

# Research on the Reconstruction of the Curriculum-Based Ideological and Political Education Target System for Financial Accounting Major in Private Universities under the Guiding Principle of Cultivating Virtue and Developing Talent

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**Abstract:** Under the backdrop of high-quality development in higher education for the new era, continuous reform and innovation have been undertaken in the accounting and finance (hereafter “accounting”) programs at private undergraduate universities. However, prominent issues such as insufficient integration of ideological and political education elements and weak awareness among faculty regarding ideological and political education persist. Based on clarifying the connotation of “Curriculum Ideology and Politics” (CIP) and its value for the reform of accounting programs at private undergraduate institutions, this paper systematically diagnoses practical dilemmas in areas including goal orientation, instructional design, faculty competence, and evaluation mechanisms. Subsequently, it proposes targeted implementation strategies from five dimensions: reconstructing educational objectives, excavating CIP elements, innovating teaching models, promoting collaborative faculty development, and reforming the multi-dimensional evaluation system. The aim is to provide referenceable ideas and paradigms for deepening CIP construction in accounting programs at similar institutions.

**Keywords:** Curriculum ideology and politics; Private undergraduate universities; Accounting and finance major; Teaching reform

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## 1. Introduction

Curriculum Ideology and Politics (CIP) centers on ideological and political education, emphasizing the cultivation of students’ core socialist values and guiding them towards correct outlooks on life, values, and the world. As a crucial major for training accounting and financial management professionals, the accounting

program bears significant responsibility for safeguarding national fiscal and financial security and promoting economic and social development. However, with the rapid development of the economy and society and the widespread application of information technology, the accounting field faces dual pressures from market demands and the imperative for teaching reform. This study aims to explore how to integrate ideological and political education content while fostering students' professional competence, thereby enhancing their ideological, moral quality, and sense of social responsibility.

## **2. Curriculum ideology and politics and its significance for teaching reform in accounting programs**

### **2.1. Curriculum ideology and politics and teaching reform in accounting programs**

Curriculum Ideology and Politics (CIP) represents a modern educational philosophy that integrates ideological and political education into the teaching of various academic disciplines. It guides students in establishing correct worldviews, life perspectives, and values, fostering well-rounded socialist builders and successors who are developed morally, intellectually, physically, aesthetically, and in terms of labor. Specifically, CIP takes ideological and political education as its core, deeply explores the ideological and political elements inherent in different courses, and organically combines these with the teaching of professional knowledge to steer students toward sound ideologies and value orientations. Furthermore, CIP aims to promote students' holistic development by cultivating their knowledge, abilities, qualities, and character through course instruction, equipping them with comprehensive competencies to meet societal needs. Additionally, CIP employs the integration of ideological and political content into course teaching as its primary method, utilizing diverse approaches such as classroom instruction, practical training, and online learning to encourage students to engage deeply and reflect critically, thereby strengthening their identification with and acceptance of ideological and political education <sup>[1]</sup>.

### **2.2. Significance of teaching reform in accounting programs**

#### **2.2.1. Shifting from “score-centric” to “talent-centric” education**

Traditional accounting education often relied on a singular model of “theoretical instruction plus practice drills,” overemphasizing students' mastery of professional knowledge and exam performance while neglecting the cultivation of professional ethics, innovative thinking, and practical skills. This resulted in graduates who, despite possessing solid theoretical knowledge, often lacked professional integrity, a sense of responsibility, and problem-solving abilities, failing to meet the industry's demand for accounting professionals with both professional competence and moral integrity. Teaching reform in accounting programs addresses these limitations. By restructuring the curriculum to incorporate practical training throughout the educational process—such as through internships, financial simulation exercises, and case analysis—students can enhance their ability to address complex financial challenges in real-world contexts. Simultaneously, through the deep integration of CIP and pedagogical reform, ideological and political elements such as “patriotic sentiment,” “professional integrity,” and “rule-of-law awareness” are embedded across the teaching process. This establishes a tripartite educational model encompassing “knowledge impartation, skill development, and value guidance,” transforming education from merely transmitting knowledge to holistically cultivating talent. The outcome is the development of high-quality accounting professionals who are not only skilled and knowledgeable but also ethical, practical, and innovative, aligning with the fundamental requirements for talent cultivation in the new era.

