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Research on Teaching Reform of Corporate Finance Course under the Background of "AI + Curriculum Ideological and Political Education"

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Abstract:
With the rapid development of AI technology, how to utilize AI to empower the construction of curriculum-based ideological and political education (IPE) and achieve an organic integration of professional education and university education has become an urgent issue. This study takes the Corporate Finance course as a carrier, integrating AI technology with course content, deeply exploring IPE elements, innovating teaching methods, strengthening teacher team building, and establishing a diversified whole-process evaluation system. It guides students to establish correct financial ethics while mastering professional knowledge and skills, enhances their sense of mission and responsibility to serve major national strategic needs, and cultivates a new generation of financial talents with professional competence, patriotism, global vision, and professional integrity.

Keywords:
AI technology; Curriculum Ideological and Political Education; Teaching reform

In 2025, the Outline of the Plan for Building a Strong Education Country (2024-2035) (hereinafter referred to as the Outline) was issued, clearly putting forward the core requirements of implementing a national cultural digitalization strategy and promoting AI-empowered educational transformation. [1]The introduction of this programmatic document has solidified the policy foundation and pointed out the practical path for the deep integration and innovative development of"AI + Curriculum IPE". As the core carrier for higher education to fulfill the fundamental task of fostering virtue through education, the essence of curriculum IPE lies in seamlessly integrating ideological and political education into all aspects of professional courses, achieving a synchronized and organic unity of knowledge transmission and value guidance. The rapid development of artificial intelligence has not only injected strong momentum into the iterative upgrading of teaching models but also brought new opportunities and challenges to the expansion of curriculum IPE. Against this backdrop, establishing an innovative concept of deep integration of"AI + Curriculum IPE" has become an inevitable trend of the times.

Corporate Finance, as a core course for finance majors, not only systematically covers professional core knowledge systems such as corporate investment decisions, financing strategies, profit distribution, but also

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contains rich IPE elements including patriotism, awareness of the rule of law, and sense of responsibility. [2] Based on the guidance of the Outline and leveraging the innovative application of AI technology, exploring the deep integration path with the IPE construction of the Corporate Finance course, and creating a distinctive teaching model with both international perspective and IPE function, can not only help achieve the triple core goals of knowledge imparting, ability cultivation, and character building, but also inject new vitality into the quality improvement and innovative development of IPE construction in universities.[3]

1.Current Situation Analysis of Curriculum IPE Construction in Corporate Finance

1.1 Insufficient Exploration of Curriculum IPE Resources

The Corporate Finance course contains abundant IPE elements, such as business ethics, social responsibility, risk awareness, integrity and law-abiding, and serving national development strategies. However, when introducing modern financial tools and practices into course teaching, some teachers may focus more on explaining valuation models, valuation techniques, and market rules, lacking in-depth exploration of the value orientation and ethical requirements embedded therein. For example, when explaining corporate investment and financing decisions or mergers and acquisitions, they fail to sufficiently guide students to reflect on the major IPE connotations behind them, such as protection of shareholders' rights and interests, balancing the interests of creditors, employee welfare, environmental protection, serving the real economy, and preventing financial risks. This leads to a disconnect between value guidance and professional skill teaching. At the same time, the integration of existing IPE resources with core corporate finance knowledge often appears rigid or far-fetched, lacking systematization and specificity. For instance, some teachers may simply graft macro policy slogans or moral preaching onto professional content, failing to achieve an organic integration and natural penetration of IPE elements with financial logic, making it difficult for students to resonate and identify, thus reducing the actual effectiveness of IPE.

