeks to guide students towards comprehending and grasping scientific worldviews and methodologies, the mission of national rejuvenation, and the demands of unity and struggle in contemporary times. It is a requirement of the times for the growth and development of new-era students, as well as a practical demand for improving the quality and effectiveness of education through integrating ideological and political education with academic courses. Using the book *Management Accounting* as an example, this paper demonstrates specific strategies for designing “ideological and political education” teaching, aiming to provide insights for constructing the framework of character cultivation across various academic courses in higher education.

1. Introduction

Different cultural backgrounds and conflicting ideas have brought various impacts on education and teaching in universities. Integrating ideological and political education into all academic courses is an important strategic measure to promote the fundamental task of fostering morality and talents in higher education institutions [1]. The development of integrating ideological and political education into all academic courses is the trend of the times [2]. In order to better meet China’s requirements for education, the Ministry of Education issued the Guiding Outline for the Construction of Ideological and Political Education in All Academic Courses in Higher Education Institutions in May 2022, emphasizing the importance of integrating ideological and political education into the talent cultivation process and fully utilizing the character-building function of all disciplines to promote the new development of such education in higher education institutions. Management Accounting, as a core course in the accounting major, can be of great significance for improving the quality of accounting professionals if it can better integrate ideological and political

elements into its teaching [3]. Teachers of Management Accounting courses should aim to foster morality and talents, guide students to deepen their understanding of financial-related knowledge and laws and regulations, and make it a genuinely meaningful subject. Moreover, students should be encouraged to participate more in society, cultivate their professional qualities, including moral integrity, and be consciously aware of the socialist core values.

2. The Necessity of Integrating Ideological and Political Education into *Management Accounting Course*

The *Management Accounting* course is centered around typical management accounting processes in enterprises and takes the fulfillment of accounting job requirements as its foundation. It emphasizes the connection between students' professional knowledge and their overall life development plan. By tapping into the ideological and political education resources contained in professional courses and their teaching methods, the coordinated training objectives of professional education and ideological and political education can be achieved [4]. Integrating "ideological and political education" into classroom teaching establishes a model that combines internal and external resources, and emphasizes the cultivation of students' core values.

2.1. Adapting to the Needs of Economic Development in the New Era

As China strives for high-quality economic development, the transformation of economic growth drivers and optimization of the economic structure have become a focal point. The demand for comprehensive qualities of financial management personnel in the new era, new economy, and new forms is driving the continuous improvement of the educational level of financial management personnel in universities. The course places demands on students for knowledge of basic financial theory and financial decision-making ability, potentially causing teachers to focus on professional theoretical knowledge and neglect guiding students to develop good values, worldviews, and life perspectives. This is unfavorable for cultivating comprehensive financial professionals who can satisfy the needs of economic development and are morally competent. The financial management teaching mode must shift from singular knowledge transmission to moral and intellectual education [5]. Therefore, it is imperative to integrate ideological and political education into the teaching of Management Accounting.

2.2. The Necessity of "Three-pronged" Education in Higher Education Institutions

The cultivation of high-level talent in universities serves as a solid force in China's continuous development and progress [6]. It is an organic integration of both "character education" and "talent cultivation". By guiding students to contemplate the unification of personal and social responsibilities, and utilizing the subtle influence of education, universities aim to instill a sense of social responsibility within students while upholding correct professional ideals and ethics. The fundamental standard for evaluating all work in universities is the effectiveness of fostering morality and nurturing individuals. It is essential for universities to comprehensively establish the "three-pronged education" philosophy and integrate character education into all stages of teaching and learning processes [7]. This approach helps to enhance students' sense of responsibility in talent cultivation and foster their ideological and political education in a subtle and profound manner. In the process of disciplinary teaching, fully exploring the ideological and political factors embedded in disciplinary education, and integrating values into disciplinary teaching and skill training, can help students form a scientific worldview, outlook on life, and values, thereby achieving the goal of "three-pronged education" and enhancing the quality of talents. Finally, prioritizing classroom

education, and strengthening the orientation of professional courses towards character education, is the main path to cultivate talent in higher institutions [8].

