

# *Research on Innovative Practices in Cost Management Accounting Courses and Integration with Ideological and Political Education—A Case Study of University of Sanya*

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**Abstract:** This paper uses the course "Cost Management Accounting" at University of Sanya as a case study to explore the innovative practices and integration pathways of ideological and political education in finance and economics education. In the context of contemporary higher education, the study emphasizes the crucial role of "Cost Management Accounting" as a core course in cultivating students' professional knowledge, professional ethics, and social responsibility. This paper demonstrates how to integrate ideological and political factors into the teaching process of cost management accounting by analysing the course positioning, content characteristics, teaching methods and tools, teaching effects and teaching conditions. These elements include integrity education, social responsibility, and legal awareness. Moreover, the study illustrates how to achieve the dual goals of imparting professional knowledge and guiding values through case teaching, blended learning, and practical operations. The research also introduces strategies for integrating ideological and political education into teaching evaluation and management, as well as innovative construction of teaching resources, such as the ideological and political transformation of video resources and question banks. Through these measures, the paper aims to provide an operational model for ideological and political education practices for other higher education institutions, promoting the comprehensive development of accounting students and cultivating high-quality accounting professionals who meet the requirements of the new era.

## 1. Introduction

In the context of higher education in the new era, "Curriculum Civics", as a key practical path of the core task of cultivating moral integrity, has become the key to improve the quality of talent cultivation through its in-depth integration in the professional curriculum[1]. As a core course in the accounting education system, Cost Management Accounting not only carries the important responsibility of teaching professional knowledge and skills, but also is an important platform for

cultivating students with high professional ethics, social responsibility and strategic thinking[2]. In University of Sanya, the innovative practice of this course and the integration of course politics have become a vivid case of exploring a new mode of combining professional education and value leadership.

At present, in the face of the new requirements of economic and social development and the new challenges facing the accounting industry, how to innovate the integration of civic and political education in the cost management accounting course and cultivate interdisciplinary talents proficient in cost management and with a strong sense of nationalism is an urgent issue to be solved [3]. With the increasing attention of the state to the Civic-Political construction of the curriculum and the concept of "New Liberal Arts" construction, how to explore and reflect the Chinese characteristics in the finance and economics professional curriculum, and how to organically combine the socialist core values with professional education have become important issues in the education reform[4].

Taking the Cost Management Accounting course of Sanya College as the research object, this study aims to explore the effective integration path of course Civics and Politics in the professional curriculum through the in-depth analysis of its innovative practice. By analyzing the course's practical exploration in the areas of teaching goal setting, content system construction, teaching method innovation and evaluation system reform, it reveals how it integrates the elements of Civic-Politics while imparting professional knowledge of Cost Management Accounting to cultivate the students' political identity, moral character, rule of law, and professional conduct. In particular, this study will show how to naturally integrate course Civic-Political education into all teaching aspects of cost management accounting through diversified teaching methods such as case teaching, situational simulation and practical operation, so as to realize the dual goals of professional knowledge and value leadership.

To summarize, this study not only provides an in-depth discussion on the innovative practice of the Cost Management Accounting course and the path of integration of course ideology and politics, but also provides experiences and insights that can be drawn on for similar courses, aiming to promote the deep reform of accounting education and provide theoretical basis and practical guidance for cultivating high-quality financial and accounting talents in line with the requirements of the new era[5].

## **2. Course orientation, content and features**

As a core course of undergraduate accounting education, Cost Management Accounting not only builds up the double cornerstone of financial accounting and management accounting at the professional knowledge level, lays a solid theoretical foundation for the subsequent professional courses such as Advanced Financial Management and Auditing, but also is an important carrier for cultivating students' professional moral quality, social responsibility and the overall view of the country's economic development. This course takes cost accounting as the starting point of the course content, and takes the development path of management accounting as the main sequence of the knowledge structure, covering modules such as elemental cost accounting, finished product costing, product costing methods, standard cost control system, job costing, cost-volume-profit analysis, short-term business decision-making, budgetary management, and performance appraisal and evaluation.