1.2 Relatively Single Teaching Methods, Insufficient AI Empowerment

Current curriculum IPE teaching still mainly relies on the traditional model of“theoretical preaching+case stacking”. Teaching methods are single and rigid, lacking interactivity and experiential feeling. Although some teaching introduces AI-related knowledge, it fails to fully leverage technology to empower IPE teaching, with innovative applications being superficial. For example, when explaining capital structure optimization, investment and financing risk assessment, etc., it is still limited to static display of theoretical models and analysis of traditional cases using PPT, without utilizing AI simulation systems or big data analysis tools to build dynamic decision-making scenarios. This prevents students from intuitively experiencing the trade-offs among the interests of shareholders, creditors, and the public under different solutions, as well as the impact of compliant operation and social responsibility fulfillment on the long-term development of enterprises. There is little application of AI-empowered teaching models such as smart classrooms, flipped classrooms, and online-offline linkage, making it difficult to stimulate students' active thinking and participation enthusiasm, resulting in IPE remaining at the level of “passive acceptance” and unable to effectively internalize students' value concepts.

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1.3 Insufficient Teacher Team Building

Effective implementation of curriculum IPE places high demands on teachers' comprehensive abilities. However, current teacher teams have some shortcomings: First, insufficient IPE literacy – some teachers lack a deep understanding of the connotation of curriculum IPE and systematic knowledge of IPE theory, making it difficult to accurately explore IPE elements in professional content and flexibly design IPE teaching links. Second, lack of interdisciplinary ability – Corporate Finance involves interdisciplinary intersections of finance, accounting, mathematics, computer science, etc. The integration of AI and curriculum IPE requires teachers to have technical application and interdisciplinary integration capabilities. However, some teachers have limited knowledge and operation skills of AI technology, making it difficult to organically combine technology with IPE and professional teaching. Third, lack of a dedicated curriculum IPE teaching team – insufficient team collaboration, lack of regular communication and cooperation in IPE element exploration, teaching method innovation, AI technology application, etc., making it difficult to form teaching synergy, thus restricting the overall quality of curriculum IPE construction.

1.4 Relatively Single Evaluation System

The current IPE evaluation for the Corporate Finance course has not yet formed a scientific and complete system, with the problem of “emphasizing results over process”. On the one hand, evaluation indicators focus on students' mastery of professional knowledge, such as exam scores and homework completion quality, lacking quantitative and qualitative evaluation indicators for students' integrity awareness, sense of responsibility, ethical judgment, and other IPE literacy formed during the course learning. On the other hand, evaluation methods are relatively simple, mostly using traditional forms such as classroom questioning and written assignments, without using AI technology to build a multi-dimensional, whole-process evaluation system, such as analyzing students' participation through learning behavior data or assessing students' ability to practice IPE through scenario simulations. In addition, there is a lack of clear standards for evaluating teachers' effectiveness in curriculum IPE teaching, making it difficult to effectively motivate teachers to invest in IPE teaching innovation. This leads to a lack of sustained driving force for curriculum IPE construction, and the educational orientation is not fully highlighted.

2. Integration and Exploration of AI Technology in Corporate Finance Curriculum IPE

2.1 AI Empowers Precise Exploration and Deep Integration of IPE Elements

Taking the teaching of the “Capital Budgeting Decision” knowledge point in Corporate Finance as an example, teachers can use AI platforms such as Doubao and DeepSeek to search for content related to “green projects+capital budgeting+corporate cases”, quickly sorting out practical cases of green investment from benchmark domestic enterprises like BYD and CATL. With the help of AI's intelligent text summarization function, the core connotations of the cases can be systematically refined: enterprises scientifically conduct capital budgeting decisions, rationally allocate funds to green industry tracks such as new energy and clean energy, while achieving their own operational efficiency and long-term value growth, actively practicing the

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concept of green development and strongly supporting the implementation of the national dual-carbon strategy. Additionally, AI can be used to generate visual data charts, intuitively presenting the internal relationship between the investment returns of green projects and ecological environment benefits. By comparing the differences in capital allocation concepts and investment layouts between domestic and foreign enterprises, the social responsibility of Chinese enterprises in using AI tools to optimize capital budget evaluation and actively participating in green industry development is highlighted. Combined with the current wide application of financial intelligent tools in project evaluation, investment, and financing decisions in China, students are guided to deeply understand that capital budgeting is not only a professional financial calculation method but also an important path for enterprises adhere to their original development aspiration, serve national strategies, and fulfill social responsibilities, thereby achieving the natural integration of professional knowledge teaching and curriculum IPE value guidance.

