

Innovation and Practice of Case Teaching in Internal Control under the Background of New Liberal Arts

Ye Liu

Ningbo University of Finance and Economics, Ningbo, Zhejiang, China

Abstract: The construction of new liberal arts emphasizes interdisciplinary studies, which puts forward new requirements for the reform of core courses in finance and economics. Internal Control, as a core course for auditing majors, suffers from pain points such as abstract and difficult-to-understand theories, insufficient case resources, weak knowledge application, and superficial ideological and political education. This paper constructs a "micro-case + large case" teaching model, embedding micro-cases of relevant knowledge points and conducting group research on local enterprises as research objects, thereby covering the elements of internal control. Practice shows that this model has achieved good teaching results, while deeply integrating Ningbo business culture, realizing a deep integration of professional teaching, local practice, and cultural inheritance, which can provide a certain reference for the reform of finance and economics courses in the new liberal arts.

Keywords: New Liberal Arts; Internal Control; Case Teaching; Ideological and Political Education; Practical Teaching

1. Introduction

In 2025, "Outline of the Plan for Building a Strong Education Country (2024-2035)" mentioned deepening the construction of new liberal arts and strengthening the synergy between science and technology education and humanities education. Under the background of the construction of new liberal arts, interdisciplinary integration and the coordinated development of science and technology and humanities have become important directions for higher education reform.[1]As a core course for undergraduate auditing students, "Internal Control" systematically teaches the five elements of COSO (control environment, risk assessment, control activities, information and communication, internal supervision) and

the application of business process control in enterprise practice. Due to its interdisciplinary nature spanning multiple fields such as auditing, accounting, management, law, and information technology, it is an ideal carrier for promoting the integration of arts and sciences and industry education collaboration. However, current teaching practices still face prominent problems such as knowledge complexity, difficulty in application, and complex theories. Students have misunderstandings in understanding and application, lack intuitive understanding of the entire manufacturing process and enterprise operation logic, resulting in low learning interest and ultimately affecting teaching effectiveness.

In response to the above challenges, the teaching team, based on the development concept of the construction of new liberal arts, adheres to the educational philosophy of "student-centered, ability-oriented, and education-based", and insists on the three-in-one education orientation of knowledge transmission, ability cultivation and value guidance, and promotes the reform and innovation of course content and teaching model.[2]The course construction follows the overall idea of "localization, practice, and humanization", and strives to promote the synergistic integration of professional education and ideological and political education. At the content design level, the course breaks through the single path dependence on Western theoretical frameworks, focusing on deeply connecting internal control theory with the internal control context of local enterprises. It guides students to systematically compare the similarities and differences between internal control concepts in Chinese and Western cultural contexts in terms of value foundations, institutional logic, and behavioral norms, thereby enhancing cross-cultural understanding and critical thinking skills. Simultaneously, the teaching team organizes students to conduct in-depth field research in enterprises, systematically collecting internal

control practice cases from local enterprises, especially typical representatives of Ningbo businesses, to explore the cultural genes inherent in these cases, such as integrity in business, responsibility, and national sentiment, promoting the creative transformation and innovative development of excellent traditional Chinese culture, especially regional commercial spirit. These practices not only strengthen students' contextual understanding and application of theoretical knowledge but also achieve resonance between professional knowledge learning and cultural identity cultivation.[3]

2. Pain Points in Course Teaching

Under the background of the construction of new liberal arts, the internal control course group has successively tried research-supported teaching and problem-oriented teaching. Continuous innovation and improvement of teaching concepts and models have gradually optimized teaching effectiveness. Through repeated attempts, basic theories, local enterprise development, and traditional culture have been organically integrated, reflecting the connotative development of new liberal arts education. However, the following structural pain points still exist in the actual teaching process:

2.1 Theories are Abstract and Difficult to Understand, Leading to Rote Memorization

The course "Internal Control" is based on the Western COSO framework, which has a complex conceptual system, numerous constituent elements, and relatively intricate operational processes. Current textbooks are mostly translations of classic Western works or professional qualification exam materials, presenting a certain comprehension barrier, and their applicability in the context of Chinese enterprises needs improvement. Students feel that the course requires a high level of memorization and also report that the textbook contains too much technical terminology, making students feel that the content is far removed from their own experiences. Under these circumstances, students are prone to falling into a rote memorization learning mode, making it difficult to achieve a deep understanding and internalization of theoretical knowledge.

2.2 Insufficient local Cases and Lack of Practical Experience

Currently, the case resources used in the "Internal Control" course are mostly from Western companies or large domestic listed companies, which have a low degree of fit with the characteristics of local industries and the actual situation of local enterprises. Taking Ningbo enterprises in the region as an example, their internal control practices contain unique cultural genes such as honest operation, responsibility, and national sentiment, but the existing case system is difficult to effectively reflect this regional business spirit. The insufficient applicability of general cases leads to a lack of situational immersion and cultural identity among students during the learning process, making it difficult to stimulate learning interest and in-depth thinking.

