

EXPLORING TEACHING APPROACHES FOR CORPORATE STRATEGY AND RISK MANAGEMENT COURSES INTEGRATING OBE PRINCIPLES WITH IDEOLOGICAL AND POLITICAL EDUCATION

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Abstract: Against the backdrop of continuous innovation in higher education philosophy and deepening integration of ideological and political education into curricula, this paper explores teaching reform and practice for the "Corporate Strategy and Risk Management" course from the perspective of integrating OBE principles with ideological and political education. Guided by the "OBE Approach + Ideological and Political Education" framework, the course objectives were systematically restructured, ideological and political elements were thoroughly integrated, teaching models were optimized, and assessment mechanisms were improved. This resulted in a blended learning structure characterized by "Three Objectives, Three Integrations, and Three Main Threads." Teaching practice demonstrates that this system has achieved positive outcomes in knowledge transmission, competency development, and value formation, providing a reference model for teaching reform in similar courses.

Keywords: OBE philosophy; Corporate strategy and risk management; Ideological and political education in courses; Accounting major

1 INTRODUCTION

The Third World Conference on Higher Education in 2022 further emphasized that organically integrating "moral education" with "talent cultivation" is a key pathway to promoting sustained and harmonious social development. It advocated for building a holistic, experiential educational paradigm centered on student development. We should effectively integrate the 'small classroom' of ideological and political education with the 'big classroom' of society, making moral education more thorough and effective" [1]. This elevated ideological and political education to new heights. As the primary bastion for cultivating national talent, the fundamental mission of higher education institutions lies in fostering virtue and nurturing talent. Professional courses serve as crucial vehicles for unifying knowledge transmission with value guidance. As one of the core courses in accounting, "Corporate Strategy and Risk Management" carries the educational function of bridging professional knowledge with contemporary missions. Outcome-Based Education (OBE), a relatively novel educational philosophy, emphasizes learning outcomes, maintains a student-centered approach, and advocates continuous improvement to cultivate students' practical abilities and lifelong learning competencies [2,3]. This paper integrates OBE principles with course-based ideological and political education in teaching "Corporate Strategy and Risk Management." This approach not only aligns with students' personalized development needs and enhances teaching effectiveness but also guides students in establishing correct worldviews, outlooks on life, and values. It helps students form sound professional values and career development perspectives, equipping them with attitudes of seeking truth from facts, upholding fairness and justice, and pursuing rigorous scholarship. Furthermore, it fosters a spirit of bold exploration and innovative spirit. This approach fully demonstrates the practical value of the course in fulfilling the fundamental mission of "cultivating talent for the Party and the nation."

2 BUILDING THE "OBE APPROACH + IDEOLOGICAL AND POLITICAL EDUCATION" TEACHING SYSTEM FOR "CORPORATE STRATEGY AND RISK MANAGEMENT"

2.1 Reconstructing the Course Objective System

Based on OBE principles and ideological education, this course aligns with national and regional development needs while adhering to the talent cultivation objectives of applied accounting programs in higher education. It establishes a hierarchical framework of course objectives from top to bottom[4], as illustrated in Figure 1.

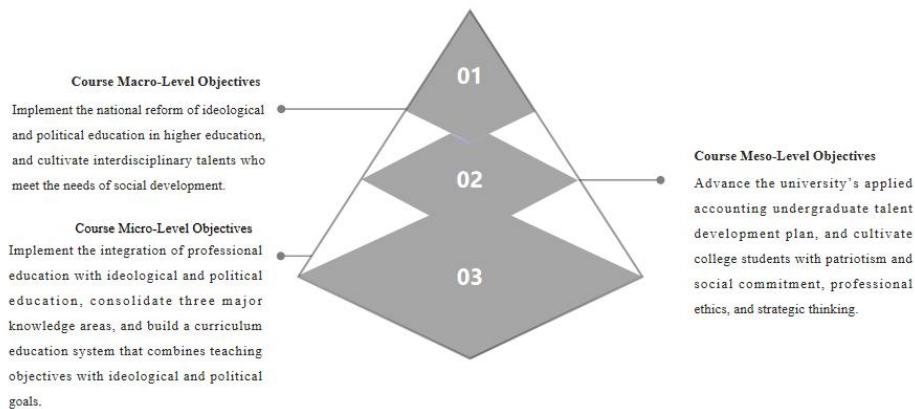


Figure 1 Hierarchy of Course Objectives for Corporate Strategy and Risk Management

