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Cross-border Tourism Mergers and Acquisitions from the Perspective of Ideological and Political Education in CurriculumResearch on Case-driven Hybrid Teaching for Financial Risk

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Abstract

Against the dual backdrop of comprehensive ideological and political education integration in curricula and high-quality vocational education development, how to deeply integrate value guidance with professional teaching has become a core issue in educational reform for financial management programs at higher vocational colleges. This study adopts cross-border tourism merger and acquisition financial risk analysis as a teaching entry point, establishing a "case-driven + blended learning" instructional model to explore implementation pathways for ideological and political education in financial management courses. Through real-world case studies, students are guided to focus on financial risk identification, professional ethics assessment, and cultural value conflicts in international mergers and acquisitions, thereby enhancing their legal awareness, sense of responsibility, and cultural confidence. The research proposes systematic implementation strategies encompassing case library development, blended learning process design, and embedding ideological and political objectives into evaluation systems, aiming to provide practical references for ideological and political education construction in financial management courses at higher vocational institutions.

Keywords

Ideological and Political Education in Curriculum; Cross-border Mergers and Acquisitions; Financial Risk; Case-Based Teaching; Blended Learning; Higher Vocational Education

1. Introduction

With the deepening of the Belt and Road Initiative, cross-border mergers and acquisitions activities of Chinese enterprises have become increasingly frequent. As

a highly globalized service industry, the tourism sector involves complex financial risks and cross-cultural management challenges in its cross-border M&A activities. According to relevant statistics, in cross-border M&A cases of Chinese tourism enterprises, the failure rate due to errors in financial risk assessment and improper integration exceeds 30%. This reality imposes new requirements on the talent cultivation of financial management majors in higher vocational education: students not only need to master professional skills such as M&A valuation and financial analysis, but also must possess comprehensive qualities including the ability to identify financial risks, comply with international rules, and adhere to professional ethics.

Meanwhile, ideological and political education in curriculum serves as a crucial approach to fulfilling the fundamental mission of fostering virtue and nurturing talent. It requires professional courses to integrate value guidance while imparting knowledge and skills. However, current financial management courses in vocational colleges often exhibit issues such as "overemphasizing technical skills at the expense of ethics" and "prioritizing case studies over ideological education" in cross-border merger and acquisition instruction. How to utilize cross-border tourism merger and acquisition financial risks as teaching vehicles, incorporate ideological and political education into case-driven blended learning models, and achieve an organic integration of knowledge transmission, competency development, and value guidance has become a key challenge in the teaching reform of financial management programs at vocational colleges.

2. The Connotation of Ideological and Political Value in Teaching Financial Risks of Cross-border Tourism Mergers and Acquisitions

2.1. Cultivation of Legal Awareness in Financial Risk Identification

Cross-border mergers and acquisitions involve complex legal systems, accounting standards, and tax policies across multiple jurisdictions. When analyzing financial risks, students must thoroughly understand compliance requirements in different legal frameworks. By examining real-world M&A cases involving financial fraud, tax avoidance, and delayed information disclosure, students can develop a strong awareness of lawful operations and compliant management practices, while reinforcing their understanding of legal principles and regulatory compliance.

2.2. Professional Ethics Judgment in M&A Decisions

During mergers and acquisitions, financial professionals encounter ethical dilemmas such as information disclosure, asset valuation, and conflicts of interest. Through case studies in teaching, students are guided to identify unethical practices including improper benefit transfers, insider trading, and financial embellishment, thereby establishing integrity as the fundamental professional principle and enhancing their

social responsibility and professional ethics. A case analysis task titled "Ethical Dilemmas in M&A" can be designed, requiring students to analyze financial risks while proposing solutions that align with professional ethics.

3. Case Library Construction for Financial Risks in Cross-border Tourism Mergers and Acquisitions

3.1. Case Selection Principles

The case library construction adheres to the following principles: representativeness (selection of representative cases), ideological-political integration (each case contains exploitable ideological-political elements), teaching applicability (alignment with the cognitive level of vocational college students), and timeliness (priority given to cases selected within the past five years).

3.2. Case Library Structure Design

3.2.1. Pre-merger Risk Module:

Focuses on target selection, due diligence, valuation and pricing processes. Case studies include HNA's acquisition of Hilton (valuation deviation risk) and Jinjiang's acquisition of Louvre Hotels (exchange rate volatility risk).

3.2.2. Mid-term M&A Risk Module

Focuses on financing structure, payment methods, and tax planning, with case studies including Wanda's acquisition of AMC in the U.S. (financing structure risk) and Anbang's acquisition of Waldorf Astoria (tax compliance risk).

4. Case-driven Hybrid Teaching Model Design

4.1. Pre-class Online Self-study Phase

Students watch micro-lectures on basic merger and acquisition knowledge on the teaching platform, read case materials, initially identify financial risk points in the cases, and submit insights in the platform's discussion area. Teachers adjust classroom teaching priorities based on platform data analysis.

4.2. In-class Offline Discussion Phase

The group cooperative learning model was adopted, with the process including case introduction (10 minutes), group discussion (30 minutes), outcome presentation (20 minutes), and value elevation (10 minutes). Teachers guided students to focus on value dimensions such as professional ethics and social responsibility.

4.3. Post-class Extension Phase

Students complete case analysis reports, which require proposing financial risk prevention recommendations for mergers and acquisitions by integrating

dimensions such as legal awareness, professional ethics, and cultural confidence, followed by online peer evaluation.

5. Teaching Implementation Guarantee Mechanism

5.1. Building an Interdisciplinary Teaching Team

Form an interdisciplinary teaching team composed of faculty members specializing in financial management, law, international trade, and related fields to jointly develop case studies and design ideological and political education topics. Establish a collective lesson preparation mechanism and organize regular teaching seminars to ensure multidimensional integration of instructional content.

5.2. Enhancing Teachers' Ideological and Political Teaching Competence

Conduct specialized training on curriculum-based ideological and political education to help teachers master methods for identifying and integrating ideological and political elements. Encourage teachers to participate in corporate practices to gain in-depth understanding of financial risks and ethical challenges in cross-border mergers and acquisitions, accumulate real-world case studies, and enhance the persuasiveness of teaching.

6. Teaching Effect Evaluation and Reflection

Teaching effectiveness evaluation is conducted from four dimensions: knowledge mastery, competency enhancement, value recognition, and teaching satisfaction through multi-angle assessment. Based on teaching practice, continuous improvements are required in the following areas: dynamic updating of case libraries, in-depth integration of ideological and political education, optimized design of blended learning approaches, refinement of evaluation systems, and deepening of school-enterprise collaboration.

7. Conclusion and Prospects

From the perspective of curriculum-based ideological education, teaching financial risks in cross-border tourism mergers and acquisitions goes beyond imparting professional knowledge—it also shapes values and cultivates professional competencies.

Looking ahead, the teaching of financial risks in cross-border mergers and acquisitions will exhibit the following developmental trends: digitization and intelligentization of case resources, virtualization and immersion of teaching scenarios, implicit and systematic integration of ideological and political education, as well as deepening and normalization of industry-education collaboration. Guided by the concept of ideological and political education in curriculum design, vocational financial management programs will undoubtedly cultivate more high-quality

professionals who possess both professional expertise and social responsibility.

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Public Disclaimer

The author declares no conflict of interest.

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