2.3 Weak Application of Knowledge, Obvious Disconnect between Learning and Application

This course has strong practicality and application orientation, but contemporary college students (especially "Generation Z" students) generally lack prior knowledge of internal control theory, lack social experience, and lack basic understanding of key links such as manufacturing supply, production, and sales. Due to the lack of real enterprise scenario training, students find it difficult to effectively transfer the theoretical knowledge they have learned to practical enterprise situations, resulting in a clear gap between learning and application. It is difficult to apply what they have learned, and it is difficult to apply it to other situations. At the same time, they may think that internal control knowledge points are not practical enough[4].

2.4 Superficial Ideological and Political Education, Limited Educational Effect

Although the course syllabus clearly includes ideological and political education elements such as professional ethics, cultural confidence, and sense of responsibility, in actual teaching, these contents are often added to the professional knowledge lectures in a "labeling" manner, failing to achieve organic integration with the core content of the course. Students find it difficult to establish a value-level cognitive connection when learning internal control theory[5]. At the same time, the students

in this course are third-year auditing majors. Senior undergraduates face real pressures such as postgraduate entrance examinations, civil service examinations, and job selection. Their learning methods tend to be fragmented, and their learning objectives are obviously short-term[6]. They focus more on obtaining immediate rewards such as credits, GPA, and scholarships, and find it difficult to understand the important significance of this course from a macro perspective, thus further weakening the actual effect of ideological and political education.

3. Design of the "Micro-Case + Large-Case" Teaching Model

3.1 Overall Design

The innovative teaching approach is based on the COSO framework, using dual case studies as a vehicle, and incorporating a cultural empowerment model (e.g., Figure 1). Specifically, the course follows the five elements of internal control (control environment, risk assessment, control activities, information and communication, and internal monitoring) as its main knowledge thread, progressing sequentially through chapters. Each chapter, after systematically teaching the theoretical knowledge, includes a thematic micro-case study for reviewing, applying, and reinforcing the core content. Simultaneously, students are grouped at the beginning of the course, with each group selecting a local Ningbo company as the analysis subject throughout the course. This overarching case study covers all five COSO elements. After completing each chapter, students conduct targeted analysis of

the corresponding elements of their chosen company, gradually forming a complete internal control evaluation report. This report provides a detailed analysis of each element and requires students to explore the local company's excellent culture and entrepreneurial spirit.

In terms of ideological and political integration, the course takes the spirit of Ningbo Gang as its core, organically embedding value guidance into the entire teaching process. In thematic case teaching, elements of excellent traditional Chinese culture are systematically integrated: for example, the content of "integrity culture" is added to the professional quality cultivation section, and the traditional philosophical thought of "harmony between man and nature" is introduced in the enterprise strategic adjustment section. Through this design, the aim is to change students' stereotypical impression of theoretical courses, thereby establishing a correct worldview, outlook on life and values, and stimulating confidence in Chinese culture and awareness of cultural inheritance. Culture is permeated into all aspects of teaching, focusing on cultivating students' three aspects of quality: at the level of political quality, it focuses on cultivating students' overall perspective, governance with virtue, national sentiment and awareness of benefiting the people; at the level of humanistic quality, it emphasizes the value orientation of harmony between man and nature, innovation, self-improvement and the gentleman's focus on the fundamentals; at the level of professional quality, it focuses on shaping the spirit of craftsmanship, integrity and harmony, integrity and self-discipline and the professional character of integrating knowledge and action.

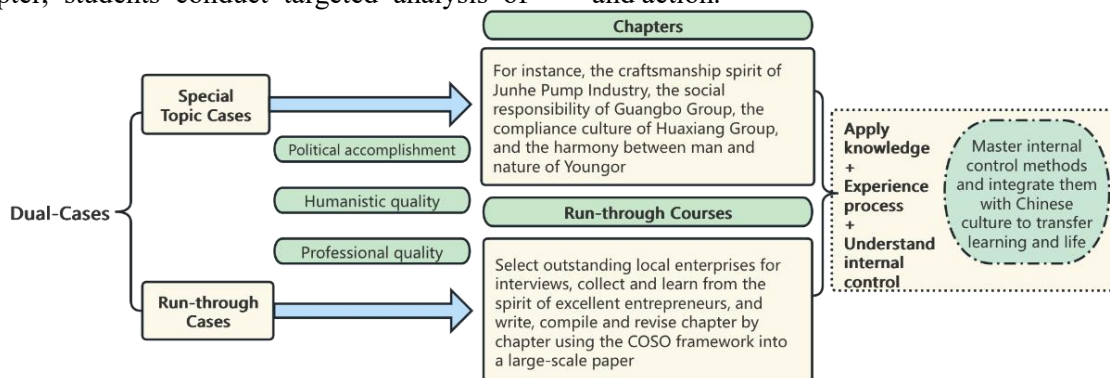


Figure 1. Dual-Cases Teaching Model

3.2 Specific Implementation Measures

Addressing the four major pain points of this

course—abstract and difficult-to-understand theories, insufficient case resources, weak knowledge application, and superficial