At the micro-objective level, a teaching goal system integrating knowledge objectives, competency objectives, and ideological education objectives is established, as illustrated in Figure 2. Building upon this foundation, overall teaching objectives are systematically decomposed into knowledge module objectives, further refined into chapter objectives, and ultimately implemented as individual class period objectives. Through this systematic goal decomposition process, students gain clarity on learning tasks for each class session, instructors effectively manage teaching progress, and dynamic adjustments and continuous improvements are made based on classroom feedback. This approach systematically advances the realization of the trinity of course objectives: knowledge transmission, competency development, and value formation.

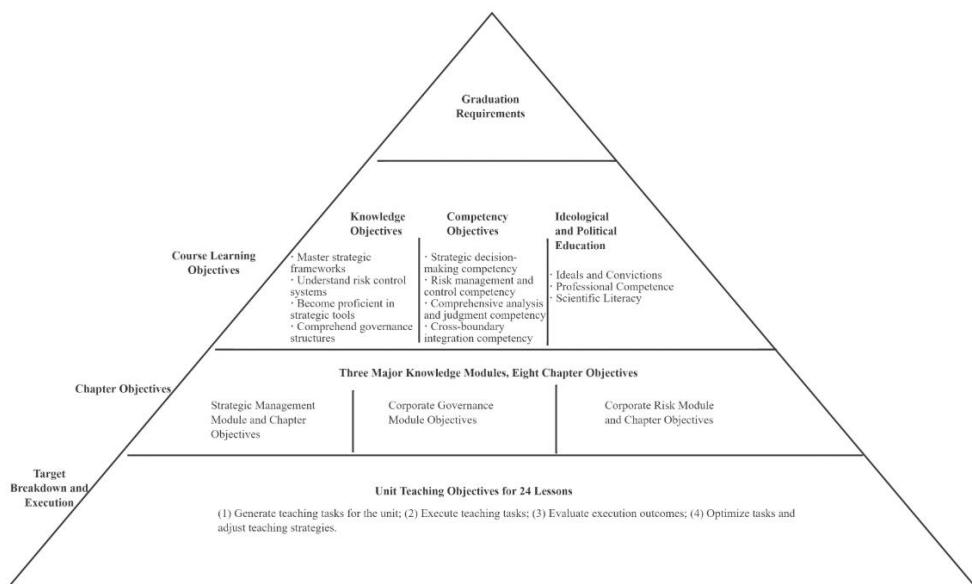


Figure 2 Course Objective Decomposition Diagram for Corporate Strategy and Risk Management

2.2 Deepening Ideological and Political Education in the Curriculum

This course covers three major knowledge modules: strategy and strategic management, corporate governance, and risk management. These modules are closely intertwined with national strategy, corporate development, and personal growth. Centered around the three core course objectives, this paper organizes the course content around three ideological and political education threads—"ideals and convictions," "professional ethics," and "scientific literacy"—to deeply explore the ideological and political elements within the curriculum. The course content and its corresponding ideological and political dimensions are primarily reflected in Table 1.

Table 1 Course Content and Ideological and Political Content for Corporate Strategy and Risk Management

