

Path Innovation of Ideological and Political Education in Management Accounting Course Driven by Generative Artificial Intelligence

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Abstract: In the digital age, Generative Artificial Intelligence (GAI) has a profound impact on the field of education. This article focuses on the path innovation of GAI-driven management accounting course ideological and political education (IPE). Through theoretical analysis and strategy discussion, this article analyzes the opportunities and challenges that GAI brings to the IPE of management accounting course, including enriching instructional resources and innovating instructional methods, while facing difficulties such as technology application and content control. Then, it puts forward innovative strategies from teaching goal setting, teaching content integration, instructional method application, teaching assessment system, teacher team construction, practice teaching expansion and so on. Its purpose is to improve the IPE quality of management accounting course, cultivate accounting talents with both professionalism and noble morality, provide support for teaching practice in this field, and promote the effective application of GAI in the IPE of management accounting course.

1. Introduction

With the rapid development of digital wave, GAI, as a new technology, is reshaping the development pattern in many fields with an unprecedented situation [1]. The field of education is also deeply influenced by it, especially in the ideological and political construction of curriculum, GAI has brought brand-new opportunities and challenges to it [2]. As one of the core courses of accounting major, management accounting not only shoulders the heavy responsibility of imparting professional knowledge and skills, but also shoulders the mission of IPE [3]. Under this background, it is of great theoretical and practical significance to explore the path innovation of GAI-driven management accounting course.

At present, the research on the integration of GAI and curriculum ideology and politics is still in its infancy, especially in the specific curriculum field of management accounting, and the related research is even more scarce [4]. In-depth research will help to further enrich the theoretical system of curriculum IPE and provide more comprehensive and in-depth theoretical support for the follow-up research [5]. From a practical point of view, with the wide application of artificial intelligence technology in education and teaching, how to effectively integrate GAI into the IPE process of management accounting course and effectively improve the effectiveness and pertinence of IPE has become a key problem that educators need to solve urgently. Through this study, it is expected to provide practical teaching practice guidance for front-line teachers, help improve the IPE quality of management accounting courses, and cultivate compound accounting talents with solid professional quality, noble moral quality and correct values.

To sum up, under the background of the rapid development of GAI, it is urgent to carry out in-depth research on the ideological and political path innovation of management accounting course. This article aims to systematically analyze the influence of GAI on the IPE of management accounting courses, and on this basis, explore feasible path innovation strategies, with a view to contributing to the IPE of management accounting courses.

2. Ideological and political connotation and theoretical basis of management accounting course

GAI, as an important branch in the field of artificial intelligence, its core lies in being able to independently generate brand-new and valuable content according to a given data pattern. Deep learning algorithm constitutes the key technical cornerstone of GAI [6]. In the educational scene, GAI can be used to create a virtual learning environment and generate individualized learning materials. It breaks the limitations of traditional educational resources and brings more possibilities and flexibility to teaching.

The course IPE of Management Accounting aims to skillfully integrate the elements of IPE into all aspects of management accounting teaching. Its connotation not only covers the cultivation of students' professional ethics and professionalism, but also pays attention to cultivating students' feelings of home and country and social responsibility [7]. From the theoretical basis, firstly, it is the theory of Lide Shuren, which emphasizes that the fundamental task of education is to cultivate people with both ability and political integrity, and the ideological and political management accounting course is an important way to implement this task. Secondly, curriculum IPE follows the theory of collaborative education, and advocates that professional education and IPE work together to form a joint force for educating people [8]. By integrating ideological and political elements into the management accounting course, students can receive IPE imperceptibly while learning professional knowledge, and realize the organic unity of knowledge imparting, ability training and value shaping.