The cost accounting part of this course is an important part of the knowledge system of financial accounting, and it is very important to understand the closed-loop processing process of financial accounting. The management accounting part of this course, as a parallel system with financial accounting, is designed to enhance students' analytical ability, cultivate and train strategic thinking,

and provide theoretical basis and analytical tools for becoming better managers in the future. This course not only focuses on the explanation of knowledge, but also pays more attention to the cultivation of students' ability and quality. Through the study of this course, we can realize: (1) Knowledge Objective: To cultivate students to master the basic theories and methods of production cost accounting, cost pattern analysis, cost-volume-profit analysis, etc.; (2) Competence Objective: The course focuses on the strengthening of the students' skills in costing, the training of the ability to analyze and solve the practical problems of business management within the enterprise, and the ability to understand "counting for management". Students understand the cost management concept of "calculation for management, combination of management and calculation". The university trains students to have a certain degree of accounting professional sensitivity and logical thinking ability, to have a certain degree of professional judgment on the economic business of enterprises, and to lay a solid foundation for the future work in finance and accounting. (3) Quality objectives: The University cultivates honest and upright professional ethics and develops a meticulous and rigorous work attitude. (4) Quality objectives: The University cultivates honesty and trustworthiness, integrity and self-discipline, develops meticulous and rigorous work style and professionalism, and establishes a strong cost consciousness and cost management strategic thinking. The alignment of the course content with the course objectives is shown in Table 1.

Table 1: Cost Management Accounting Course Content and Objectives Integration Points

knowledge-related	abilities	attainment
general discussion	Fully recognize the importance of cost management accounting and lay the foundation for serious involvement in cost management accounting in the future.	1. to cultivate students to form a correct view of accounting history and enhance their historical mission and sense of responsibility; 2. to cultivate the concept of green development in the form of economic growth and social development aiming at efficiency, harmony, and sustainability, and to cultivate the awareness of intensive efficiency in improving the quality of operating factors; 3. to cultivate the awareness of the rule of law in the form of integrity, compliance, and law-abidingness, and to cultivate the ability of students to learn independently and to write in a team
Concept and classification of costs	Master the methods and roles of cost classification and establish a proper cost management concept based on different cost classifications	Through in-depth research on the production and operation activities of enterprises, discover the factors affecting the cost of enterprises, and cultivate students' scientific literacy of linking theory to practice.
Costing Principles	Proficiency in various routes and methods of cost attribution and allocation, culminating in the ability to calculate costs correctly	Develop a disciplined and organized way of thinking by grouping and allocating various costs to students
Costing methods	Understand the characteristics and scope of application of various costing methods, and master the calculation procedures and calculation methods of various costing methods, so as to lay a solid foundation for designing and applying effective costing methods in enterprise practice.	Cultivate students' scientific literacy of linking theory to practice through the mastery of the applicable conditions and calculation methods of various methods of costing.
ABC	Master the basic theories and methods of job costing and management, and be able	Develop the basic scientific literacy to look at the essence of a problem by digging deeper into

	to apply them flexibly in different enterprise environments.	the cost drivers
cost-volume analysis (CVA)	1. can analyze and evaluate the level of profitability of a given product or project, and determine the critical point of profit and loss; 2. can calculate the sales volume and sales at the point of capital preservation; 3. can calculate the sales volume and sales at the point of profit preservation; 4. can analyze the sensitivity of the change of relevant factors on the profitability	1. through the study of factors affecting product costs and profits, to train students to know that practice is the only criterion for testing the truth; 2. through the use of scientific methods to make value judgments on product cost and profitability, to train students to use the scientific criteria for value judgments; 3. through the clarification of the factors affecting the cost and profitability of the product, to cultivate the students' awareness of risk
Short-term business decisions	1. familiar with the meaning of short-term business decision-making, can master the basic methods of short-term business decision-making, can skillfully carry out short-term business decision-making; 2. can skillfully carry out the analysis of production decision-making by applying the relevant methods; 3. can skillfully carry out the analysis of pricing decision-making by applying the relevant methods	1. Enhance the ability to objectively and comprehensively understand and analyze problems through in-depth exploration and sorting of useful information for business decision-making; 2. Enhance the ability to save resources by applying the most optimal methods to process information and draw relevant conclusions
Standard cost management	Understand the connotation of standard cost management, familiar with the standard cost components based on the mastery of a variety of cost variance calculation methods, and be able to analyze the cost variance, for the reasons for effective management.	Through standard development, standard cost variance analysis, develop students' logical thinking to identify, analyze and solve problems
Total budget management	1. Be able to comply with the principles of implementing comprehensive budget management and clarify the business process of comprehensive budget; 2. Be able to skillfully prepare operating and financial budgets	1. to cultivate students' awareness of national strategies and laws and regulations through mastering comprehensive budgeting methods; 2. to cultivate students' good resource allocation concepts and professionalism with target responsibility through mastering various budgeting methods and processes
Performance assessment and evaluation	1. On the basis of mastering the basic ideas and methods of performance appraisal and evaluation, form the ability to conduct effective performance appraisal and evaluation in response to different management needs; 2. Be able to grasp the meaning of performance evaluation indicators and the use of performance evaluation methods, be able to evaluate the performance of cost centers, profit centers and investment centers, and be able to prepare performance evaluation reports	1. to cultivate students' ability to analyze practical problems by applying scientific methodology through mastering the methods of enterprise performance evaluation; 2. to cultivate students' confidence in the Chinese dream with a sense of mission and responsibility through learning enterprise performance evaluation; 3. to cultivate students' awareness of the scientific outlook and the big-picture view through mastering the preparation and analysis of enterprise performance evaluation reports