ideological and political education—this course adopts a construction approach of "modularized content, localized cases, diversified practice, and comprehensive evaluation," embedding "cultural inheritance" into the students' spiritual bloodline and systematically promoting teaching innovation.

3.2.1 Modularized content

Teaching is advanced sequentially according to the five elements of internal control. Not only are relevant cases added to each chapter, but ideological and political elements for cultivating character and moral qualities are also systematically integrated into each teaching module. Through case-driven methods, students deepen their understanding and memory of abstract theories, effectively alleviating learning difficulties caused by the abstract nature of theoretical content. The integrated ideological and political elements mainly originate from traditional Chinese culture and philosophical thought, playing a value-guiding role in each module and allowing students to deepen their memory through application in life.

3.2.2 Case localization

The teaching team continuously promotes the normalization of the teaching case database. The case database is mainly built from two channels: First, self-compiled cases. Teachers and students conduct on-site research on local private enterprises in Zhejiang, and combine internal control knowledge elements to form teaching case stories and instructions for use in classroom teaching. Second, hot cases and excellent film and television works collected online. Through the collection of secondary online materials, we focus on popular cases that fit the teaching theory. As classroom discussion materials, the cases enable students to come into contact with the vigorous development practices of private enterprises in Zhejiang, not only realizing the application of textbook knowledge, but also cultivating students' national pride.

3.2.3 Diversified practice

At the start of the course, groups of 5 people will be formed, and each group will independently choose a local enterprise in Ningbo as the analysis object throughout the entire course. The first class of the course is divided into groups and a company is selected. The company can choose the company where the student will intern or the company they want to learn about, or the company led by the teacher for research. After completing each chapter, the

group conducts an analysis of the corresponding elements of the group's enterprises, gradually forming a complete internal control research covering the five major elements of COSO. At the end of the course, submit a complete enterprise internal control analysis report and present it in class. Through this design, students upgrade from "single point understanding" to "systematic thinking", truly mastering the overall framework and practical logic of internal control [7]. After multiple rounds of teacher-student interaction and revisions, outstanding groups were selected. presentations. In each case writing and revision process, students are required to delve into the national spirit of enterprises growing bigger and stronger, explore the excellent cultural genes contained in enterprises, and conduct internal control analysis on this basis, scientifically shaping students' spirit of exploration.

3.2.4 Comprehensive evaluation

The course assessment realizes the organic combination of evaluation subjects and evaluation content, especially the deep integration of knowledge transmission and ideological and political education. In terms of assessment mode, a "Rain Classroom assessment (20%) + provincial platform question bank assessment (10%) + group case assessment (70%)" is adopted as the composition scheme of the daily score. The daily score accounts for 50% of the total score, making the evaluation process clear and the weight clear, which is easy for students to understand and operate. Among them, the Rain Classroom assessment, in addition to the sign-in function, sets up an online answering session for each class to help students review relevant knowledge points and realize real-time statistics of learning data [8,9]. The provincial platform question bank assessment covers two types of content: internal control cases in multiple industries and a database of excellent student cases. It not only promotes students' transfer and application after learning knowledge, but also provides them with a platform for mutual learning and reference. During the case assessment process, the course can reflect student self-evaluation and peer evaluation, and separately score the ideological and political content of the case to understand students' understanding of the ideological and political elements in the case. Through the above evaluation reform, students have transformed

from passive participants to active evaluators, realizing the true return of the main body of learning, and making the evaluation process more transparent and operable [10].

4. Teaching Effectiveness

The "micro-case + large case" dual-track teaching model constructed by the "Internal Control" course has generated good demonstration, driving and radiation effects in practical application, specifically reflected in the following aspects.

4.1 Students' Sense of Gain and Teaching Effectiveness Have been Continuously Improved

This teaching model significantly enhanced students' sense of learning achievement and professional identity, continuously increasing their enthusiasm for the auditing major, and steadily improving teaching effectiveness. For several consecutive semesters, it ranked among the top 5% in student evaluations within the university, and teacher-student interaction became smoother and more harmonious. Students' academic performance improved significantly, and they showed high recognition and acceptance of the innovative teaching methods.

