

## **Research on the Ideological and Political Education Reform of Management Accounting Course under the Background of Chinese-Style Modernization**

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### **ABSTRACT**

*Against the backdrop of Chinese-style modernization, management accounting should be guided by knowledge expansion, knowledge innovation, and knowledge application to better enhance the value creation capacity of organizations and serve the national economic development strategy. This study focuses on analyzing the course construction path of management accounting. Based on the functions of management accounting, it explores the organic integration design of ideological and political education elements and professional content, laying the foundation for constructing an independent knowledge system of management accounting in China.*

**Keywords:** management accounting; curriculum ideological and political construction; teaching reform

### **1. Introduction**

As a universal business language worldwide, accounting is not merely a method and technique of calculation, its role is self-evident. With the application of new technologies such as intelligent manufacturing, big data, artificial intelligence and the Internet of Things, there is an increasing demand for accounting innovation and transformation. Currently, traditional accounting is transforming into management accounting. Management Accounting, as a core course in the accounting major, mainly uses accounting data information to predict, make decisions, plan, control and other management behaviors in the daily operation of enterprises. Its prerequisite courses include accounting and supervision courses such as basic accounting and cost accounting, and subsequent courses include accounting information data analysis courses such as financial management and report analysis. Only when the accounting information in the early stage is calculated solidly and accurately can the data analysis and management activities in the later stage be meaningful. Ideological and political education should be emphasized in the

previous and subsequent courses, but the focus is different. The previous courses focus on accounting integrity education, enabling students to establish a professional mindset of honesty and adherence to standards. The subsequent courses focus on professional ethics education in data usage. Therefore, it is particularly urgent and necessary to conduct ideological and political education for the course of management accounting.

## **2. Course construction path**

In the construction of management accounting course, the concept of ideological and political education in the curriculum is implemented, with an emphasis on outcome orientation. Learning objectives are restructured, course content is optimized, teaching methods are enriched, and assessment methods are upgraded. Starting from the aspects of ideological and belief education, core values education, accounting culture education, accounting professional quality education, and lifelong learning and professional mission education, the organic integration of ideological and political elements with professional content is designed. Through the adoption of methods such as information media, case analysis, classroom discussion, and on-site investigation, the aim is to cultivate students' mastery of the basic principles and predictive decision-making methods of management accounting, while enabling them to identify and solve problems in the practical process. The specific paths for the construction of management accounting course are as follows:

### **2.1 Set learning objectives**

Based on the characteristics of the management accounting course, students' learning objectives are divided into three major goals:

(1) Setting knowledge objectives. Based on the framework of Chinese management accounting, the focus is on cultivating accounting talents with both business and management capabilities, achieving the integration of business and finance, as well as technology and management. Students need to understand the relevant concepts and methods of management accounting. On the basis of mastering the basic concepts, theories and methods, they should acquire the core working abilities of management accounting, and have the ability to handle flexibly in different application scenarios <sup>[1]</sup>.

(2) Setting professional competency goals. With the development trends of big data, artificial intelligence, mobile Internet, cloud computing and the Internet of Things, it is necessary to attach great importance to the diversified and information-based development of students, aiming to cultivate management accounting talents with high quality, strong ability, theoretical understanding and practical skills.

(3) Setting ideological and political teaching objectives. As the management accounting course is related to enhancing enterprise value management, the ideological and political teaching objectives of the course are to integrate the legal and moral factors of the core socialist values into the professional ethics education of management accounting, guide students to improve their own moral cultivation, and unify personal responsibility with social responsibility. Students can develop a sense of risk awareness in their work and study.

## **2.2 Design teaching content**

This course designs teaching content from the aspects of ideological and belief education, core values education, accounting culture education, accounting professional quality education, lifelong learning and professional mission education. In response to the teaching difficulties such as abstract management accounting theories and predictive decision-making methods in the teaching content, the teaching team combines typical enterprise management innovation cases to design digital transformation scenarios, allowing students to understand the functional role of management accounting in the transformation of production materials in an enterprise management simulation environment, and stimulating their enthusiasm for learning <sup>[2]</sup>. The course attaches great importance to cross-border integration, highlighting the cross-integration of accounting with disciplines such as economics and management, and cultivating students' cross-border thinking.

