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Exploration of Management Accounting Teaching Reform from the Perspective of Ideological and Political Education Integrated into the Curriculum

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Abstract: Based on the new demands for management accounting talents in the construction of ideological and political education integrated into courses and high-quality development, this paper investigates the integration path and practical strategies for management accounting teaching reform, addressing problems such as the lack of social responsibility and professional ethics education in traditional teaching, and students' tendency to prioritize profit over responsibility in decision-making. The study reconstructs the "three-dimensional" teaching objectives of knowledge, ability, and value, designs dual modules of "social responsibility cost management" and "professional ethics conflict decision-making", and adopts contextualized teaching methods such as ethical debate and role-playing to promote the organic integration of ideological and political elements into professional teaching. Practice has shown that the reform significantly improves students' consideration rate of social responsibility costs and their ability to identify ethical conflicts, effectively promoting the coordinated development of knowledge impartation, ability cultivation, and value shaping. It provides an operable solution for cultivating management accounting talents with both moral integrity and financial acumen.

Keywords: Ideological and Political Education Integrated into Courses; Management Accounting; Accounting Education Reform.

1. Introduction

Guided by the fundamental task of "cultivating individuals with virtue" in higher education in the new era, the construction of ideological and political education integrated into courses has become the core path for achieving the deep integration of value shaping, knowledge imparting, and ability cultivation [1]. As an important course that will provide information support for the internal decision-making and resource allocation optimisation of the organisation, the teaching of management accounting will help students develop professional skills and promote their values and ethical concepts for future managers and accountants [2]. At present, China's economy and society are all moving towards a high-quality development stage. With the progress of the "dual carbon" goals, the deepening of corporate social responsibility, and an increased awareness of governance among stakeholders, new demands have emerged for the quality of management accounting talents: in addition to cost control and performance management skills, they should also possess a sense of social responsibility and high professional ethics, be able to make long-term decisions that balance economic, social and environmental interests in complex circumstances, etc. [3] However, according to the current situation of teaching practices in management accounting, a problem of "ideological and political absence" still exists: instrumental rationality has been emphasized to the extent that value guidance is lacking, and thus it fails to meet the urgent demands of national strategies and industry development. The two problems are as follows: First, the curriculum system does not systematically integrate social responsibility and professional ethics. Textbooks and teaching have often focused on technical models and profit-oriented decision-making systems, but little attention has been paid to in-depth studies of practical problems such as green costs and ethical risks. Second, the students often choose to pursue profits rather than responsibilities in their simulated decisions. For example, in a case study, one might be more inclined to select a short-term profit-making plan that disregards environmental costs and ignores supply chain ethics, thus demonstrating a lack of sensitivity and critical thinking regarding the potential long-term social costs of such choices. This deviation in values indicates that the transmission of professional knowledge does not align with the goal of moral education for students.

Faced with this realistic dilemma, exploring the reform of management accounting education from the perspective of ideological and political education in the curriculum, and promoting the organic integration of social responsibility and professional ethics into teaching content, methods, and evaluation, not only has a distinct necessity of the times but also provides an important opportunity for innovating the paradigm of business education [4]. This paper aims to systematically construct a teaching system that integrates social responsibility orientation, design an operable ethical integration path, guide students to establish a professional decision-making perspective of "having both moral integrity and financial acumen, and balancing righteousness and profit", and thereby cultivate management accounting talents who meet the requirements of high-quality development and possess both professional skills and responsibility ethics. The following sections will sequentially sort out the current research status, diagnose specific problems in current teaching, elaborate on the core design and implementation strategies of teaching reform, verify its feasibility through effectiveness analysis, and ultimately summarize and refine experiences and directions with promotional value.

2. Diagnosis of Teaching Issues: Manifestations and Causes of Ideological and Political Absence

At present, there is a notable "ideological and political absence" in the application of management accounting teaching. The particular forms and reasons for this can be organised into three categories: forming students' values, designing course content and methods, and building a teaching evaluation system.

In terms of students' values and career cognition, instrumental rationality often takes precedence over value rationality, and thus, many students have been inclined to adopt a "profit-oriented" mindset in decision-making simulations. For example, in cost control or investment project analysis, students are more likely to choose a short-term financial solution by postponing the upgrade of environmental facilities, using an unscrupulous and low-cost supplier, or omitting necessary social security expenses. Their conception of "cost-effectiveness" is limited to apparent economic costs and revenues, and they are unaware of or fail to account for implicit or long-term social costs, such as environmental damage, reduced employee morale, and harm to the community. At the same time, students' understanding of professional ethics norms often remains at the abstract level of legal provisions. When facing ethical grey areas in specific business circumstances (e.g., the boundary between business entertainment and bribery, the adequacy and selectivity of information disclosure, etc.), they often have vague cognitions and weak judgment. The values do not align with the demand for students to establish a framework of values that goes beyond short-term economic interests and covers multiple responsibilities in teaching.

