



Teaching Reform of Financial Statement Analysis Course Based on 5E + Ideological and Political Education Model

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Abstract: In the digital and intelligent era, the development direction of new liberal arts has undergone a significant transformation, posing substantial challenges to traditional accounting course teaching models. As a core course in accounting majors, Financial Statement Analysis requires students not only to master fundamental financial analysis theories but also to cultivate sharp analytical skills and strong professional ethics. Traditional teaching methods struggle to genuinely inspire students' patriotic sentiments and professional ethics, whereas the "5E+Ideological and Political Education" model effectively integrates ideological elements across five key stages: attraction, exploration, explanation, transfer, and evaluation. This approach provides robust support for cultivating versatile, high-quality talents.

Keywords: "5E+ Ideological and Political Education"; teaching model; financial statement analysis

Online publication: January 20, 2026

1. Introduction

The National Conference on Ideological and Political Work in Higher Education underscored the central role of moral education and talent cultivation, integrating ideological and political education throughout the entire teaching process to achieve comprehensive and all-round education, thereby pioneering a new chapter in China's higher education development. This conference's spirit provides clear guidance for curriculum reform in higher education, reaffirming that moral education and talent cultivation constitute the fundamental mission of higher education. The "Guidelines for Ideological and Political Education in Higher Education Courses" issued by the Ministry of Education further specifies that specialized courses serve as the primary vehicle for such education. It emphasizes the need to thoroughly identify ideological and political elements within courses and seamlessly integrate them into teaching to achieve subtle yet profound educational outcomes. For finance and economics majors, these courses not only impart professional knowledge but also bear the crucial responsibility of fostering students' professional ethics, legal awareness, and patriotic sentiments.

2. Analysis of the current situation of the traditional course of financial statement

2.1. Lack of value guidance in teaching objectives

The current teaching objectives of financial statement analysis courses primarily focus on technical aspects such as calculating financial performance indicators, learning and applying financial analysis methods, and interpreting financial statements. While instructors emphasize theoretical knowledge to achieve instructional goals, they often overlook the business ethics and social responsibilities embedded in financial data, failing to guide students' values and worldview. This value-lacking teaching approach risks fostering students' lack of proper values, turning them into tools lacking professional integrity. Moreover, it makes students vulnerable to coercion and temptation, potentially even becoming accomplices in financial fraud.

2.2. The disconnection between teaching content and national development needs

Current financial statement analysis textbooks mainly adopt the Western financial analysis framework, failing to deeply interpret and integrate the financial behaviors of enterprises under the background of the socialist market economy with Chinese characteristics. In subsequent professional practice, students are unable to fully apply their knowledge when facing practical issues such as the unique institutional environment and regulatory policies of China's capital market. Meanwhile, the analytical methods in current financial statement analysis courses are mostly limited to traditional approaches, with little integration of new technologies such as big data and artificial intelligence. Enterprise decision-making analysis also fails to keep pace with national macro-strategic updates, resulting in a disconnect between knowledge transmission and the needs of national development.

2.3. Monotonous and rigid teaching model

Traditional "Financial Statement Analysis" courses predominantly adopt a teacher-centered approach, where instructors unidirectionally impart knowledge while students remain passive listeners. This pedagogical model lacks interactivity, engagement, and exploratory elements. Such an approach fails to stimulate students' self-motivation, resulting in stifled innovative capabilities and deficient critical thinking. Consequently, students struggle to apply acquired knowledge flexibly to solve real-world business challenges, ultimately failing to achieve the integration of theory and practice.

Therefore, we need to adopt a teaching model that motivates students, fosters deep learning, and effectively integrates ideological and political education. The "5E" teaching model emphasizes student-centered learning, guiding students to actively explore knowledge and build a knowledge system through a cyclical process of attraction, inquiry, explanation, transfer, and evaluation. The "5E+Ideological and Political Education" model incorporates ideological and political elements into every aspect of teaching, aligning perfectly with the philosophy of "subtle influence" advocated by curriculum-based ideological education. This approach provides a new solution to the challenges in traditional Financial Statement Analysis courses.

3. The connotation of the "5e+ ideological and political education" teaching model

The "5E" teaching model, originating from American biology curriculum research, is a scientifically validated pedagogical framework. When applied to finance and economics courses with integrated ideological and political education, it evolves into the "5E+Ideological and Political Education" model—a synthesis of educational psychology and disciplinary characteristics rather than a simple methodological addition. This model establishes a tripartite teaching system encompassing knowledge transmission, competency development, and value cultivation, with its core essence manifested through the deep integration of five dimensions: engagement, inquiry, explanation, transfer, and evaluation.