## **2.3 Give full play to the exemplary role of teachers**

The ideological and political education in the course of management accounting is not an independent ideological and political course, but an integration of ideological and political education into professional course teaching <sup>[3]</sup>. The improvement of teachers' awareness, ability and action provides a fundamental guarantee for the ideological and political construction of the management accounting course and the moral education of talents. To enhance teaching effectiveness, the course teachers explore ideological and political materials in the courses and skillfully apply them to the teaching process, integrating them with the specific teaching content to achieve a subtle and imperceptible influence. This requires teachers to constantly conduct research on the localization of cases. Different from the introduction of Western cases in management accounting textbooks, more Chinese enterprises should be developed as cases, such as introducing the application of responsibility accounting in China Post Group, the strategic cost management tools of AVIC Optoelectronics Company, and the application of budget management in China Railway Shanghai Bureau Group Co., LTD., etc., to enable students to have a better understanding of China's basic national conditions and achieve the goal of ideological and political education in the curriculum. In addition, through joint hosting of thematic lectures by ideological and political teachers and course teachers, cases are integrated

into the lectures for joint teaching.

### **3. Organic integration of ideological and political education elements with professional content**

With the development and application of management accounting in the post-marketization, post-internationalization, post-industrialization and post-informatization era, new requirements have been put forward for the cultivation of accounting talents in universities. Management accounting, as a course that is both technical and social, not only involves the acquisition of professional knowledge but also integrates education on worldviews, outlooks on life, and values. In teaching, a dual-path cultivation model of ideological and political education in the curriculum and professional ability should be reflected <sup>[4-5]</sup>. The organic integration of ideological and political elements and professional content in the management accounting course includes the following five dimensions:

**Table 1 Integrates ideological and political elements into the teaching content of management accounting**

Dimension	Key points of teaching	Ideological and political elements	Design of ideological and political teaching process	Teaching format
Ideological and belief education	Objectives of management accounting; strategic management accounting; profession of management accounting	Rooted in China's national conditions; multi-dimensional thinking mode; professional ethics of management accounting	JD Logistics' strategic layout; Midea's intelligent manufacturing transformation; Luckin Coffee's scandal and turnaround; financial fraud incident of Kangmei Pharmaceutical	Information media; case analysis; class discussion
Core values education	Fixed costs; full cost method and variable cost method	Scientific spirit; core socialist values	Huawei's path of technological innovation; breakthroughs in the production model of state-owned enterprises based on sales; Xiaomi's cost management innovation; BYD's mask production	Information media; case analysis; class discussion; on-site investigation
Accounting culture education	Management accounting tools	Promote traditional Chinese culture	Integration of Sun Tzu's Art of War, Analects, and management accounting; modern corporate harmony culture	Information media; case analysis; class discussion
Accounting professional quality education	Cost-volume-profit analysis model; economic forecasting; self-made or outsourced decision-making; target cost method; comprehensive budget management	Risk response and management; scientific management and decision-making; craftsmanship spirit	Blind boxes for airline tickets; cost control by Shanghai Shengkang; breakthroughs in China's "bottleneck" technologies in integrated circuits; impact of tax reduction policies on the company	Information media; case analysis; class discussion; reflection after class
Lifelong learning and professional mission education	Enterprise management accounting reports; long-term investment decision-making; balanced scorecard	Building a community with a shared future for mankind; professional identity in management accounting; fulfilling professional missions	Letv's financial statement puzzle case; Haier's successful management accounting strategy; Nongfu Spring's Linjiang Changbai Mountain Project; reflections on Made in China 2025	Information media; case analysis; class discussion; reflection after class

### **3.1 Ideological and belief education**

(1) Rooted in China's national conditions. In the era of knowledge economy, the development of accounting education in China must determine accounting education goals that are in line with China's national conditions. Especially in the teaching of management accounting, it is difficult to fully absorb the educational methods and approaches of western management accounting to adapt to China's national conditions and is not conducive to its widespread application in domestic enterprises <sup>[6]</sup>. In the Introduction to Management Accounting, through the review of the formation and development of management accounting, it is intended to introduce in detail the deeds of Mr. Yu Xuying, the pioneer of management accounting in China, who led the introduction, creation, and development of management accounting to meet the needs of China's modernization. It inspires students to understand the essence of management accounting and its application in China. By interpreting policies such as the Guiding Opinions on Comprehensively Promoting the Construction of the Management Accounting System issued by the Ministry of Finance, students are guided to have a deeper understanding of the attributes, objects, methods and scope of management accounting.