There are structural deficiencies in the current teaching system for courses on the content and methods of teaching social responsibility and professional ethics. In terms of content, the main chapters of traditional management accounting textbooks still focus on classic tools such as cost accounting, budget control and performance assessment, and there are few systematic introductions to content modules like "socially responsible cost accounting", "environmental management accounting" or "sustainable performance evaluation". Therefore, the relevant concepts have not been added to the knowledge system or are unavailable. Although case teaching has been used widely in terms of teaching methods, the selection and compilation of these cases often focus on demonstrating how management accounting tools can help achieve financial goals; carefully designed decision-making scenarios that include real ethical dilemmas and multiple responsibility trade-offs are lacking. For example, there are seldom cases that require students to deeply consider "whether a factory with marginal profits but a significant impact on the local community should be closed under performance pressure" or "how to weigh the use of overseas suppliers with lower costs but questionable labour standards". Other interactive forms that can arouse a sense of value conflict and deep thinking are also rarely used in teaching. Therefore, ethics and social responsibility education have become mere talk and have failed to move students emotionally.

In terms of teaching evaluation and assessment, the traditional evaluation system has focused on "skill emphasis and value neglect", and is thus unable to measure and promote the effectiveness of ideological and political education integrated into courses. Assessment methods are still focused on the professional skills of calculation analysis and scheme design. Although case analysis is used, the main points in the score criteria are still the correctness of the financial analysis and the strength of the logic. There are no specific evaluation indicators or weightings for the dimensions of whether social responsibility factors are included in students' plans and how reasonable the process of their ethical reasoning is. This kind of assessment suggests to the students that ethics and social responsibility are "soft" subjects outside the main curriculum, and therefore may be overlooked in the race for high scores. The lack of an evaluation system means we cannot determine whether the value education has been effective; thus, the teachers and students will not be motivated to participate in it either.

3. Teaching Reform Design: The Integration Path of Social Responsibility and Professional Ethics

In light of the above teaching dilemma, and to promote the translation of social responsibility and professional ethics from theoretical advocacy into teaching practice, this study proposes an integrated path design based on "three-dimensional goal reconstruction", supported by "dual-module content innovation", and anchored in "situational teaching methods". This Design intends to integrate professional knowledge, practical skills and values organically.

3.1. Reconstruction of Teaching Objectives: Constructing a Three-Dimensional System Integrating Knowledge, Ability, and Value

The first change in the reform is a new goal for teaching. We have broken through the traditional single-dimensional focus on the mastery of instrumental knowledge and established a three-dimensional integrated objective system of theoretical cognition, practical application and value internalization. In terms of theoretical cognition, the objective is no longer to learn the traditional knowledge of cost behaviour analysis and cost-volume-profit model, but rather to understand how far and under what conditions management accounting concepts can be applied. The aim is to lead students to adopt the extended concept of "green costs" (e.g., costs of carbon emission rights and pollution control), "ethical costs" (e.g., damage to reputation and litigation risk due to unfair labour practices), and "social costs", and to treat them as equally real and significant decision-making factors alongside material costs and labour costs. Thus, it internalises the concept of stakeholder theory and sustainable development for students.

The purpose of the application in practice is to promote all-round development of decision-making ability in complex simulations and real life, such as budgeting and variance analysis, rather than mere skill operation. Students should be able to identify relevant social responsibility indicators in their management accounting results independently (e.g., investment evaluation reports, cost control recommendations, performance appraisal systems) and integrate them. For example, in the investment decision for a production line, one must calculate and compare the energy consumption and carbon emissions of all options; in a model to evaluate suppliers, ethical screening indicators, such as labour standards in the supply chain and environmental compliance, need to be set. The level requires a cognitive shift from "whether it can be done correctly" to "why this way is better".

In terms of value internalisation, the aim is no longer to develop high-quality talents but to nurture responsible managers and accountants with a strong sense of morality and financial literacy. Through continuous experience and reflection on value conflicts, students are gradually able to break away from the narrow concept of short-term financial profit and build an all-weather value creation system based on the "triple bottom line" (economic, social and environmental).The core is to cultivate students' courage and judgment to make choices that align with professional conscience and social expectations when facing ethical dilemmas such as "compliance without morality" or "profit with loss", ultimately forming a solid professional value system where "wealth is nurtured by morality and benefits are obtained through righteousness".