3. GAI's influence on the IPE of management accounting course

The rise of GAI has brought all-round influence to the IPE of management accounting course, which has both many opportunities and a series of challenges. The following Table 1 presents the main aspects intuitively and makes an in-depth analysis:

Table 1 GAI's influence on the IPE of management accounting course

Influence dimension	Opportunity	Challenge	Coping strategy direction
Instructional resource	Generate diverse cases, virtual scenes and other materials, such as simulating corporate moral decision-making scenarios.	The quality of generated content is different, including the risk of value deviation, and it is difficult to filter and integrate.	Establish audit mechanism and customize resources according to professional and ideological and political needs.
Instructional methods	Realize individualized teaching, and customize learning path and interactive content according to students' characteristics.	Teachers have difficulty in applying technology, while students rely too much on technology and lack active thinking.	Strengthen teacher training, guide students to use technology rationally, and set up thinking guidance links.
Teaching time and space	Build an online virtual community, break the time and space restrictions and promote exchanges and discussions.	There are data security and privacy risks.	Adopt encryption technology to standardize the data use process
Teacher's role	Encourage teachers to change from simple teaching to guiding students to explore and integrate knowledge.	To impact the traditional teaching concept, we need to quickly change our roles to adapt to the new model.	Carry out education concept training and encourage teachers to participate in practical exploration.
Assessment system	Provide more meta-assessment data and methods, such as students' performance in virtual scenes.	Traditional assessment methods are difficult to adapt to teaching under new technology, and assessment standards need to be updated.	Explore the assessment indicators to adapt to new technologies, and pay attention to process and ability assessment.

GAI has brought opportunities to enrich instructional resources for the ideological and political

management accounting course. Traditional instructional resources are limited, and GAI can break through this limitation and generate a large number of practical and novel teaching cases. Taking the IPE of corporate social responsibility as an example, it can generate decision-making scenarios of enterprises in different industries in environmental protection and public welfare, so that students can deeply understand the role of management accounting and the values they should uphold. At the same time, innovative instructional methods are also a great opportunity [9]. It can generate individualized learning paths according to students' individual differences, such as learning progress and knowledge mastery. Furthermore, expanding teaching time and space provides students with a broader learning space. By building an online virtual learning community, students can discuss ideological and political issues in management accounting courses at any time without time and space constraints.

However, GAI also brings many challenges. In the application of technology, teachers are faced with the difficult problem of mastering and applying technology. GAI-related tools are constantly updated, and teachers need to spend a lot of time and energy to learn new operation techniques and integrate them into the teaching process reasonably. At the same time, data security and privacy risks cannot be ignored. When using GAI to obtain teaching data, both students' personal information and enterprise case data may be leaked, which poses a potential threat to the teaching order and the rights and interests of interested parties. At the level of educational concept, the traditional teacher-centered concept of IPE has been impacted [10]. In GAI era, teachers need to be transformed into learning guides to guide students to learn correctly by using technology. However, in practice, students may be over-reliant on technology. In the control of ideological and political content, the quality of content generated by GAI is uneven. Faced with the mass production of content, it is more difficult for teachers to screen and integrate, and it is difficult to accurately select the content that can not only reflect the characteristics of management accounting but also effectively achieve the goal of IPE.

4. GAI-driven innovation strategy of ideological and political path in management accounting course

GAI brings new opportunities for the IPE of management accounting courses, and it can give full play to its advantages and meet challenges through innovative strategies. The following is described in combination with Table 2.

In the innovation of teaching goal setting, teachers should fully realize that GAI has become an important tool for students' future career development and learning. Therefore, it is an important goal to cultivate students' ability to solve practical problems of ideological and political management accounting. This not only improves students' professional ability, but also strengthens their ideological and political practice ability. The integration and innovation of teaching content requires teachers to keenly capture the ideological and political breakthrough point in GAI-generated content. Taking the concept of sustainable development as an example, GAI can generate many cases of enterprises in different industries in environmental protection investment and resource utilization. Teachers skillfully integrate these cases into the cost-benefit analysis of management accounting, budgeting and other teaching contents. The management accounting course should guide students to analyze the balance between social responsibility and economic benefits in the process of pursuing profits, so that students can deeply understand the key role of management accounting in the sustainable development of enterprises and enhance their sense of social responsibility.

The innovation of instructional methods can be achieved by project-based learning. Teachers use GAI to create realistic project situations, such as a virtual enterprise facing financial crisis, and require students to work out coping strategies as management accounting teams, using the information and tools provided by GAI. In this process, students should not only use professional knowledge to solve financial difficulties, but also consider ideological and political factors such as morality and integrity in decision-making. Through group cooperation to complete the project, students not only improve their professional skills, but also cultivate teamwork spirit and

ideological and political practice ability.