3.1. Engagement

The "5E+ Ideological and Political Education" model employs financial hotspots or major national strategic events as engaging elements. In the initial phase of classroom instruction, teachers introduce case studies or pose questions about trending news to spark students' interest, laying the groundwork for subsequent content. This approach breaks students'

mental inertia and stimulates their curiosity. Unlike traditional classes that typically review knowledge before introducing new concepts, the “5E+ Ideological and Political Education” model presents students with financial data fluctuations of a company from its peak to bankruptcy, prompting deep reflection on real-world data and ethical business practices. This method not only captures students’ attention but also establishes proper value orientation from the very beginning of the course.

3.2. Exploration

Exploration forms the cornerstone of the “5E+Ideological and Political Education” model. This pedagogical approach empowers students to take charge, transforming them from passive listeners into active researchers. Working in small groups, students select distinctive enterprises of interest as study subjects, applying financial analysis tools to investigate knowledge. To effectively evaluate financial data during research, students must cultivate a rigorous professional skepticism, thereby nurturing their meticulousness and relentless pursuit of excellence. This process materializes student-led ideological education, replacing the traditional passive approach to political education.

3.3. Explanation

When students encounter bottlenecks or confusion while exploring corporate case studies, teachers—as guides—should provide guidance and explanations. They need to help students deeply understand professional concepts and systematically build knowledge frameworks, guiding them to see through the surface data to grasp the essence of economic operations. By analyzing the legal logic and regulatory intentions behind accounting standards, teachers can help students understand the relationship between market economy and rule-of-law economy, thereby enhancing their legal awareness. The explanation phase is crucial for deepening professional knowledge and establishing correct values.

3.4. Elaboration

The migration phase focuses on internalizing knowledge and application. The knowledge and methods students acquire during the exploration process can be flexibly applied to new fields and complex situations. This phase serves as a bridge between classroom teaching and social practice. As teachers, they should possess the concept and ability to integrate classroom knowledge with contemporary characteristics and China’s context. By solving practical problems, students internalize professional skills while gaining a profound understanding of the close connection between personal career development and the fate of the nation.

3.5. Evaluation

The evaluation process is embedded throughout the teaching cycle, enabling continuous monitoring of students’ ideological and political development to assess the effectiveness of ideological and political education. The “5E+Ideological and Political Education” model transcends traditional grading systems by establishing a tripartite evaluation framework: formative assessment, summative evaluation, and value-added assessment. This framework not only evaluates students’ mastery of theoretical knowledge but also prioritizes their ideological and political literacy. Building on this foundation, a combination of self-assessment, peer evaluation, and teacher feedback is implemented to encourage self-reflection, fostering students’ autonomous development of professional competencies and the cultivation of sound values.

4. Application of “5E+ ideological and political education” teaching model in the course of financial statement analysis

Based on the theoretical framework of the “5E+ Ideological and Political Education” teaching model and the knowledge system of the “Financial Statement Analysis” course, we can apply the “5E+ Ideological and Political Education” model to various teaching modules. Taking “Comprehensive Financial Statement Analysis” as an example, this article demonstrates

the specific implementation path of this model.

4.1. Attraction

During the course introduction phase, the instructor presents a classic financial fraud case—Kangmei Pharmaceutical’s disappearance of 30 billion yuan in cash—while posing critical questions: How could a company with impeccable financial records collapse overnight, undetected by auditors? What devastating consequences does such fraud inflict on investors, society, and the nation? Through this case study and thought-provoking analysis, students are engaged in critical reflection on the systemic risks of financial fraud. This approach not only sparks their interest in fraud detection techniques but also vividly integrates the core values of integrity and ethical conduct into the curriculum.

4.2. Exploration

Students work in groups to select a distinctive listed company as their case study. Teachers guide students in gathering financial data for analysis, providing technical support while encouraging the application of analytical tools like ratio analysis and trend analysis. They also employ AI and big data technologies to thoroughly examine corporate financial statements. Students must rigorously verify the alignment between cash flows and net profits, identify potential irregularities in inventory and accounts receivable, and uncover possible profit transfer networks. When encountering issues like inconsistent data presentation or incomplete disclosures during data analysis, teachers should inspire students to demonstrate perseverance and scientific rigor. By leveraging AI and big data tools, students are encouraged to maintain factual accuracy and let real data speak for itself.

4.3. Explanation

Each group will present and exchange reports, debating and discussing the doubts identified during the investigation process. During the students’ presentations, teachers should summarize and conclude at any time, combining abnormal financial indicators with the fraud triangle theory to provoke deep thinking and help students analyze the motives behind corporate fraud. Teachers should also explain the regulatory system of China’s capital market to help students develop a correct legal logic. This will make students realize that financial statements are not only a company’s report card but also a signal light for market resource allocation, thereby enhancing their legal awareness.