2.2 AI-Driven Innovation in Teaching Methods

AI technology can be used to innovate diversified teaching methods such as real-time case discussions and scenario simulation exercises. When teaching “Profit Distribution Policy”, the teacher uses Doubao to retrieve real cases such as Kweichow Moutai's continuous high dividends to reward shareholders. AI automatically extracts the IPE key points in the case, such as “balancing shareholder returns with long-term enterprise development” and “responsibility to serve the country through industry”. The case study method is used to guide students in group debates on the rationality of different distribution schemes, replacing the mechanical explanation of a single case in traditional textbooks. In the teaching of “Corporate Financing Decisions”, a simple scenario simulation platform is built with the help of AI. Students act as corporate financial managers, setting parameters such as financing scale, financing channels, and interest rates. AI instantly generates the deduced results of different schemes, including financial risks, financing costs, and impact on the rights and interests of small and medium shareholders. Students adjust parameters to observe the trade-off between short-term profitability and long-term stable development of the enterprise, strengthening their risk awareness and compliance concepts through immersive experience.

2.3 Strengthening Teacher Team Building and Improving Teachers' AI Literacy

Regular practical training on AI-empowered curriculum IPE is provided for professional teachers. Using tools like Doubao and DeepSeek, teachers are trained on how to use AI to search for real teaching cases such as green investment and financing, compliant operation of listed companies, and capital operation of real enterprises. They learn to quickly extract IPE elements such as business ethics, risk compliance, and serving the real economy, as well as use AI to generate teaching cases, classroom discussion materials, and courseware content with one click, fitting the knowledge structure of finance teachers. At the same time, relying on the online teaching platform Chaoxing Learning, the teaching and research group jointly builds and shares an IPE case library and teaching design plans for core knowledge points such as capital budgeting, financing decisions, and dividend policy, collectively refining teaching links. AI can also be used to intelligently judge the naturalness and professional fit of IPE integration in teaching plans and provide optimization suggestions. This approach can not only enhance the curriculum IPE design ability and AI teaching application literacy of all teachers but also strengthen the collaborative construction of the teaching team, forming a unified teaching paradigm and educational synergy.[4]

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2.4 AI Empowers Curriculum IPE to Build a Whole-Process Diversified Evaluation System

Relying on AI technology, a whole-process diversified evaluation system covering pre-class, in-class, and post-class stages is built. Diversification is achieved in three aspects: evaluation timing, evaluation content, and evaluation methods, comprehensively assessing students' professional abilities and IPE literacy.Pre-class evaluation: Using the AI statistical function of Chaoxing Learning, data such as pre-class completion rate, knowledge point self-test scores, and case reading status are collected to evaluate students' learning attitudes and prior knowledge, achieving pre diagnostic evaluation.In-class evaluation: Using AI to record in real time participation, speech quality, and practical performance in case discussions, theme debates, solution design, and classroom interactions, evaluating students' learning engagement, critical thinking ability, and value stance, achieving dynamic process evaluation.Post-class evaluation: Using the DeepSeek large model to integrate results such as homework, analysis reports, and final assessments. AI intelligently sorts key points, checks logic, evaluates the achievement of professional and IPE goals, and combines questionnaire data to form a stage summary, achieving comprehensive summative evaluation.

At the same time, a combination of qualitative and quantitative evaluation methods is adopted. Qualitative evaluation focuses on the development status of students' IPE literacy, capturing students' real performance in IPE cognition, value expression, etc., through concrete methods such as classroom observation and one-on-one communication, forming intuitive descriptive evaluation. Quantitative evaluation relies on quantifiable indicators for objective assessment, collecting standardized data through exams, IPE-themed questionnaires, learning data statistics, etc., to accurately quantify the degree of students' IPE literacy achievement. The two complement each other and work together, effectively avoiding the limitations of a single evaluation model and further enhancing the scientificity and precision of curriculum IPE evaluation.