(2) Multi-dimensional thinking mode. The traditional logical thinking mode of accounting information is not applicable to the transformation of accounting functions under digital management. It is necessary to cultivate a strategic thinking mode of management accounting in accounting professional courses. In the teaching of strategic management accounting knowledge points, through the analysis of enterprise examples such as JD Logistics' layout strategy and Midea's strategic transformation in intelligent manufacturing, students are guided to use the SWOT tool for strategic analysis and think about how to better choose development strategies in terms of the relationship between enterprises and the competitive environment. By organizing students to discuss topics such as the goal of achieving maximum value appreciation in management accounting, traditional accounting knowledge is combined with modern management knowledge, guiding students to re-examine the purpose of management accounting.

(3) Professional ethics of management accounting. Although management accounting has its own professional ethics rules, with the wide application of digital technologies such as big data and artificial intelligence, the discretionary power of management

accountants will increase. Therefore, it is necessary to place human morality in an important position in the teaching of management accounting content [7]. In the teaching of management accounting profession, it is proposed to combine specific case scenarios to extend students' thinking on related issues: Will the choice of different cost accounting methods and the reasonable allocation of indirect costs expenses among various beneficiaries lead to differences in the recognition of costs and expenses in different accounting periods? Can the objectivity and fairness of cost and expense recognition measurement be maintained in various enterprise and market environments? By guiding students to sort out these issues, we can help them enhance their professional cognitive ability and comprehensive behavioral ability on the basis of mastering professional knowledge.

### **3.2 Core values education**

(1) Scientific spirit. To approach management accounting with a scientific spirit, it is necessary to establish two types of thinking: critical thinking and creative thinking. In the explanation of the full cost method and variable cost method, by guiding students to understand the breakthrough of the production model based on sales in the operation of state-owned enterprises, they can have a correct understanding of the laws of social and economic development. By designing a special seminar on enterprise innovation, students are organized to discuss cases such as Huawei's technological innovation path and Xiaomi's cost management innovation in groups, to achieve the creation of digital transformation scenarios. While stimulating students' interest in exploration and thirst for knowledge, it enables them to objectively analyze the different environmental characteristics faced by enterprises both internally and externally. Students can fully recognize the functional role of management accounting in the transformation of production materials, and pursue the scientific spirit in theory and practice.

(2) Core socialist values. The focus of the course construction of management accounting is to organically integrate the core socialist values and guide students to adhere to basic moral principles such as honesty and trustworthiness, objectivity and fairness, and integrity and self-discipline. Students should enhance their self-cultivation and integrate personal responsibility with social responsibility. In the teaching of fixed cost and variable cost, organize students to discuss the case of BYD's mask production. On the one hand, the fixed costs do not change with the

variations in business volume, and the existing factory equipment can be utilized to switch to mask production for survival. On the other hand, it demonstrates the enterprise's social responsibility of cross-border production, enabling students to recognize the patriotic spirit of mutual assistance and inspiring their patriotic enthusiasm.

### **3.3 Accounting culture education**

Although modern accounting originated in industrialized countries, for a long time in history, the application of accounting in management and other aspects in China was relatively advanced. In the course of management accounting, we focus on highlighting the cultural essence on which Chinese management accounting practices rely, revealing the channels that Chinese traditional culture influences Chinese management accounting theories and methods, and integrating ideological and political education into the teaching of management accounting. In the teaching of business forecasting, the importance of business forecasting is explained by citing the traditional Chinese saying "A man without foresight will have immediate worries" from the Analects of Confucius through online reading and case analysis. This will guide students to plan everything and not act blindly. Creatively combining the ancient Chinese Art of War by Sun Tzu with the thought of strategic management accounting, using the Art of War to expound the methods and characteristics of strategic management accounting, highlighting the elements and wisdom of traditional Chinese culture.