3.2. Course Content Innovation: Developing Dual Main Modules of Social Responsibility and Ethical Decision-Making

To achieve the three-dimensional objectives of the course, it is necessary to modularize and deepen the teaching content, and design it around two mutually supportive main lines. The first is the social responsibility cost management module, which aims to help students systematically establish a knowledge system for quantitative analysis and management of social responsibility issues. The core covers environmental management accounting and supply chain ethical cost analysis. In the environmental management accounting part, it focuses on the "dual carbon" strategic background, explaining the application of environmental cost accounting methods such as activity-based costing in environmental cost allocation, including accounting treatment of carbon emission rights, transaction cost management, and the environmental dimension in product life cycle cost analysis. In terms of supply chain ethical cost analysis, it guides students to identify and assess ethical risks in the supply chain, such as various costs that may arise from forced labor or unsafe working environments, including regulatory fines, brand value loss, and supply chain disruption risks. It also introduces management practices such as fair trade procurement and supplier code of conduct audits as corresponding risk hedging strategies, thereby extending the scope of traditional cost management from within the organization to the entire value chain and social ecosystem. The second is the professional ethics conflict decision-making module, which focuses on training students' ability to analyze, judge, and make decisions when facing typical ethical dilemmas. Design a good conflict scenario and, thus, test the moral rules. This section will introduce a case study of a game on business ethics and cost-benefit analysis, specifically focusing on behaviour of commercial bribery. The teaching will not only mention the legal prohibition of bribery but also have students apply management accounting tools to quantify the short-term benefits and long-term risks of bribery, such as legal penalties, fines, loss of management efficiency, and damage to reputation; thus, a full-process cost-benefit analysis can be carried out. At the same time, it has designed plans to reduce costs in the short run by conducting large-scale layoffs and cutting benefits, thus creating a trade-off between human resource costs and employee well-being. It can help students calculate the savings in explicit labour costs and, at the same time, consider the comprehensive effect on employee morale, organisational knowledge loss, recruitment and training costs, community relations and public image; thus, they will learn that people-oriented management is both a moral requirement and a long-term economic rationality.

3.3. Teaching Method Design: Promoting Value Experience Through Contextualized and Interactive Teaching

New Ways of teaching will help to deliver the integrated content effectively and inspire students to internalise the values. We propose student-centred contextualised and interactive teaching to create an "immersive" ethical learning environment.

Ethical debate competitions have addressed all kinds of contentious issues in the industry, such as whether, in the face of fierce competition, chip manufacturing companies should allocate more resources to short-term profitable projects or long-cycle, high-risk core technology research and development, and whether, under performance pressure, a low-cost, compliant but environmentally damaging waste-disposal solution should be selected for the community. During the preparation and confrontation stages, proponents and opponents need to explore the economic rationale, social responsibility and technological ethics of these problems in depth to strengthen their construction ability for strong arguments and rational persuasion in the face of value conflicts.

Role-playing and simulated decision-making create realistic management situations where students take on various roles, such as CEO, CFO, independent director, union representative, environmental NGO consultant, etc., and engage in discussions and voting on proposals that have serious ethical problems (such as whether to implement a highly polluting but highly profitable overseas investment plan) during simulated board meetings or project review sessions. Thus, the students can personally feel all kinds of pressures and conflicts of interest in the decision-making process, understand the worries of people in different positions, and thus develop their broad abilities in empathy and responsibility.

The Construction of a dual-track teaching case library will provide necessary support for teaching materials. The case library is organised to show a set of "positive" and "negative" cases for comparison. The positive cases introduce the actual operations of enterprises that have achieved sustained competitive advantages by actively undertaking social responsibility. For example, one can investigate how the brand value and consumer awareness have changed, and what positive effects might have been achieved for the company's long-term financial health due to the investment in social welfare at that time. On the other hand, there are serious negative cases that have caused significant losses due to a lack of ethics and social responsibility. For instance, it lists the total amount of "hidden costs" that a certain chemical enterprise was ultimately forced to bear due to the illegal discharge of pollutants, such as considerable environmental remediation expenses, legal fines, stock price decline and loss of market share. Through comparison, it can be seen that "morality" and "wealth" are not in opposition but are closely related; thus, students can learn to be more responsible and proactive in risk avoidance.

4. Implementation Strategies for Ideological and Political Education in Courses

To ensure the effective implementation of the teaching reform design mentioned earlier, and to seamlessly integrate social responsibility and professional ethics into the management accounting curriculum, this study proposes a dual-track implementation strategy that includes "implicit integration" teaching methods and "explicit evaluation" reforms. This strategy aims to drive students through a process of internalization, from knowledge acceptance to value recognition, and ultimately to behavioral inclination, through subtle cultural infiltration and clear and traceable value evaluation.