2.3. The Need to Improve the Quality of Finance and Accounting Talents in Digital Economy Era

The digital economy trend is sweeping across the world. With the development of a digital economy, higher demands are placed on management accounting work. Accounting professionals must move from “specialists” to comprehensive talents who possess relevant professional knowledge and certain technological skills and who can analyze and process data. They must also have the courage to overcome difficulties, actively learn, improve their competitiveness, and enhance their professional literacy. By playing the implicit education function of professional courses, and striving to promote the construction of a comprehensive educational framework throughout the entire curriculum, we can return to the essence of education, leading students to develop correct worldviews, life perspectives, and values and cultivate useful talents for the development of socialism. This is not only an important measure of the ideological and political education reform in higher education but also an inherent requirement of the accounting profession [9].

3. Ideological and Political Teaching Objectives of Management Accounting Course

Fulfilling the fundamental task of cultivating virtues and talents, and upholding the principle of nurturing talents for the country, we strive to achieve the following value objectives, knowledge objectives, and ability objectives.

3.1. Value Objectives

- (1) Cultivating professional ethics with a commitment to integrity, lawfulness, dedication, and adherence to principles.
- (2) Nurturing the spirit of hard work, devotion, contribution, innovation, frugality, and craftsmanship.
- (3) Developing a diligent and detail-oriented professional habit of learning.
- (4) Cultivating a high sense of work responsibility, taking on responsibilities, performing duties, and being loyal to dedication.
- (5) Developing risk awareness, team spirit, and innovation and creativity.
- (6) Nurturing the ability to conduct self-directed and lifelong learning.

3.2. Knowledge Objectives

- (1) Ability to independently learn new knowledge and technologies in Management Accounting.
- (2) Capability to search for the information required through various media resources.
- (3) Skill set to develop and implement an independent work plan.
- (4) Proficiency in using financial software, digital processing software, and relevant office software.

3.3. Ability Objectives

- (1) Ability to independently complete financial forecasting, financial budgeting, and financial analysis work.

(2) Ability to independently make fundraising decisions, investment decisions, daily cash management work, and profit management work for established projects.

(3) Capability to develop management accounting systems for small and medium-sized enterprises and grass-root units.

(4) Possessing strong oral and written communication skills and coordination ability.

(5) Possessing a sound psychological quality and the ability to overcome difficulties.

4. Innovation in Ideological and Political Teaching of Management Accounting Course

The curriculum design of this course adheres to the student-centered teaching philosophy with knowledge and ability as the research objectives. The course aims to extract, condense, and establish the value elements of ideological and political education while emphasizing the resonance of values during knowledge transmission. Table 1 below is created by taking each knowledge point as a starting point to sort the corresponding ideological and political education elements and achieve the goal of fostering students' characters.

Table 1: Ideological and political education model of *Management Accounting* course

Project title	Knowledge Points	Typical Ideological and Political Knowledge Points	Education Objectives
Project 1: Introduction to Management Accounting	Understanding of management accounting content	Management accounting work is comprehensive and has broad application.	To cultivate students' awareness of management accounting and enhance their overall perspective.
	Selection and coordination of management accounting objectives	Excellent enterprises should not only achieve profit maximization but also make contributions to building a beautiful China and harmonious society.	To instill in students the value of achieving both profit maximization and social benefit, and to encourage them to take on social responsibility and improve their sense of social responsibility. Additionally, to foster students' abilities in teamwork and innovation.
	Analysis of the management accounting environment	External economic, legal, tax, and financial environments can constrain financial activities of the enterprise.	To promote a culture of law-abiding and honest business practices.
Project 2: Fundamentals of Management Accounting Skills	Calculation and application of time value of money	Understanding the time value of money can help to gain insight into the value of life.	To inspire students to develop a correct perspective on life, to be self-reliant, and to possess a sense of responsibility
	Calculation and application of reasonable risk indicators	Risk assessment can help enterprises select an appropriate range of risks and solve problems based on dialectical materialism while grasping the main contradictions.	To cultivate students' risk awareness in management accounting, and to instill in them a dialectical way of thinking that weighs risks against rewards.
Project 3: Fundraising Management	Forecasting of capital demand	Accurately predicting capital needs can improve input productivity while abiding by the principles of cost savings.	To encourage students to be honest, law-abiding, and cost-saving, and to contribute to the effective development and reasonable growth of the economy.
	Equity financing and debt financing	Different financing methods entail different risks.	To foster an awareness of finance and capital management laws and regulations, and to cultivate an understanding of risk control in financing activities.
Project 4: Capital Cost and Capital Structure	Capital cost	Loan preferences offered by the government during the epidemic can lower enterprise costs.	To promote national pride and firm belief in our legal system.
	Principle of leverage	Fixed costs can increase operational risks.	To encourage risk thinking by controlling fixed costs.
	Capital structure	Reasonable debt management is important for corporate operations.	To cultivate students' ability to balance risks and returns, and encourage them to think within an appropriate framework.
Project 5: Project Investment Decision-making	Measurement of cash flow	Integrating cash flow with professional ethics and behavioral guidelines.	To enhance students' self-discipline and encourage them to plan their careers wisely.
	Calculation and evaluation of project investment financial decisions	Integrating institutional confidence and core values with investment development backgrounds.	To cultivate a sense of patriotism and inspire a sense of national pride.
	Application of indicators in project investment financial decision-making	Evaluating harmony with society and serving people's interests by integrating assessment methods.	To establish lofty ambitions.