Table 2 GAI-driven management accounting course ideological and political innovation strategy and implementation points

Innovation strategy	Key points of implementation	Expected effect	Possible difficulties	Solution measure
Innovation of teaching goal setting	Clearly integrate GAI into the cultivation of ideological and political problem-solving ability; According to the needs of the industry, set a forward-looking goal of integrating IPE with management accounting.	Students can skillfully use technology to deal with the ideological and political problems of management accounting and enhance their professional adaptability.	It is difficult to accurately match industry and technology development in goal setting.	Regularly investigate the industry and discuss adjustments with enterprise experts.
Integration and innovation of teaching content	Screening GAI output cases, combining ideological and political elements with management accounting knowledge points; Introduce real-time hot cases and use technical depth analysis.	Students understand the importance of ideological and political thinking to management accounting decision-making and improve their knowledge application ability.	Case selection and integration are time-consuming and difficult to control.	Establish a case base and organize a team of teachers to evaluate and update regularly.
Innovation in instructional methods	Using flip classroom and providing preview materials with GAI; Carry out group competition and use technology as a tool to solve management accounting problems related to IPE.	Stimulate students' initiative and promote teamwork and innovative thinking.	Students' autonomous learning ability varies greatly, and competition organization is difficult.	Provide individualized learning guidance and formulate detailed competition rules and procedures.
Innovation of teaching assessment system	Increase the assessment of ideological and political performance during the use of GAI; Adopting multi-subject assessment, combining self-assessment and mutual assessment of teachers and students.	Comprehensive and accurate assessment of students' ideological and political and professional integration literacy.	Assessment criteria are difficult to unify, and multi-subject assessment is prone to subjective deviation.	Formulate clear quantitative assessment standards and carry out assessment training.
Innovation in the construction of teaching staff	Organize teachers to participate in the training of GAI and ideological and political integration; Encourage teachers to participate in relevant academic exchanges and practical projects.	Improve teachers' ability to use technology to carry out IPE.	Training resources are limited, and teachers' participation enthusiasm is not high.	Strive for external resources, establish an incentive mechanism, and link training results with performance.
Practice teaching expands and innovates	Build a virtual practice platform with GAI to simulate the real decision-making scene of the enterprise; Cooperate with enterprises and use technology to carry out field research and project practice.	Enhance students' practical ability, deepen ideological and political cognition and professional accomplishment.	The platform construction cost is high, and it is difficult for enterprises to cooperate and coordinate.	Raise funds from various sources, establish a long-term cooperation mechanism, and set up a special person to coordinate.

The innovation of teaching assessment system is very important. It is difficult for traditional assessment methods to comprehensively consider the improvement of students' ideological and political literacy under GAI-assisted teaching. Therefore, it is imperative to construct diversified

assessment indicators. In addition to routine knowledge assessment, we should focus on evaluating students' ideological and political performance in the process of GAI-assisted learning. Through this comprehensive assessment method, students' effectiveness in ideological and political study of management accounting course can be measured more accurately, and students can be guided to develop in an all-round way.

5. Conclusions

This article deeply explores the path innovation of GAI-driven management accounting course, which is of great value. GAI brings many opportunities for the IPE of management accounting course, which enriches instructional resources and broadens students' horizons with diversified cases and virtual scenes. Innovate instructional methods, realize individualized teaching and stimulate students' initiative; Break the limitation of time and space and promote the expansion of teaching time and space. However, it inevitably brings challenges. The technical application problems test teachers' ability, and the impact of educational ideas requires teachers to change their roles quickly. It is difficult to control the ideological and political content, which increases the complexity of teaching.

In view of these situations, this article puts forward a series of innovative strategies. From accurately setting teaching objectives to deeply integrating teaching contents, flexibly using instructional methods and innovating teaching assessment system, to strengthening the construction of teaching staff and expanding practical teaching, a more comprehensive path innovation scheme is formed. If these strategies can be effectively implemented, it is expected to significantly improve the IPE effect of management accounting course and cultivate management accounting talents who meet the needs of the times and have both ability and political integrity. In the future, with the continuous development of GAI technology, it is necessary to continue to pay attention to its application in the field of education, further optimize teaching strategies, and better serve talent cultivation and social development.

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