

The Dilemmas and Choices of Teaching Content for Economic Law in the Accounting Major of Undergraduate Colleges

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Abstract: Economic law is one of the compulsory subjects for the national Certified Public Accountant Examination. The control of its teaching content is equivalent to the direct control of teaching quality, which determines whether students can pass the examination and gain a comprehensive understanding of the subject. In the teaching of economic law for the accounting major in undergraduate colleges, how to optimize teaching content and textbook selection, and strengthen the professional competence of accounting students is the focus of this paper. This paper expounds the practical dilemmas of the teaching content of economic law for the accounting major in undergraduate colleges and puts forward a series of feasible and effective selection paths, hoping to provide more references for front-line educators.

Keywords: Undergraduate colleges; Accounting major; Economic Law; Teaching content; Dilemmas; Choices

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1. Introduction

At present, with the deepening reform of higher education, more and more stringent requirements have been put forward for the talent training mode of the accounting major. In teaching practice, it is essential to consolidate the core competencies of finance and accounting, laying a solid foundation for students' future employment and all-round development. For the cultivation of legal literacy, it is also necessary to optimize and adjust the economic law course, select appropriate content to form modules and tasks, improve the professional judgment ability of accounting talents, and consolidate their risk prevention and control capabilities and compliance awareness in practice. Relevant teachers have identified the dilemmas in optimizing teaching content, such as the disconnection from professional needs and the compression of class hours. It is worthy of in-depth exploration and practice to scientifically select and reconstruct teaching content based on the characteristics of the accounting major.

2. Practical dilemmas of the teaching content of economic law for the accounting major in undergraduate colleges

2.1. Severe compression of class hours

The overall credits of colleges and universities are constantly being compressed, and the curriculum system is optimized and adjusted accordingly. However, the economic law course for the accounting major has not been adaptively adjusted, resulting in the compression of teaching content that fails to meet quality requirements. Many universities have classified it as an elective course or an online course, making it impossible to achieve teaching goals within limited time, and it is also difficult to carry out case analysis and legal application training, which hinders the development of students' legal thinking and compliance awareness. In addition, due to deficiencies in curriculum design and class hour arrangement, it is impossible to cover the knowledge modules matching the economic law content involved in professional qualification examinations, which weakens the supporting role of this course for the all-round development of students' professional careers and reduces the participation enthusiasm, professional identity and sense of belonging of accounting students, which requires profound reflection^[1-3].

2.2. Disconnection from professional needs

In most cases, the economic law course in undergraduate colleges is taught through traditional models, with appropriate explanations and exercise drills based on textbooks, making the teaching process reduced to the education of macro legal systems and abstract legal provisions, which is essentially different from the corresponding positions of accounting. In reality, accounting practitioners are faced with trivial tasks such as contract review, financial information management and audit legal liability determination, and thus need to have excellent compliance awareness and legal literacy. It is obvious that the current teaching model is extensive and superficial, which restricts students' in-depth understanding of the major and discipline, as well as the development of their ability to transfer their own competencies to future accounting, audit and financial management positions. At the same time, there are also problems such as the lag in the update of course content and the insufficient integration of emerging concepts and issues, leading to a serious disconnection between teaching content and professional needs.

2.3. Poor connection with training objectives

Economic law is a supporting course for the accounting major, aiming to educate modern interdisciplinary talents who understand the law, are proficient in professional work and abide by compliance requirements. It provides high-quality talents through refined educational services and empowers industrial transformation and upgrading. However, the current accounting courses in undergraduate colleges are mostly teacher-led, ignoring the differences among students, and large-class teaching also obscures students' basic knowledge and cognitive characteristics. For the teaching content of economic law, the adopted teaching methods make the content more rigid, and the poor connection of the subsequent practical training has reduced the teaching level^[4]. It is also difficult to achieve the talent training objectives, making the economic law course reduced to an isolated course for popularizing legal common sense, which fails to cultivate students' professional abilities and literacy in real corresponding positions, and this must arouse widespread attention.