Under the perspective of course ideology, the Cost Management Accounting course is committed to guiding students to combine their professional learning with socialist core values, emphasizing

integrity as the basis and promoting a culture of honesty, and requiring students to set up a correct sense of professional ethics and social responsibility in the process of learning cost accounting and management, strictly abide by the financial and monetary discipline, be impartial and adhere to the bottom line of honesty[6]. At the same time, through the in-depth analysis of various aspects of cost management, it stimulates students' innovative consciousness and strategic thinking, prompts them to pay attention to the balance between the economic and social benefits of enterprises and the role of macro-policy guidance in microeconomic activities, with a view to proactively serving the national development strategy and assisting in the high-quality development of the real economy in their future work.

In the practical teaching link, the course strengthens the cultivation of students' comprehensive quality, encourages them to solve practical problems by applying what they have learned in simulation and real cases, exercises keen cost insight and rigorous logical analysis ability, forms the scientific management concept of "counting for management and combining management and calculation", and cultivates the professional attitude and craftsmanship of love and dedication in the process, In the process, students will develop the professional attitude and craftsmanship of dedication and excellence. Through systematic learning, students can not only master the professional skills of cost accounting, but also shape good professional moral qualities and form a firm sense of social responsibility, so that they can become high-quality accounting talents with both profound professional background and noble moral sentiments [7].

### 3. Teaching methods and tools

In the teaching practice of this course, we adopt diversified teaching methods and means, including lecture method, hand-drawn electronic board teaching method, case method, and online and offline hybrid teaching mode, and fully integrate the elements of the course's ideology and politics, in order to promote the overall development and value leadership of students. The proportion of each teaching method used in the teaching process is shown in Table 2.

Table 2: Percentage of application of teaching methods

Teaching methods	Proportion of applications (%)
lecture method	30
Hand-drawn electronic board teaching method	50
case study	30
Blended online and offline teaching	20
practice method	20

(1) Hand-drawn board interactive teaching and Civics integration. In addition to strengthening the functions of intuitive display and thinking guide to help students accurately grasp the focus of the classroom and improve note-taking efficiency, hand-drawn electronic board teaching can also cultivate students' rigorous and meticulous work attitude and pragmatic professionalism through real-time demonstration of the cost calculation process. In addition, teachers can incorporate hot social issues and corporate ethics cases into the process of board writing, guiding students to reflect on the economic ethics and social responsibility behind the cost behavior while mastering professional knowledge, so that Civic Education can be skillfully infiltrated into daily teaching.

(2) Case teaching and Civics context construction. In the selection of cases, it not only pays attention to the value of combining theory with practice, but also highlights how to balance economic and social benefits in the process of cost management, reflecting the core values of corporate socialism such as green development, fairness and justice, and honest management [8].

Through vivid case studies, students are inspired to think about the role of management accounting in promoting the sustainable development of enterprises and safeguarding the rights and interests of employees, and are prompted to consciously practice social responsibility and professional ethics in actual operation[9].

(3) Exercise Feedback and Civics Incentive Mechanism. The classroom practice session is not only to test students' mastery of cost management accounting knowledge, but also to cultivate their independent thinking and problem solving ability. Combined with the Civic Education, we emphasize teamwork and mutual help spirit, and advocate students to actively communicate and make progress together when facing complex calculation tasks. At the same time, by recognizing and motivating students' individual efforts, we enhance their self-confidence and sense of achievement, and cultivate their diligent and hardworking, persistent learning attitude and reverence for their future work.

(4) Online and offline hybrid teaching and Civic and political construction. In the construction of course Civics, in addition to ensuring that students can independently prepare and review their professional knowledge, extended reading materials and video resources related to course Civics are also embedded, guiding students to deepen their understanding of national macroeconomic policies, enterprise development strategies and other aspects in the process of self-learning[10]. Offline teaching focuses on deepening the discussion of online content, as well as the exchange and collision of ideas between teachers and students. Through the combination of online and offline, the closed-loop learning process of "pre-study-study-discussion-summary" is constructed, and in each link, attention is paid to cultivating students' national sentiment, legal concept and the spirit of the times, and finally The organic unity of professional knowledge teaching and ideological and political education is realized.