Knowledge Section	Teaching Content	Ideological and Political Elements	Ideological and Political Education Platform	Educational Objectives for Ideological and Political Education
Strategy and Strategic Management	Patriotism and Family Values Social Responsibility Innovative Spirit	Patriotism and Family Values Social Responsibility Innovative Spirit	(1) Strategy, Mission and Objectives, Strategic Innovation Management; (2) The 14th Five-Year Plan, Corporate Missions and Objectives of Huawei, China Mobile, and Others, Huawei's Strategic Transformation.	Cultivate students' rational patriotic conviction to serve the nation strategically and their sense of social responsibility, while equipping them with an innovative spirit and scientific literacy that keeps pace with the times.
Strategic Analysis	Holistic Thinking Craftsmanship		(1) Strategic analysis framework, corporate core competitiveness; (2) Competitive advantage analysis of “Zhi Zhen Lao Jiao,” Zomlion's “craftsmanship spirit.”	Guide students to analyze matters without jumping to conclusions, emphasizing the importance of holistic thinking. Simultaneously, help students understand the significance of craftsmanship in enhancing corporate competitiveness, encouraging them to cultivate their own dedication to excellence. This will empower them to boost both their personal and organizational competitiveness in future careers.
Strategy and Strategic Management	Strategic Choices	Responsibility and Accountability Innovative Spirit Global Perspective National Pride	(1) Overall strategy, business unit strategy selection, fragmented industry strategy, internationalization strategy; (2) Anta: Multi-brand synergy under a “single-focus” strategy; Huawei: “Technological as cent” under extreme pressure; BYD: From “Battery King” to “New Energy Vehicle Leader.”	Understanding that different decisions yield different outcomes, when making choices, one must not only consider personal interests but also the responsibilities borne. One should not be confined by immediate concerns but adopt a global perspective and developmental outlook. Choosing the right path requires perseverance and tenacity, embracing risks without fear, daring to take responsibility, and continuously innovating to achieve goals.
Strategy Implementation	Keeping Pace with the Times	Teamwork Accountability	(1) Strategy and Organization, Strategy and Culture, Digital Strategy; (2) Company's Strategic Failure, ‘14th Five-Year Plan for Digital Economy Development, ” Midea's Digital Transformation.	The successful implementation of a company's new strategy hinges on its organizational structure and corporate culture. During strategic transformation, employees must prioritize collective interests over personal gains, foster a spirit of collectivism, and ensure proactive collaboration across all levels of the team. By responding to national and corporate strategic directives, they will drive the successful execution of the company's strategy. Cultivate students' teamwork spirit and sense of collectivism throughout their professional development journey.
Corporate Governance	Corporate Governance	Rule of Law Awareness Integrity and Fairness Responsibility and Accountability	(1) Manifestations and Hazards of Three Major Issues in the Company Law and Corporate Governance; (2) Sun Company's “Tunnel Digging” Practices and Shui Group's “Insider Control” Problems.	Understand the impact of corporate governance issues on stakeholders, cultivate a sense of social responsibility, enhance students' awareness of the rule of law, and shape their understanding of professional ethics centered on integrity and fairness.
Risk Management	Risks and Risk Management	Risk Awareness Rigorous Attitude Rule-Consciousness Sense of Responsibility	(1) Evolution of risk theory and risk management practices, risk management systems and methodologies, types of corporate risks; (2) Risks faced by “Dada Travel,” financial vulnerabilities behind Company D's glorious facade	Recognize the importance of risk management and cultivate students' risk prevention awareness; Master risk management processes and develop a rigorous and scientific work ethic; Adhere to risk management standards and enhance legal compliance awareness;

2.3 Refining the Teaching Model

Based on the OBE philosophy and an integrated ideological and political education perspective, this course establishes a blended online-offline teaching model centered on "three objectives, three integrations, and three main threads." Throughout instruction, the OBE teaching philosophy remains central, prioritizing student development and guided by "knowledge objectives, competency objectives, and ideological education objectives." The course integrates with professional roles, vocational certifications, and skills competitions. It unifies three major knowledge modules around the three main themes of ideals and convictions, professional ethics, and scientific literacy. Leveraging both online and offline resources, it delivers blended teaching and learning to achieve ideological education that shapes character and theoretical-practical empowerment.

Specific teaching activities unfold across three phases: pre-class preparation, in-class internalization, and post-class evaluation and reflection. The pre-class preparation phase is designed as a two-way interactive diagnostic learning process featuring "goal-setting, self-directed construction, and assessment and diagnosis." Instructors upload preparatory materials to the Learning Pass platform in advance. These materials include custom PowerPoint presentations, relevant videos and case studies, and assessments. Task milestones are set for students to complete preparatory work within specified time frames using the online platform. During pre-class preparation: Finally, assessment and diagnosis occur as students complete preparatory tests to evaluate their self-study outcomes. This phase enables students to self-diagnose, identify learning challenges, and enter class with specific questions, enhancing learning efficiency. Teachers gain precise insights into students' preparatory status and knowledge gaps, providing data support for subsequent differentiated instruction and focused explanations to achieve targeted teaching.