4.4. Migration

Applying knowledge to practice is a key objective in the knowledge transfer phase. Teachers can design challenge-based tasks to assess students’ learning outcomes and broaden their perspectives. After achieving learning goals, students can apply financial analysis models to evaluate current popular listed companies, while summarizing and analyzing differences in financial risks across industries. In the digital and intelligent era, teachers can guide students to explore new methods of financial fraud under this context and study preventive measures. Through solving these practical problems, students not only flexibly apply professional knowledge but also develop the ability to think from a high-dimensional perspective of industry development and national-level considerations, significantly enhancing their problem-solving skills.

4.5. Evaluation

We have developed a tripartite multidimensional evaluation framework. When assessing students’ financial analysis skills, the evaluation should not only focus on calculation accuracy and logical coherence, but also examine their ability to identify corporate compliance risks and demonstrate awareness of investor protection. Students who identify related-party transactions while incorporating social responsibility elements into their analyses will receive bonus points and recognition. Future surveys will be conducted to monitor students’ evolving understanding of professional ethics, providing insights for teaching reforms and fostering a virtuous cycle that ensures the continuous integration of ideological and political education.

5. The significance of applying the “5E+ ideological and political education” teaching model in the course of financial statement analysis

The application of the “5E+ Ideological and Political Education” teaching model to the “Financial Statement Analysis” course represents a significant reform in financial education methods and a profound transformation in talent cultivation approaches for finance majors. This teaching model holds profound implications for enhancing teaching quality, refining ideological and political education, and fostering interdisciplinary talents.

5.1. Reconstructing teaching scenarios to stimulate students’ self-motivation

Traditional financial statement analysis classes often result in passive student engagement, limited interaction, a dull classroom atmosphere, and suboptimal learning outcomes. The “5E+ Ideological and Political Education” model transforms this dynamic through case-based introductions in the “Attract” phase and task-based check-ins in the “Explore” phase. Students are no longer mere knowledge recipients but active explorers of the vast ocean of knowledge, while teachers evolve from knowledge dispensers into guides for critical thinking and value leaders. This student-centered approach powerfully stimulates self-motivation, encouraging students to proactively delve into professional knowledge and build systematic frameworks. Such an approach effectively cultivates finance professionals with lifelong learning capabilities.

5.2. Achieve the organic integration of professional skills and ideological and political accomplishment

In traditional teaching models, the integration of ideological and political elements into specialized courses often feels forced and lacks persuasive power. The “5E+ Ideological and Political Education” model, however, seamlessly incorporates these elements into every step of inquiry-based learning, empowering students to engage in self-directed ideological reflection. This approach achieves a profound integration of professional knowledge and ideological education in both methodology and philosophy. The fusion here is no longer a mechanical combination but a dynamic chemical reaction. For instance, when analyzing corporate financial fraud, students gain firsthand experience of the importance of integrity in business operations. When studying how national policies impact corporate financial statements, a sense of institutional confidence naturally emerges. Such immersive ideological education truly fulfills the fundamental mission of cultivating virtue and nurturing talent.

5.3. Cultivating high-quality compound talents to meet the demands of the new era

The “5E+ Ideological and Political Education” model emphasizes the integration of learning and application, where students apply knowledge to enhance their understanding and vice versa. By guiding students to analyze national macroeconomic and microeconomic trends, it enables them to effectively address corporate financial challenges, ensuring they remain attuned to societal realities and national policies even while immersed in academic settings. Rooted in real-world scenarios, this model fosters deep learning that not only sharpens students’ ability to solve complex problems with professional expertise but also cultivates a strong sense of national identity and global perspective. Ultimately, it helps students align their career development with the nation’s modernization efforts.

6. Summary

The journey of educational reform is a long one, where collective efforts create greater impact. Educators must continually reflect, refine, and innovate. The exploration and implementation of the “5E+ Ideological and Political Education” teaching model in the “Financial Statement Analysis” course has provided a practical solution for integrating ideological and political education into curriculum design. This model effectively combines value cultivation with knowledge transmission and skill development, while fully engaging students’ self-directed learning capabilities and enhancing their comprehensive

competencies. With the rapid advancement of technologies like big data and artificial intelligence, we must further deepen the application of the “5E+ Ideological and Political Education” model. By leveraging digital resources to build a dynamic ideological and political case library and continuously improving multi-dimensional evaluation metrics, we can ensure this model thrives in the tide of modern development.

Funding

Project Title: 2025 University-Level Ideological and Political Education Demonstration Project “Financial Statement Analysis”

Disclosure statement

The author declares no conflict of interest.

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