3. Causes of the problems in the teaching content of economic law for the accounting major in undergraduate colleges

3.1. Vague curriculum orientation

The vague positioning of talent training for the accounting major and the curriculum orientation of economic law in undergraduate colleges lead to vague corresponding goal setting, which directly affects the quality of education. Although this course is a core professional supporting course, many universities classify it as a general legal course or an elective course, which directly leads to the disconnection between teaching objectives and talent training programs, as well as students' employment. In terms of curriculum design, teachers dominate the selection of content and the setting of resources, and have insufficient understanding of students with different basic knowledge and cognitive characteristics. The lack of practical work experience in professional positions also leads to poor connection with subsequent practical training links. Furthermore, the course lacks interdisciplinary collaborative scheduling, making accounting and legal teaching content isolated from each other, and it is also difficult to make adaptive designs for professional qualification examinations. The perfunctory attitude and the "copycat approach" in curriculum orientation have made the curriculum design of economic law for the accounting major unsatisfactory, which is insufficient to support the dual transformation and upgrading of accounting education and higher education. The misallocation of resources has also caused students to lack interest, enthusiasm and motivation in learning.

3.2. Insufficient resource input

The root causes of curriculum compression, poor professional connection and poor connection with training objectives are the uneven distribution of teaching resources. The uneven distribution of resources exists not only among undergraduate colleges, but also in the distribution of curriculum resources within universities and the distribution of online and offline resources. Insufficient resource input leads to the compression of class hours, the emergence of online self-study and short-term lectures, which makes it difficult to maintain the depth of teaching. Some activities are even independently participated in by students through external institutions, which is more difficult to support them to demonstrate strong abilities in professional qualification examinations and future employment^[5]. From another perspective, the weak teaching staff is also a major manifestation of low resource level. Although our teachers have solid professional foundation, they lack practical work experience in real accounting positions, and they also fail to build systematic and professional core courses with clear objectives in teaching, which widens the gap between teaching content and industry needs.

4. Optimal choices for the teaching content of economic law for the accounting major in undergraduate colleges

4.1. Focus on the needs of accounting practice and reconstruct the knowledge system of economic law

The teaching of the accounting major cannot be underestimated, and attention should be paid to both theoretical and practical parts. With the continuous optimization of talent training, new requirements and presentation methods are put forward for teaching content. It is necessary to cultivate the professional abilities and literacy of accounting students, especially the legal awareness and literacy corresponding to economic law. Teachers should break the tendency of extensive legalization, focus on researching and discussing high-frequency content such as the contract law, company law, tax law and securities law, and form a new modular and systematic knowledge system.

Specifically, before teaching, teachers should sort out the legal problems that may be faced in practical work by positions such as certified public accountants, corporate financial and auditors, integrate relevant provisions, cases with accounting standards, and explain to students such issues as the legal liability for financial fraud and the boundary of tax compliance. When necessary, optimize and design the content through the analysis of cases and first-hand data, as well as communication with specific enterprises and their managers^[6,7]. For example, when teaching the company law, teachers can focus on analyzing the financial reporting responsibilities of directors, supervisors and senior managers. When explaining the securities law, they should highlight the legal consequences of information disclosure violations and their impact on the quality of accounting information^[8]. Through such content reconstruction driven by practical problems, it not only improves the pertinence of the course, but also strengthens the path for students to transform legal knowledge into professional judgment ability, which is in line with the training objective of “interdisciplinary and application-oriented” talents under the background of the new liberal arts.

4.2. Strengthen case teaching and construct an integrated analysis framework of law and accounting

On the basis of reconstructing the knowledge system, teachers should make good use of micro-lectures, digital means and case materials to design the economic law course in a situational way, enhance students’ professional understanding and learning ability, and lay a solid foundation for their further study and all-round professional development. For some students with weak legal foundation, immersive teaching with cases first should be implemented in teaching. The selected cases should be typical, timely and relevant to accounting, such as the financial fraud case of Kangmei Pharmaceutical, the false statement case of Luckin Coffee, and the case of a listed company’s tax planning being identified as tax evasion^[9,10]. In teaching design, it is necessary to go beyond the traditional three-stage analysis of “case facts–judgment–legal principle”, and instead construct a four-dimensional analysis framework of “accounting behavior–legal characterization–liability consequences–institutional reflection”. For example, when analyzing financial fraud cases, teachers can guide students to first identify abnormal accounts in accounting treatment, then judge whether they constitute violations in accordance with the accounting law and securities law, then evaluate the possible administrative penalties, civil compensation and even criminal liabilities, and finally discuss how internal control and external supervision can jointly prevent similar risks. In this way, students can lay a solid foundation and truly understand the inextricable connection between accounting positions and the law. Subsequently, it can be deepened and consolidated through moot courts and role-playing to enhance students’ sense of participation and experience, and truly lay a solid foundation for accounting professional positions. It is believed that enriching the content of the economic law course with cases can further arouse students’ enthusiasm and interest. Cultivating college students’ thinking of prioritizing legal compliance is the first step to update their concepts and behaviors in the face of complex business environments, which requires further in-depth exploration.