Project 6: Securities Investment Management	Bond investment decision-making	Promoting healthy development of the securities market.	To foster a sense of confidence in theoretical knowledge.
	Stock investment decision-making	Introduction of the Shanghai Stock Exchange's science and technology innovation board and pilot registration system for stock investment.	To instill the importance of the rule of law, the spirit of contractualism, and independent thinking in students' investment philosophy.
	Fund investment decision-making	Integrating professional ethics and behavioral guidelines into investment fund features.	To enhance students' self-discipline and encourage them to plan their careers wisely.
Project 7: Operational Cash Management	Cash management	Cash management is like blood in the human body.	To cultivate an awareness of financial regulations and laws, and to instill in students a sense of risk control and risk management.
	Management of receivables	Proper management of accounts receivable can help prevent bad debt risks.	To encourage honest business practices, enhance cost awareness and credit consciousness, and to master strategies for managing financial risk.
	Inventory management	Reasonably controlling inventory levels can play a role in production and management while reducing inventory costs.	To make the most of operating funds and foster students' analytical and problem-solving ability.
Project 8: Profit Distribution Management	Understanding of rules for dividend distribution management	Adhering to management regulations for dividend distribution.	To familiarize students with relevant laws and regulations concerning dividend distribution, and to instill in them a sense of compliance.
	Dividend distribution policies	Understanding policies for dividend distribution and selecting appropriate forms of dividend distribution.	To enhance students' teamwork and promote a spirit of sharing and wealth creation.
	Determination of dividend distribution plan	Selecting reasonable dividend distribution plans.	To cultivate students' strategic vision for long-term development.
Project 9: Comprehensive Budgeting	Understanding of comprehensive budgeting	Understanding comprehensive budgeting and having an overall perspective.	To cultivate a sense of overall perspective and consolidate the "four consciousnesses". Additionally, to foster strategic thinking, meticulous planning, and to enable students to grasp the trend of development and make informed decisions.
	Preparation of operational and financial budgets	Integrating operational and financial budgeting and understanding business and finance integration.	To cultivate an awareness of the integration of business and finance, and to achieve value creation. Additionally, to foster the mindset that "all things should be planned for in advance".
Project 10: Financial Control	Calculation and analysis of responsibility center evaluation indicators	Implementing strategic plans, ensuring budget security, and conducting assessment by following a clear plan.	To foster a sense of responsibility towards the larger picture and cultivate an awareness of assessment and incentives.
	Preparation of responsibility budget and reports	Reasonably preparing budgets for costs, revenues, profits, and investments while quantifying the responsibility targets.	To cultivate awareness of law-abiding behavior, honesty, fairness, enthusiastic service, dedication to work, and contribution to society.
	Responsibility settlement and assessment	Seriously recording costs according to responsible account areas and producing comprehensive performance reports for assessment and evaluation.	To encourage teamwork and innovation among students
Project 11: Financial Analysis	Analysis of debt servicing capacity, asset management capacity, and profitability	Using data to analyze debt service capacity, asset management capacity, and profitability.	To cultivate digital thinking and the ability to handle digital data.
	Comprehensive analysis of financial condition	Integrating digital technologies with comprehensive financial analysis.	To develop students' data analysis skills and their ability to solve practical problems.

5. Conclusions

In the implementation process of ideological and political education in the course of *Management accounting*, it is imperative for teachers to ensure that their value orientation guidance is firmly integrated into the instructional material, thereby maximizing the implicit character-building effects of the course and enabling students to establish a more robust set of moral principles. By combining the task of "teaching" with that of "nurturing", students can comprehensively enhance the educational quality of the *Management Accounting* course.

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