4.2 The Social Influence of the Course Has been Continuously Expanded

The course of Internal Control was awarded the first batch of first-class online courses in Zhejiang Province in 2021, and was selected as a demonstration course for ideological and political education in Zhejiang Province in 2022. As of 2025, the online and offline blended learning based on the Chinese university MOOC platform has completed 8 rounds of operation, and the cumulative number of course selections in online MOOCs has exceeded 10000. The radiation range and influence of course resources continue to expand.

4.3 The Teaching Reform Results Have Become Increasingly Rich

In recent years, the teaching team has continuously promoted innovative exploration in teaching practice, and gradually refined a series of core teaching reform results. It won the special prize in the school-level teaching innovation competition, has funded a total of 3 related teaching reform projects, and has built a

school-level exemplary off-campus ideological and political practice education base for college students.

4.4 The Depth of Ideological and Political Education Integration in the Curriculum Continues to Expand

The curriculum organically integrates national sentiment and professional ethics into the knowledge system, comprehensively improving students' innovative thinking, auditing professional ethics, and professional qualities. The teaching team actively guides students to participate in college student competitions, having guided students in one entrepreneurial project and one management case competition. Simultaneously, a "Ningbo Business Culture Communication Base" was jointly established in cooperation with the Ningbo Yongshang Culture Research Center, further expanding the practical platform and educational space for ideological and political education in the curriculum.

In summary, this paper constructs a teaching model of "micro-case + large case": on the one hand, targeted micro-cases are embedded in each knowledge point to strengthen theoretical understanding and immediate application; on the other hand, group surveys are conducted throughout the entire process, using local enterprises as research objects, systematically covering all elements of internal control. Practice shows that this model, while effectively addressing the pain points of traditional teaching, has achieved good teaching results, significantly improved teachers' teaching abilities, efficiently promoted curriculum construction, and facilitated the all-round growth of students. Meanwhile, this model deeply integrates Ningbo business culture, organically combining professional teaching, local practice, and cultural inheritance. It provides strong support for cultivating higher-quality internal control professionals and can also offer some reference for the reform and innovation of finance-related courses under the new liberal arts framework.

Acknowledgments

This paper is supported by School education and teaching project "Exploration and practice of ideological and political education in the course of 'Internal Control' under the background of new liberal arts" (No.23xwkzd10) and School exemplary off-campus practice education base for college students "Zhonglian Modern

Accounting and Audit Ideological and Political Education Base" (No.25xwsjld03).

References

- [1] Wu Yan. Accumulating Momentum, Planning for the Future, Recognizing Change, Adapting to Change and Seeking Change - Comprehensively Promoting the Construction of New Liberal Arts. *Research on New Liberal Arts Education*, 2021, 1(01): 5-11+141.
- [2] Xiao Lidan. The Implementation Path of Organically Integrating Ideological and Political Education into Auditing Courses under the Background of New Liberal Arts Construction. *Scientific Consulting*, 2026, (05): 90-94.
- [3] Cui Haihong, Li Li. Reform and Practice of Talent Training Model for Auditing Major under the Background of New Liberal Arts. *Financial Management Research*, 2026, (01): 81-89.
- [4] Cai Yandong. Innovation and Practice of Development-Oriented Four-Force Driven Teaching Model of "Internal Auditing" under the Background of New Liberal Arts. *Business Accounting*, 2026, (03): 133-137.
- [5] Zhao Xiaorui, Zhao Shiqian. Exploration and Practice of Enterprise Internal Control Course Teaching under the Background of New Liberal Arts. *Public Relations World*, 2024, (17): 114-116.
- [6] Wang Yachen, Luo Shengquan. Logical Dimension and Practical Approach of New Liberal Arts Education Evaluation Reform under the Perspective of New Quality Productivity. *Journal of Chongqing University (Social Sciences Edition)*, 1-13[2026-04-22].
- [7] Mo Xun. Empowerment and Integration: Research on the Path of Collaborative Development of Innovation and Entrepreneurship Education and Regional Economy in Local Universities under the Background of New Liberal Arts. *Journal of Higher Education*, 2026, 12(11): 94-98+103.
- [8] Chen Jieyi, Yang Zonghan, Wu Ting, et al. Research on the Construction of "Digitalization" Curriculum System of Financial Management Major under the Background of New Liberal Arts. *Western Quality Education*, 2026, 12(07): 56-60.
- [9] Yan Meijun. Research and exploration on the construction of new liberal arts courses based on the "six-style two-point" model. *Chongqing Science and Technology Daily*, 2026-03-17(003).
- [10] Jiang Nan, Lai Jiakun, Luo Liangwei. Innovation and practice of management "dual innovation" talent training model under the background of new liberal arts. *Science and Education*, 2026, (05): 85-88.