### **2.2.2. Enhancing the quality of accounting education and strengthening program competitiveness**

Amid intensifying competition in higher education, the quality of professional education is a decisive factor for universities in attracting students and building institutional reputation. Some accounting programs in private undergraduate institutions struggle to remain competitive due to outdated content, monotonous teaching methods, and insufficient faculty expertise. Teaching reform in accounting programs is pivotal for improving educational quality. In terms of content, it aligns with updates in accounting standards, tax policies, and industry technologies to ensure the relevance and applicability of teaching materials. Pedagogically, it introduces diverse methodologies such as case-based teaching, scenario simulations, project-based learning, and flipped classrooms to stimulate student initiative and engagement, thereby enhancing classroom effectiveness. Regarding faculty development, it fosters a “dual-qualified” and “dual-capable” teaching workforce—competent in both academic instruction and practical application—by organizing industry placements, offering pedagogical training, and inviting industry experts as adjunct lecturers. This elevates instructors’ professional teaching competence and educational capacity. Furthermore, incorporating CIP outcomes into teaching quality assessments enriches the evaluation framework, driving accounting education in private institutions toward higher quality and more distinctive development. This, in turn, strengthens program competitiveness and enhances institutional influence within the higher education landscape <sup>[2]</sup>.

### **2.2.3. Supporting national socioeconomic development and promoting modernization of governance**

Harnessing the guiding role of CIP: As a vital component of education in private undergraduate institutions, accounting programs must not only equip students with professional knowledge and skills but also shape their correct professional outlook and values, fostering a strong sense of social responsibility. Strengthening the development and implementation of CIP allows for the integration of ideological and political education into accounting courses, guiding students to establish proper values, worldviews, and life perspectives, and further enhancing their humanistic literacy and social accountability.

Elevating understanding of “Fostering Virtue through Education”: Cultivating moral character is the foundational mission of education in China and a core objective for accounting programs in private undergraduate universities. Through robust CIP implementation, ideological and political education can be seamlessly integrated into accounting instruction, guiding students to broaden their cognitive horizons, enhance their skill sets, and improve their overall competencies.

Establishing the concept of “Whole-Process, All-Participant Education”: This concept underscores that education in private undergraduate institutions extends beyond imparting professional knowledge and skills. It requires the comprehensive implementation of educational policies, fulfilling the fundamental task of fostering virtue through education. This involves embedding ideological and political education across the entire educational journey, realizing education that involves all stakeholders, spans the entire process, and encompasses all dimensions <sup>[3]</sup>.

## **3. Issues and analysis in teaching reform for accounting programs at private undergraduate universities**

### **3.1. Triple challenges in building a “dual-qualified” faculty team: Coexistence of shortages and structural imbalance**

Survey data from private undergraduate institutions in central China indicate that the proportion of “dual-

qualified” teachers in accounting programs is generally below 30%, significantly lower than the Ministry of Education’s requirement of at least 50% for applied disciplines. The faculty structure is polarized: one group comprises recent master’s graduates who possess theoretical knowledge and familiarity with emerging technologies but lack practical industry experience, limiting their ability to guide complex financial and tax training; the other consists of retired accounting professionals from traditional enterprises who have extensive practical experience but show limited adaptability to new technologies such as AI in finance and blockchain-based invoicing, failing to meet the demands of digital and intelligent teaching.

### **3.2. Practical teaching trapped in a “low investment–low quality” cycle: Outdated and homogeneous training platforms**

Over 70% of practical accounting training in private undergraduate universities still relies on conventional simulation software, often using enterprise accounting data from three to five years ago. This fails to replicate real-world scenarios such as “business-finance integration” or “intelligent auditing.” Only about 15% of institutions have established basic financial big data laboratories. However, due to inconsistent funding, equipment renewal cycles often exceed five years, hindering support for training in areas like Python-based financial analysis and Robotic Process Automation (RPA). Moreover, industry-university collaborations are frequently superficial. Most partnerships involve local small and medium-sized tax and accounting firms, offering internships predominantly focused on basic bookkeeping and tax filing. Opportunities in strategic roles such as financial budgeting or risk management account for less than 5% of placements.