The in-class internalization phase serves as the core of the teaching process, aiming to transform students' prior knowledge into deep understanding and comprehensive skills. Guided by the principles of "teaching based on learning, goal-oriented, and student-centered," this phase constructs a closed-loop teaching process comprising five interconnected steps: Guiding, Explaining, Practicing, Presenting, and Concluding. (1) Diagnostic Introduction: Activate Cognition. Teachers first reinforce knowledge continuity by reviewing prior knowledge. Subsequently, based on student pre-study feedback, they create problem scenarios using stories, case studies, or news as carriers. This sparks students' learning interest and intrinsic motivation, preparing them cognitively and emotionally for active knowledge construction. (2) Targeted Instruction: Focusing on Difficulties. Teachers deliver in-depth, purposeful explanations addressing common challenges and critical unmastered content identified during pre-class diagnostics. By integrating case studies, task-driven learning, inquiry-based approaches, conceptual frameworks, and scenario simulations, instructors dismantle cognitive barriers and guide students toward deepening their understanding of core knowledge and principles. (3) Targeted Practice for Integrated Empowerment: Exercise design transcends traditional knowledge reinforcement, closely aligning with occupational competency requirements, professional certification standards, and vocational skills competition benchmarks. Tasks integrate knowledge, skills, and values through unified design across three dimensions—knowledge transmission, competency development, and ideological education—facilitating the transformation of theoretical knowledge into practical abilities and professional competence. (4) Outcome Presentation and Assessment Feedback: Students showcase learning achievements through diverse formats like rapid-fire quizzes, group discussions, scenario simulations, and project presentations. This segment not only provides positive reinforcement but also serves as a formative assessment tool. It enables instructors to directly evaluate students' internalization of course content, offering real-time insights for subsequent instructional interventions and personalized assignment assignments. (5) Structured Summary and Systemic Synthesis: At the conclusion of each session, students are guided to systematically organize and synthesize the key concepts and challenges covered. By reconstructing and elevating the knowledge framework, this process helps solidify memory structures, facilitates holistic knowledge internalization, and establishes stable cognitive frameworks.

The post-class evaluation and reflection phase is a critical component of the closed-loop teaching management system. Through systematic assessment and reflection, it achieves continuous improvement in teaching quality. This phase follows the principles of "data-driven, reflection-oriented, and continuous optimization," designed as follows:

(1) Multi-source Data Collection and Instructional Diagnosis: Teachers first integrate all-channel student feedback (e.g., classroom performance, online discussions, in-class quizzes) from both in-class and out-of-class, online and offline sources. Combined with classroom teaching records, this enables comprehensive data collection that provides factual basis for precise diagnosis. (2) Instructional Effectiveness Evaluation and Goal Alignment: Based on the collected multi-source data, teachers conduct formative evaluations of the course's instructional effectiveness. This involves rigorously aligning student learning outcomes with the pre-set three-dimensional goals of knowledge, skills, and ideological-political education. It scientifically assesses the actual achievement of each goal and identifies gaps and areas falling short of expectations. (3) Problem-Focused Root Cause Analysis and Reflective Improvement: Following the evaluation, the process enters a phase of deep reflection. Teachers thoroughly analyze the root causes of unmet teaching objectives, focusing on specific shortcomings in instructional content design, teaching methods and strategies, classroom organization and management, and the effectiveness of teacher-student interactions. By tracing issues back to their origins, they clarify directions for improvement. (4) Targeted Teaching Interventions and Assignment Design: The outcomes of reflection are directly translated into precise teaching interventions. Based on reflections, teachers assign homework with consolidating, expanding, or exploratory characteristics. This addresses identified instructional weaknesses, reinforces students' internalization of key and difficult content, and lays groundwork for achieving objectives in the next teaching cycle. The entire phase ultimately forms a spiral-shaped iterative loop centered on

"evaluation-reflection-intervention." Based on evaluation and reflection conclusions from the current lesson, teaching activities are continuously refined through dynamic adjustments.