4.1. Implicit Integration: Constructing a Four-Step Circular Path of "Cultural Tracing - Theoretical Benchmarking - Practical Decision-Making - Value Internalization"

The key to the efficient implementation of ideological and political education integrated into courses lies in avoiding rigid preaching and adopting a strategy of "implicit integration". Through carefully designed teaching links, students are naturally exposed to and comprehend the underlying value implications in the process of exploring professional knowledge [5]. We have designed a four-step circular integration path: The first step is the embedding of traditional culture and value enlightenment. Instead of directly instilling modern ethical provisions, teaching draws wisdom from excellent Chinese business culture to lay a value foundation for students. For example, at the beginning of teaching "profit objectives", we introduce the classic exposition from "The Records of the Grand Historian: Biographies of Merchants" that "the world is bustling with people, all coming for profit; the world is crowded with people, all going for profit". We organize students to explore the diverse connotations of "profit" described by Sima Qian - it not only refers to commercial profits but also implies the idea of "public profit" through fair trade to promote the circulation of goods and meet social needs. Through the modern interpretation of the traditional wisdom of "debating righteousness and profit", we deconstruct the limitations of the single concept of maximizing profits and initially establish the value cognition of "profiting in a proper way".

Step 2: Modern theory benchmarking and concept construction. Based on the enlightenment of traditional culture, modern corporate social responsibility theory, stakeholder theory, and other analytical frameworks are introduced in a natural way. The "public interest" idea from classical wisdom is benchmarked and aligned with contemporary concepts such as "corporate citizenship", "sustainable development", and "triple bottom line". Guide students to understand that incorporating environmental and social costs into modern management accounting is not an additional burden, but a scientific measurement of the complete cost and long-term value of business activities, and a specific and instrumental expression of the ancient idea of "unity of righteousness and profit" in contemporary business practice [6]. Step 3: Case decision-making practice and value conflict experience. Apply the constructed theoretical framework to specific decision-making scenarios, allowing students to experience value trade-offs through "learning by doing". For example, in the "dual-carbon cost accounting" case practice, students not only need to calculate the direct expenditure for purchasing carbon emission rights, but also need to make a choice between investing in new energy equipment (high initial cost, long-term energy-saving benefits) and paying fines to maintain old equipment (low initial cost, continuous compliance risks). This process closely integrates the macro "dual-carbon" strategy, meso corporate social responsibility theory, and micro cost-benefit calculation, enabling students to solve real business problems while personally experiencing the tension and balance art between economic benefits and environmental responsibility. Step 4: Reflection and summary, and internalization of professional values. After each teaching module or major case discussion, a structured reflection session is set up. Guide students to review their decision-making process: What values were initially based on to make a preferential choice? After data analysis and discussion, have their views changed? Why? Ultimately, encourage them to refine and form personalized professional creeds, such as "wealth is nurtured by virtue" - recognizing that steady and long-term wealth growth must be based on morality and responsibility. Through continuous circular training, gradually internalize external social norms and ethical requirements into stable professional judgment and behavioral tendencies.

4.2. Evaluation System Reform: Driving Value-Oriented Learning with the "Ethical Decision-Making Scale" as the Core

Teaching evaluation serves as a "baton" guiding students' learning behaviors. To fundamentally alter the current assessment situation where "skills are emphasized while values are overlooked", it is imperative to concurrently reform the evaluation system and establish a diversified assessment mechanism that can scientifically evaluate and effectively guide the learning outcomes of values.

Firstly, develop and apply the "Ethical Decision-Making Scale" to transform the effectiveness of ideological and political education from subjective impressions into observable and measurable objective indicators [7]. This scale designs specific evaluation indicators around core value dimensions, such as: social responsibility awareness: it can be quantified by evaluating the weight assigned to social responsibility factors such as environmental protection costs and community impact in the proposals submitted by students, or the sensitivity analysis range set for them. Professional ethics sensitivity: by presenting simulated "conflict of interest scenarios" (such as making decisions based on insider information), students are examined on whether they can accurately identify the ethical issues present, and the speed and comprehensiveness of their identification can serve as evaluation criteria. Long-term value orientation: in case analysis, students are observed to see if they tend to adopt short-term quick-profit schemes like "draining the pond to catch the fish", or if they can demonstrate and choose schemes that take into account long-term sustainable development. The depth of their argumentation and the completeness of their schemes can serve as scoring points.