4.3. Integrate interdisciplinary resources and promote the coordination of accounting and legal courses

The teaching of economic law should not be isolated from other courses of the accounting major, but should realize the integration of knowledge and the superposition of abilities through a systematic curriculum coordination mechanism. At present, accounting and legal courses in most universities operate independently,

making it difficult for students to establish an interdisciplinary cognitive map. The optimization strategy is to break curriculum barriers and establish a three-dimensional coordination system of “core course linkage, special module embedding and project-driven integration”. First of all, embed legal compliance key points in core courses such as intermediate financial accounting, auditing and financial management. For example, introduce the provisions of the company law on shareholders’ rights while teaching long-term equity investment; emphasize the requirements of the certified public accountant law on professional independence in the audit course.

On top of that, micro-courses or workshops on “accounting and legal topics” can be offered to focus on cutting-edge interdisciplinary issues such as data asset confirmation, ESG information disclosure compliance, and tax and anti-monopoly review in cross-border mergers and acquisitions^[11-14]. In addition, encourage the development of cross-course comprehensive practical training projects, for example, requiring students to complete a comprehensive business report including financial analysis, tax planning suggestions and legal risk assessment in groups. Such coordination not only avoids knowledge repetition or conflict, but also helps students understand that accounting behavior is always within the framework of legal regulation. Colleges and universities can also jointly build teaching teams with law schools and develop integrated textbooks to ensure the professionalism of legal content and the adaptability of accounting context, truly achieving the educational effect of “1+1>2”.

4.4. Align with professional qualification standards and dynamically update teaching content

The accounting industry is highly professional, and various qualification examinations have special legal subjects, whose examination syllabi essentially reflect the latest industry requirements for the legal knowledge structure. Therefore, the teaching content of economic law must take the initiative to align with these authoritative standards and establish a dynamic update mechanism of “promoting teaching through examinations and determining learning based on positions”. Specifically, it is necessary to regularly analyze the test point distribution and proposition trends of the CPA economic law subject and the ACCA LW module in the past five years, identify high-frequency test points and emerging fields, and adjust the teaching focus accordingly. At the same time, invite practical experts such as practicing lawyers, certified public accountants and exchange regulators to participate in curriculum construction to ensure that the teaching content keeps pace with regulatory practice and market changes. For example, with the implementation of the Measures for the Compliance Management of Enterprises, a special topic on “the construction of enterprise financial compliance system” can be added; in response to the revision of the registered capital subscription system in the new company law, relevant teaching cases should be updated in a timely manner. In addition, some real examination questions can be transformed into classroom exercises or final assessment materials, which not only improve students’ examination ability, but also strengthen their understanding of legal application scenarios^[15]. Through such a content update mechanism deeply coupled with professional standards, the economic law course can not only effectively support students’ professional development, but also highlight the responsibility of higher education to serve industrial needs.

5. Conclusion

In general, the reform of the economic law course for the accounting major in undergraduate colleges is imperative. Educators should optimize and adjust the corresponding content, bridge the gap between the major and professional examinations as well as career development, reasonably guide students to attach equal importance to theory and practical training, and improve the quality of talent cultivation. This paper sorts out the practical

dilemmas of the corresponding teaching content, and further puts forward strategies such as reconstructing the knowledge system, optimizing design for practical training and aligning with professional qualification standards, so as to help the educational transformation of the accounting major in undergraduate colleges and realize the modern, systematic and all-round construction and development of the economic law course.

Disclosure statement

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