3. Case Analysis of Curriculum IPE Teaching Empowered by AI Technology

This case takes “Incremental Cash Flow” (Section 1, Chapter 5) of the Corporate Finance course as the teaching carrier. Relying on intelligent tools such as Chaoxing Learning and AI large models, a full-process “pre-class, in-class, post-class” AI-empowered curriculum IPE teaching model is constructed, naturally integrating professional knowledge learning with value guidance, promoting the coordinated development of knowledge imparting, ability cultivation, and character shaping.

Pre-class preparation: Using AI resource retrieval and knowledge point intelligent matching functions, the teacher searches for local cases related to real corporate investment decisions focusing on the three core knowledge points of incremental cash flow, sunk cost, and opportunity cost. IPE elements such as seeking truth from facts, rational decision-making, long-term vision, and sense of responsibility are systematically extracted, forming structured, ready-to-use standardized teaching materials. At the same time, pre-class tasks, case reading materials, and AI-generated basic self-test questions are released through Chaoxing Learning. AI automatically completes the statistics of learning situation data, accurately identifying students' knowledge weaknesses and difficult points, providing data support and direction for targeted teaching in class, achieving

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"teaching based on learning, precise preparation".

In-class implementation: The class adopts a combination of AI problem-driven and case study methods to enhance the immersive learning experience. The teacher uses Chaoxing Learning to release AI-generated in-class test questions, guiding students to judge project-related cash flows and distinguish between relevant and irrelevant costs. AI provides real-time statistics on the correct answer rate, common wrong options, and the class's overall mastery, helping students quickly master the rules for judging incremental cash flow and firmly establishing a realistic concept of respecting facts, not exaggerating, not fabricating, and being objective and rigorous. In teaching sunk cost and opportunity cost, the teacher uses corporate investment decision cases organized by AI for group discussions. Students submit their analysis views and decision ideas through Chaoxing Learning. AI automatically extracts keywords, sorts out logical frameworks, and generates a summary of views. The teacher provides real-time comments and guidance based on this, helping students understand the non-recoverability of sunk costs and the trade-off logic of opportunity costs, establishing modern financial thinking and professional ethics of rational trade-offs, not dwelling on the past, focusing on the future, and making scientific decisions.

Post-class evaluation: Relying on AI technology, a whole-process, multi-dimensional, quantifiable diversified evaluation system is constructed to achieve a closed loop in teaching. Chaoxing Learning AI automatically records full-process learning data such as pre-class completion rate, in-class interaction frequency, in-class test scores, discussion speech quality, and case participation, objectively quantifying and tracking students' learning behavior, classroom performance, and engagement level. Combining the learning situation statistics, knowledge point mastery rate, classroom participation portrait, and other data generated by AI, the teacher comprehensively assesses students' mastery of professional knowledge, critical thinking ability, teamwork performance, and achievement of IPE literacy, forming comprehensive, objective, and fair evaluation results. Through the combination of AI-empowered quantitative data and teachers' qualitative judgment, the accuracy, scientificity, and persuasiveness of the evaluation are effectively improved, fully utilizing the feedback, incentive, and guiding role of evaluation for learning.

4. Implementation Effectiveness of AI-Empowered Corporate Finance Curriculum IPE

4.1 Student Level: Coordinated Improvement of Professional Ability and IPE Literacy

The AI-empowered teaching reform has effectively enhanced students' learning initiative and classroom participation. Students' understanding of difficult knowledge points such as investment and financing decisions, capital budgeting, incremental cash flow judgment, and sunk cost identification has become more profound, and their abilities in case analysis, data calculation, and rational decision-making have significantly improved. With the help of AI scenario simulation and intelligent discussions, students strengthened their awareness of financial ethics, risk prevention, integrity, law-abiding, and professional bottom line in immersive learning. They can actively combine professional knowledge to think about value issues such as corporate social responsibility, serving the real economy, and adhering to professional ethics. Their sense of patriotism and social responsibility has continuously increased, gradually establishing a correct financial

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career concept of compliance, prudence, responsibility, and service to the country, achieving a simultaneous improvement in professional ability and IPE literacy.