### **3.4 Accounting professional quality education**

(1) Risk response and management. In the teaching content of management accounting, emphasis is placed on the improvement of professional skills, such as risk response and case studies in management accounting under the new situation. By guiding students to focus on real-world issues, such as the activity where many airlines launch blind box tickets to seek development in the fierce market competition, they aim to provide the greatest possible marginal contribution under a fixed cost. Students combine the knowledge they have learned with practice, perceive and utilize management accounting to transform and enhance their risk management capabilities, and develop a risk response awareness.

(2) Scientific management and decision-making. The application of management

accounting aims to enhance an enterprise's internal control capabilities and achieve scientific management of various business activities. By integrating Taylor's scientific management theory mentioned in management courses, which involves standardized and scientific management within enterprises, with management accounting methods such as standard cost, budget control, and variance analysis in management accounting. Based on their mastery of modern management theories, students attempt to understand the essence and development laws of management accounting from different disciplinary perspectives, and objectively view how management accounting can enhance the work efficiency of enterprises.

(3) Craftsmanship spirit. Management accountants deal with digital information, so they are meticulous and rigorous in their basic daily work, emphasizing the accuracy and completeness of digital information. In the teaching of the management accounting course, the breakthroughs of China's integrated circuits "bottleneck" technologies is introduced, and the experience of China's chips being "strangled" is described, emphasizing the importance of independent research and development for cost control. This can inspire students to recognize the complexity and precision of management accounting work, cultivate their practical operation ability in management accounting, and foster a spirit of craftsmanship that strives for excellence.

### **3.5 Lifelong learning and professional mission education**

(1) Building a community with a shared future for mankind. The development of management accounting has advanced in tandem with modern economic growth, contributing to the high-quality development of China's economy. In the teaching of long-term investment decisions, by introducing the entire process of the Nongfu Spring Linjiang Changbai Mountain project, students are guided to enhance their awareness of harmonious coexistence between humans and nature and protect the environment. At the same time, it encourages students to master and continuously refine the theoretical and methodological system of management accounting, such as the research on social governance issues like financial and accounting supervision, and contribute the strength of management accounting to building a community with a shared future for mankind.

(2) Professional identity in management accounting. The cultivation of professional identity ability is a soft power that promotes the development of management

accounting talents and should be integrated throughout the management accounting teaching. By improving the course design of management accounting and connecting with experts from school-enterprise cooperation units, students can initially understand the characteristics of the management accounting profession in practice and enhance their sense of identity with the management accounting profession. By inspiring students to think about the practical management accounting in enterprises, it can stimulate the intrinsic motivation of students for learning management accounting.

(3) Fulfill professional missions. As the helmsmen of an enterprise's operation, management accountants shoulder the important professional mission of creating value for the organization. In the teaching of management accounting courses, it is not advisable to cultivate students into traditional data processors while neglecting their understanding of the professional mission of management accounting. In the lecture on enterprise management accounting reports, a series of cases such as Haier's successful management accounting approach and Made in China 2025 are introduced. By inspiring students to actively participate in enterprise management, clarifying the various responsibilities and obligations that management accounting work should possess, and continuously enhancing the ability to explore and create enterprise value.

#### **4. Conclusion**

The key to cultivating management accounting talents lies in teachers, and the key to implementing ideological and political education in management accounting courses also lies in teachers. The entire teaching team of management accounting has clearly defined the requirements of the Party and the government for ideological and political education, and actively participates in political and professional studies. Adhering to the driving force of social demand and practice, we focus on the development of students' abilities and the output of learning outcomes, providing a guarantee for the cultivation of high-quality management accounting talents. In the teaching process of this course over the years, emphasis has been placed on the education of professional ethics and social responsibility fulfillment in management accounting. By regularly conducting specialized training on ideological and political education and teaching reform for the course teaching team, the ideological and political capabilities of teachers are cultivated and enhanced, laying a solid foundation for the construction of ideological and political education in the management accounting course.

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