#### 4. Teaching effectiveness

On the basis of focusing on the essence of cost management accounting knowledge, this course deeply integrates the ideological and political elements of the course. It not only helps students to build a knowledge framework of cost management system covering economic, legal, moral, social responsibility and other dimensions, but also intuitively shows the internal connection between various parts of knowledge through the innovative application of mind mapping teaching tools. This course enables students to have a comprehensive understanding of the cost management system, while having a deeper understanding of the cost management system. This course enables students to have a comprehensive understanding of the cost management system and a deeper understanding of the social responsibility and ethics that enterprises should undertake while pursuing economic benefits.

Through a variety of well-planned teaching methods such as hand-drawing board teaching, case studies, practice interactions and online and offline blended teaching, the course has successfully stimulated students' enthusiasm for in-depth exploration of cost management accounting and their sense of active learning, and practically enhanced their ability to solve cost problems at the practical operational level. It is especially worth mentioning that the integration of the course's ideology and politics has significantly enhanced the students' sense of social responsibility and professional mission, and they are able to consciously consider the national interests, industry rules and public welfare when dealing with cost decision-making and control, reflecting the value orientation of high-quality talents in the new era.

Student feedback indicates that the learning experience in the Cost Management Accounting course has had a profound impact on their subsequent academic and professional careers. When they encountered cost management problems in their postgraduate research and practical work,

students were not only able to solve them by applying the professional skills they had learned, but more importantly, they were able to stand in a higher perspective, apply the principles and concepts acquired in the Civic and Political Education to guide their decision-making, and strive to adhere to the legally compliant, fair and just, and green and sustainable development paths in the process of maximizing the cost-effectiveness. The effectiveness of this series of teaching has strongly demonstrated the positive role of curriculum Civics in cultivating compound, applied and innovative accounting talents.

## 5. Teaching conditions

In the process of building a high-quality teaching and learning environment, this course pays particular attention to the integration with the course's ideology and politics, forming a series of distinctive teaching and learning conditions:

### (1) Integration of diversified faculty members and curriculum guidance on ideology and politics

This course has a team of teachers with profound education and sense of responsibility, the course leader and core members have intermediate or senior titles, reasonable age gradient, solid academic background, rich practical experience, and in-depth and thorough understanding of the cost management accounting course system. The teaching team is not only good at excavating and analyzing the key and difficult points of the course, but also good at using diversified teaching strategies to achieve the goal of educating people. In addition, it is worthwhile to pay special attention to the fact that we have hired an accountant-in-charge with rich financial experience and high professional ethics as a practical tutor, which not only ensures that students can get comprehensive guidance combining theory and practice, but also integrates the elements of ideology and politics into the daily teaching and cultivates the students' professional ethics of adhering to the principle of honesty and fulfillment of social responsibility in the practice of cost management.

### (2) Updated and iterative course content and Civics materials

The course selects Cost and Management Accounting (Third Edition) published by Renmin University of China Press in 2020 as the core textbook, supplemented by the annually updated financial cost management textbook for the CPA exam, to ensure that the course content not only meets the requirements of the undergraduate education syllabus, but also reflects the industry dynamics and the new changes in policies and regulations in a timely manner, so that, while teaching specialized knowledge, it is fully permeated with the new era of China's characteristics of In this way, while imparting professional knowledge, the course fully penetrates the socialist economic thought of the new era with Chinese characteristics and the ethical and legal concepts in financial management.

### (3) Diversified Curriculum Resources Incorporating Civic and Political Elements

We have made great efforts to create a set of three-dimensional educational resources including multimedia courseware, which covers reading materials and references rich in ideological and political connotations, as well as a vivid and vivid teaching case library containing the laws of social and economic development and the ethics of business management. In addition, it is also equipped with a library of exercises that follow the industry standards, the electronic version of the latest CPA textbook, and a collection of links to web resources related to cost management accounting that reflect the spirit of the times. All these course resources have been uploaded to the micro-teaching platform, making it convenient for students to access them anytime and anywhere and draw professional knowledge and value education from them.