4.2 Teacher Level: Significantly Enhanced Teaching Innovation and Education Ability

Regular training and research collaboration have promoted the overall improvement of teachers' curriculum IPE design ability, AI tool application ability, and interdisciplinary integration ability. Teachers can use AI large models and smart teaching platforms to efficiently complete IPE material mining, case extraction, interactive design, and learning situation analysis, with a significantly enhanced awareness of teaching innovation. IPE integration has shifted from “passive completion” to “active design”, from “rigid slogans” to “natural penetration”, enabling precise embedding of IPE elements such as seeking truth from facts, rational decision-making, risk prevention and control, and social responsibility around professional knowledge points. Teachers have a deeper understanding of the task of fostering virtue through education, with significantly enhanced sense of educational responsibility and initiative in teaching reform, gradually growing into composite teachers with professional competence, IPE ability, and AI application level.

4.3 Course Level: Upgraded Teaching Model and Evaluation System

AI technology has promoted the transformation of Corporate Finance from a traditional lecture model to an online-offline integration, intelligent interaction, immersive teaching model, forming an integrated teaching closed loop of pre-class AI preview diagnosis, in-class AI interactive discussion, and post-class AI evaluation feedback. The whole-process diversified evaluation system built with AI (pre-class, in-class, post-class) has broken the traditional limitation of “emphasizing results over process, emphasizing profession over IPE”, achieving diverse evaluation dimensions, visible processes, and scientific results. AI automatically collects full-process data such as preview, interaction, homework, and tests, making learning behavior traceable, classroom performance quantifiable, and educational outcomes assessable. The teaching quality, higher-order nature, and innovation of the course have significantly improved.

5. Problems in AI-Empowered Corporate Finance Curriculum IPE Construction

5.1 Insufficient Depth of AI-IPE Integration, Superficial Application

Some teachers' understanding of AI-empowered curriculum IPE remains at a tool-based, superficial level, mainly used for basic functions such as information retrieval, in-class testing, data statistics, and attendance checking. There is less use of AI for higher-order applications such as scenario simulation, decision-making deduction, value tendency analysis, and personalized learning recommendations. AI only serves as an auxiliary means to improve classroom efficiency, failing to deeply bind with IPE education goals, leading to a “two-skin” phenomenon between technology application and value guidance. The deeper empowering role of AI in value judgment, ethical guidance, and professional literacy cultivation has not been fully utilized.

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5.2 Inaccurate Exploration of IPE Elements, Unnatural Integration

Some teachers lack systematic design when combining professional knowledge points with IPE elements, resulting in problems such as overly broad themes, empty content, low relevance, and simple labeling. In teaching investment and financing decisions, cash flow judgment, capital budgeting, etc., they fail to naturally integrate from perspectives such as financial logic, decision-making mechanisms, professional behavior, and long-term value. IPE content is mostly slogan-like embedding, lacking close and appropriate integration with professional learning, making it difficult to resonate emotionally with students. The penetration, persuasiveness, and practical effect of value guidance are insufficient.

5.3 Differences in Teachers' AI Literacy, Uneven Capabilities

Affected by age structure, teaching habits, and technology acceptance, teachers' AI application abilities show obvious imbalance. Young teachers are quick to learn and have strong innovation willingness; some senior teachers are not proficient in operating smart platforms, large models, and other tools, with technology application remaining at the surface and insufficient motivation for teaching innovation. At the same time, there are few practical training sessions on AI+curriculum IPE tailored to finance majors. The training content is too theoretical, lacks cases and templates, and teachers' paths for self-improvement are unclear, restricting the overall quality of teaching reform.