Secondly, implement a structured and diversified assessment approach to comprehensively evaluate students' knowledge, abilities, and value dimensions [8]. The suggested assessment composition is as follows: Ethical Decision Analysis Report (30%): Students are required to write a report on a comprehensive case involving significant ethical dilemmas. The scoring focus is not only on the accuracy of financial analysis, but also on their acumen in identifying ethical issues, the argumentation logic in weighing multiple options, and the value orientation embodied in the final recommendations. Integrated Cost Control/Investment Plan Design (50%): This is the core assessment of students' professional abilities. The plan must include a dedicated chapter on social responsibility and ethical risk assessment, and integrate relevant costs, benefits, and risks quantification into the core financial model. This part assesses their ability to "technologize" and "operationalize" value factors. Group Discussion and Mutual Evaluation (20%): In group activities such as case discussion and role-playing, observe and evaluate students' participation, respect and responsiveness to different viewpoints, and contribution to promoting consensus formation in the team, focusing on their spirit of cooperation and communication ethics.

5. Analysis of Teaching Effectiveness

To scientifically evaluate the implementation effect of the aforementioned teaching reform plan, this study conducted a comprehensive assessment of students' cognitive transformation, ability improvement, and value shaping effectiveness after a complete teaching cycle, utilizing a combination of quantitative data comparison and qualitative material analysis. The results indicate that the teaching reform integrating social responsibility and professional ethics has achieved significant and positive effects across multiple dimensions.

In terms of quantitative comparison, through coding and statistical analysis of similar comprehensive case analysis reports submitted by students before and after the reform, key indicators have shown fundamental improvements. Specifically, the social responsibility cost consideration rate (referring to the proportion of students who explicitly incorporate and quantitatively analyze at least one non-financial social responsibility factor in their decision-making schemes) has increased significantly from 28% before the reform to 79%. For example, in the final investment project evaluation report, the vast majority of students not only calculated the financial net present value but also proactively included assessment paragraphs on project energy consumption, potential community impacts, or supply chain ethical risks. Another core indicator, the accuracy rate of identifying professional ethics conflicts (the proportion of students who can accurately identify core ethical issues in preset scenarios involving ethical dilemmas), has risen from 42% to 86%. This reflects that students' sensitivity to social responsibility factors and their ability to discern professional ethics issues have been substantially enhanced, and instrumental rational thinking has been effectively balanced.

At the qualitative feedback level, diverse voices from students, peer teachers, and the business community further confirm the deep effectiveness of the reform. Expressions of value cognition upgrading frequently appear in students' course reflections and learning experiences. One student's experience is quite representative: "In the past, when I did cost analysis, I only focused on numbers and profits. Now, I instinctively think about what this plan means for employees and the environment, and I have learned to use the triple bottom line of 'profit, people, and the earth' to re-examine every decision." This marks the budding of a decision-making perspective that values both morality and finance in students' minds. Peer teachers pointed out in their teaching observation feedback that in classroom debates and role-playing, the dimensions of students' argumentation have significantly broadened, extending from pure financial logic to multi-party trade-offs involving legal, ethical, and social impacts, with a notable increase in the complexity and maturity of their thinking.

In addition, through interviews with corporate mentors and alumni involved in the co-construction of the curriculum, it was learned that students who underwent reform training exhibited a more comprehensive risk awareness and a longer-term strategic perspective during internships or work. A financial director from the manufacturing industry commented, "Nowadays, graduates actively inquire about suppliers' environmental certification and labor conditions when participating in supply chain cost optimization projects, and incorporate them into risk assessment models. This mindset of prioritizing ethical control is precisely the quality that enterprises urgently need to cope with the complex business environment." This recognition from the practical field strongly demonstrates the high alignment between the competencies cultivated by teaching reforms and the real-world professional demands.

6. Conclusion

Based on the requirements of ideological and political education in the curriculum, this article addresses the shortcomings of management accounting teaching, which focuses on professional tools and neglects social responsibility and professional ethics. It constructs a three-dimensional teaching objective, dual-core teaching modules, and a situational interactive teaching model, accompanied by an implicit integration teaching path and a diversified quantitative evaluation system. Teaching practice data shows that after the reform, students' consideration rate of social responsibility costs and ability to identify ethical conflicts have been significantly improved. Students, industry teachers, and enterprises all recognize the effectiveness of the education. This reform achieves a deep integration of professional knowledge impartation and value shaping in management accounting, addresses the issue of excessive instrumental rationality in business teaching, forms a practical and scalable implementation paradigm of ideological and political education in the curriculum, provides practical reference for cultivating management accounting talents with both professional competence, social responsibility, and professional ethics, and also offers reference ideas for similar ideological and political education reforms in business courses.

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