### (4) Solid Platform for Curriculum Development and Specialized Civic Investments

Relying on the strong educational and teaching platform of Sanya College and the College of



Finance and Economics, this course has received unprecedented support in teaching reform and construction in recent years. Especially in the context of the current emphasis on scientific research output, the Academic Affairs Office of Sanya College and the School of Finance and Economics have always adhered to the fundamental task of cultivating people with moral integrity, regarded teaching quality as the lifeblood, and reflected the great importance attached to the construction of the course Civics and Politics in both the teacher evaluation mechanism and financial support. For the course "Cost Management Accounting", the university specially allocated 20,000 RMB in 2023 for the special construction funds for course ideology and politics, and the college actively coordinated with the quality video production team to jointly promote the innovative development and dissemination of course ideology and politics content. Thanks to this, the course has been able to gradually build up a coherent course civic system on the basis of a solid professional foundation, realizing the effective unity of knowledge transmission and value leadership.

## 6. Innovative construction results

### (1) Innovative Construction of Video Resources for Curriculum-based Civics and Politics

In the teaching innovation of this course, centering on the core of the course's ideology and politics, the thematic video form has been adopted to provide in-depth interpretation and example analysis for some abstract and difficult concepts in cost management accounting. These video resources not only include the explanation of professional knowledge, but also cleverly incorporate professional ethics, social responsibility, green development, the concept of the rule of law and other ideological elements, forming a unique course ideological digital video resource library. This online and offline teaching mode not only helps students to deeply understand professional knowledge, but also guides them to examine and understand the important role of cost management accounting in enterprise operation and social and economic development from a higher perspective, and cultivates their correct value orientation and professionalism.

### (2) Transformation of Civics and Politics of the Exercise Bank and Online Test Platform

The course has set up a comprehensive exercise library, and through the dual platforms of "Lightspeed Cloud" and "Micro Teaching Assistant", it has realized the organic combination of the elements of ideology and politics and professional practice. On the platform of "Light Speed Cloud", the questions with Civic and political cases and ethical considerations are included in the exercise library, and students are encouraged to participate in random exercises for an unlimited number of times, and a point and ranking system is set up to motivate students to actively review and explore, and to improve the enthusiasm of extracurricular learning. At the same time, the "micro-teaching assistant" platform is used to conduct chapter and midterm quizzes to monitor students' mastery of knowledge in real time, ensuring that they are influenced by Civic and political education in a subtle way while answering professional questions.

### (3) Application of Curriculum Civics Integration in Teaching Evaluation and Management Sessions

In terms of teaching evaluation and management, this course makes full use of the Internet applet "Micro Teaching Assistant", and closely integrates it with the course ideology. By signing in before class, it not only reduces the phenomenon of tardiness, but also takes this opportunity to remind students to respect the classroom and cherish the concept of time; in the middle of the class, the use of the point-answer function to randomly ask questions not only strengthens the students' tension in the classroom, but also introduces the Civic and political cases related to the course content in a timely manner, which enlightens the students' dialectical thinking and cultivates their ability to comprehensively analyze the problem. After the class, the Q&A function assigns review questions containing Civics and Politics content, which strengthens students' memory and understanding of



what they have learned, and at the same time deepens their understanding of national policies, corporate ethics, laws and regulations, and other aspects. In addition, with the help of the courseware sharing function, the teacher skillfully integrates the course's Civic-Political content into the pre-study materials before the class and the review materials after the class, guiding the students to form the correct worldview, outlook on life and values in the process of learning Cost Management Accounting, which truly realizes the seamless connection between the whole process management of the course and the Civic-Political education of the course.

## 7. Conclusion

In the face of the needs of undergraduate professional education in the new era, the implementation strategy of the Civic and Political Education for the Financial Management Program should focus on the innovation of educational concepts and teaching modes. First of all, we should precisely position the combination point between the content of civic education and professional knowledge, ensure the seamless integration of the two, and form an education system that not only teaches professional knowledge but also strengthens the value leadership. Secondly, the diversification of teaching methods should be emphasized to enhance students' interest and participation through case teaching, situational simulation, technological integration and other means, so as to realize the synchronization of knowledge transmission and value shaping. Once again, an open and innovative curriculum ideology system should be constructed to encourage interdisciplinary cooperation and strengthen practical application to ensure that students can combine what they have learned with social reality and promote the unity of personal ideals and national needs. Finally, the optimization and innovation of the evaluation system is the key to measuring the effectiveness of curriculum ideology and politics, and the combination of process evaluation and result evaluation is needed to ensure the continuous improvement of teaching activities and the comprehensive enhancement of students' overall quality. Through the implementation of these strategies, we can effectively promote the overall development of moral, intellectual, physical, aesthetic and labor of financial management students, and lay a solid foundation for the cultivation of composite talents with both professional skills and noble character.

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