5.4 Insufficiently Intelligent Evaluation System, Difficulty in Quantifying Soft Indicators

Current AI evaluation mainly focuses on quantifiable hard indicators such as academic performance, interaction frequency, and homework completion. The ability to intelligently identify, analyze, and judge soft IPE indicators such as financial ethics, professional attitude, integrity awareness, sense of responsibility, and value stance is weak. AI struggles to automatically capture students' value tendencies and viewpoints in discussions, speeches, and case analyses, still relying on teachers' subjective judgment. The comprehensiveness, accuracy, and scientificity of the evaluation need further improvement.

6.Countermeasures and Suggestions for Optimizing AI-Empowered Corporate FinanceCurriculum IPE

6.1 Deepen AI Full-Process Integration, Enhance Effectiveness of Technology Empowerment

Promote AI upgrading from an auxiliary tool to an education carrier, fully integrating scenario simulation, intelligent analysis, and learning portraits into the whole process of pre-class, in-class, and post-class. Use AI to build immersive scenarios such as corporate investment and financing decisions, incremental cash flow judgment, capital budget simulation, and risk stress testing, allowing students to experience ethical choices and sense of responsibility in simulated decision-making. Use AI to intelligently interpret and extract keywords from students' classroom speeches, case analyses, and homework viewpoints, assist teachers in precisely conducting value guidance, truly achieving deep integration of technology application and IPE.

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6.2 Build a Precise Matching System, Improve Quality of IPE Integration

Establish a standardized and reusable matching mechanism of "knowledge point - case - IPE point" around the core knowledge points of Corporate Finance. For example, incremental cash flow corresponds to seeking truth from facts, sunk cost corresponds to rational trade-offs, financing decisions correspond to compliance risk control, capital budgeting corresponds to serving national strategy. Rely on AI to dynamically update localized cutting-edge cases such as green finance, serving the real economy, compliant operation of listed companies, and corporate social responsibility, making IPE education case-based, logical, and perceptible, achieving natural penetration and silent nurturing of professional teaching and value guidance.

6.3 Establish Regular Training Mechanisms, Balance Teachers' AI Literacy

Build a hierarchical, classification-based, practice-oriented teacher ability improvement system. Regularly conduct special training on smart teaching platforms, AI large models, curriculum IPE design, etc., providing ready-to-use templates for courseware, case scripts, discussion questions, and evaluation scales. Promote a "backbone leading+old bringing new" mutual assistance model, through collective lesson preparation, demonstration classes, teaching competitions, etc., promoting learning through competition and research through teaching. Incorporate AI application and curriculum IPE effectiveness into teaching assessment and incentive mechanisms, quickly narrowing the ability gap among teachers and enhancing the overall education level of the team.

6.4 Improve the Intelligent Evaluation System, Achieve Accurate and Scientific Evaluation

Construct a feasible evaluation system combining "AI quantitative+teacher qualitative". Incorporate learning attitude, ethical judgment, sense of responsibility, teamwork, integrity performance, etc., into IPE indicators. Use AI to automatically collect full-process data such as preview, classroom interaction, homework, and tests, assist in identifying students' viewpoint tendencies and value stances, forming a quantitative scoring structure of 60% professional ability, 20% process performance, and 20% IPE literacy. This makes the evaluation more comprehensive, accurate, and scientific, fully utilizing the guiding and motivating role of evaluation.

7. Conclusion

With the rapid development of new-generation information technology, artificial intelligence is injecting new momentum into the innovative reform of curriculum IPE in universities. This study, taking the Corporate Finance course as a basis, systematically conducts research on AI-empowered curriculum IPE construction, creating a new teaching paradigm deeply integrating intelligent technology and value guidance. AI tools are fully integrated into key links such as precise exploration of IPE elements, optimization and innovation of teaching models, construction of multi-dimensional evaluation systems, and improvement of teacher team capabilities. This effectively enhances students' financial ethics awareness, rational decision-making literacy, and sense of responsibility for the country, providing a solid guarantee for cultivating high-quality applied talents with both integrity and ability, adapted to the development of the modern financial industry. It also

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provides replicable practical experience and theoretical reference for deepening the integration and innovation of AI+curriculum IPE in finance and economics majors.

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