### **3.3. Inadequate integration of ideological and political elements**

A notable issue in accounting education at private undergraduate universities is the insufficient incorporation of ideological and political (CIP) elements. These elements, which encompass content related to ideological and political education, should permeate various professional courses to nurture students’ sense of social responsibility, professional ethics, and legal awareness. However, given the highly technical and practice-oriented nature of accounting curricula, instructors often overlook the integration of CIP content. Consequently, students may graduate with a limited understanding of professional ethics, social responsibility, and related areas.

### **3.4. Insufficient faculty awareness of ideological and political education**

In accounting programs at private undergraduate institutions, some faculty members perceive their role as primarily focused on knowledge transmission, viewing ideological and political education as the responsibility of specialized counselors or political theory instructors. As a result, they seldom incorporate CIP elements into their courses. Additionally, some instructors lack the ability to seamlessly integrate such content into their professional teaching, uncertain of how to naturally embed ideological and political dimensions within their subject matter.

## **4. Implementation strategies for teaching reform in accounting programs at private undergraduate universities**

### **4.1. Enhancing the ideological and political competence of accounting faculty**

From a CIP perspective, teaching reform in accounting programs at private undergraduate institutions must prioritize the development of faculty’s ideological and political literacy and overall professional competence,



establishing a solid foundation for effective CIP implementation. Strengthening the ideological and political quality of accounting faculty can be approached through the following measures:

- (1) Elevating political awareness: Private undergraduate universities should organize accounting faculty to study national policies, guidelines, and socialist core values, deepening their political understanding and ideological perspective.
- (2) Cultivating professional ethics: Accounting instructors should uphold high ethical standards, including integrity, objectivity, and fairness. Institutions should foster these values through the establishment of ethical codes and targeted training programs.
- (3) Strengthening legal awareness: Faculty should be well-versed in national financial and economic regulations and maintain a strong sense of legal and compliance consciousness. Universities can facilitate this through regular training on relevant laws and regulations<sup>[4]</sup>.

## **4.2. Innovating teaching content in accounting programs**

In reforming accounting curriculum content, faculty should deepen their understanding and application of CIP, integrating ideological and political education into subject-specific instruction. For example, in teaching Fundamental Accounting, instructors can incorporate elements of Chinese accounting history, such as the traditional “Four-Pillar Settlement” and “Dragon Gate Accounting” methods. This not only enriches students’ professional knowledge but also fosters cultural confidence and national pride. Additionally, faculty should connect abstract accounting concepts with real-life scenarios, using practical cases to help students appreciate the application and relevance of accounting knowledge in everyday contexts.

## **4.3. Optimizing practical teaching models for accounting programs**

Given the technical and applied nature of practical accounting courses, faculty should encourage independent thinking and self-directed practice among students. Leveraging modern teaching tools such as cloud-based platforms, micro-lectures, and MOOCs can enrich practical training and enhance students’ professional skills. Instructors can also use technology-supported methods to create immersive learning scenarios, stimulating classroom engagement and fostering self-directed learning habits. By employing diverse teaching strategies, faculty can help students develop essential skills, identify effective learning approaches, and improve overall learning efficiency. For instance, accounting instructors might use multimedia to present recent news on corporate financial fraud, guiding students to analyze cases and explore underlying issues, thereby subtly shaping their professional ethics and perspectives<sup>[5]</sup>.

## **4.4. Improving internship and practicum models for accounting programs**

Internships and practicums are critical components of accounting education, enabling students to apply theoretical knowledge in real-world settings and develop professional skills and competencies. To enhance these experiences, private undergraduate universities should actively collaborate with enterprises to design structured internship programs that provide meaningful practical opportunities. Companies can offer authentic work environments and roles, allowing students to gain insights into industry demands and trends while also serving as a pipeline for talent recruitment<sup>[6]</sup>.

## **5. Conclusion**

In summary, teaching reform in accounting programs at private undergraduate universities from a CIP

perspective is a long-term and challenging endeavor. Success depends on faculty continuously improving their ideological and political literacy, innovating teaching content, optimizing practical teaching models, and refining internship frameworks. By doing so, instructors can more effectively leverage the guiding role of CIP, advance the mission of fostering virtue through education, and contribute to building an efficient and high-quality accounting education system. With concerted efforts from all stakeholders, accounting education at private undergraduate institutions is poised for a brighter future.

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