3 ESTABLISHING A DIVERSIFIED TEACHING ASSESSMENT SYSTEM

The course assessment system closely aligns with teaching objectives and ideological education requirements, establishing a diversified evaluation mechanism[5,6]. First, it implements multidimensional assessment, shifting from traditional evaluations focused solely on theoretical knowledge and skill development to a comprehensive framework encompassing three dimensions: theoretical knowledge, skill cultivation, and ideological education. Assessment priorities for each dimension are clearly defined based on course content. Second, it incorporates multi-stakeholder evaluations, involving assessments by university administrators, faculty members at the school level, peer instructors, and students. Third, it implements continuous formative assessment throughout the course, evaluating students' learning progress through diverse assessment items during pre-class, in-class, and post-class activities.

Table 2 Assessment Framework for Corporate Strategy and Risk Management Course

Assessment Dimension	Assessment Type	Assessment Phase	Assessment Points	Grade Weight
Knowledge Objectives Competency Objectives Ideological and Political Education	Formative Assessment	Pre-class (Online)	Online viewing progress;	
			Test scores;	10%
		During Class (Online + In-Person)	Discussion	
			Participation	
	Summative Assessment	Post-class (Online + In-person)	Class attendance	5%
			Classroom Interaction	5%
		Post-class (Offline)	In-Class Quizzes	5%
			Learning Attitude	5%
			Online Discussions	10%
			Homework	
			Final Exam	60%

4 TEACHING PRACTICE OUTCOMES

The teaching model integrating OBE principles with ideological and political education has achieved overall positive results. First, since the teaching reform, course ratings have steadily improved. The Corporate Strategy and Risk Management course have risen from 93.1 in early 2021 to the current 95.5 in 2025, reflecting progress before and after the 2021 and 2025 teaching reforms.

Statistics from course evaluation questionnaires reveal that regarding the statement "The instructor effectively combined knowledge transmission with values-based guidance, fostering my patriotic sentiments, sense of social responsibility, and moral character," 76.6% of students strongly agreed, 23.4% agreed, while zero students selected strongly disagree, disagree, or neutral. This indicates that the course's ideological and political education outcomes have met expectations.

5 CONTINUOUS TEACHING IMPROVEMENT

Although the course teaching reform has achieved certain results, the course evaluation questionnaire revealed some shortcomings. First, the course content lacks sufficient knowledge updates. Second, teaching methods are not sufficiently innovative. In response to the issues and shortcomings identified in the course evaluation, continuous improvement strategies are proposed to enhance teaching quality.

First, Continuously update course content knowledge. To ensure the course remains advanced and contemporary: - Continuously promote theoretical updates and system optimization of course content, incorporating the latest research developments, technological advancements, and industry trends within the discipline. - Deepen the integration of ideological and political content, organically blending it with course materials. Third, we will continuously update the delivery methods for theoretical knowledge and ideological education. This includes refreshing teaching case libraries and tracking current events and issues in real time. By promptly updating teaching content, we will stimulate student interest and ensure the timely advancement of "knowledge transmission, competency development, and value guidance."

Second, teaching methods are modernized by leveraging artificial intelligence (AI) to empower instruction[7]. Traditional approaches to personalized teaching involve significant workload with limited effectiveness. By integrating AI as an emerging teaching tool across pre-class preparation, in-class internalization, and post-class reflection phases, we enhance teaching efficiency. Additionally, AI-assisted learning profiles enable continuous monitoring of individual student progress, facilitating tailored support and ultimately elevating overall educational outcomes[8].

6 CONCLUSION

The "OBE Concept + Ideological and Political Education" course model and its practical design represent a significant exploration in higher education reform under the New Liberal Arts framework. Guided by the principle of "learning outcomes orientation, consistent student focus, and full integration of ideological and political education throughout the curriculum," this course designed a blended teaching model featuring three objectives, three integrations, and three main threads. It also established a diversified assessment mechanism, effectively enhancing teaching effectiveness. This approach achieved an organic unity of knowledge transmission, competency development, and value cultivation, resulting in a high degree of course objective attainment.

COMPETING INTERESTS

The authors have no relevant financial or non-financial interests to disclose.

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