

Research on the Curriculum Reform of “Corporate Strategy and Risk Management” under the Concept of Research-Oriented Teaching

Guan Yuhang¹, Shi Yishuai², Gao Xue¹, Chen Yi³

¹Yulin University, Yulin, Shaanxi, 719000, China

²Yulin Vocational and Technical College, Yulin, Shaanxi, 719000, China

³Xi'an University of Architecture and Technology, Xi'an, Shaanxi, 719000, China
comeonclear@163.com

Abstract: Research-oriented teaching is an innovative educational model centered on the growth and development of students. By stimulating students' curiosity to explore scientific problems, it emphasizes the cultivation of students' research ability and makes them innovative. In the course construction of "Corporate Strategy and Risk Management", the research-oriented teaching concept is introduced into the teaching process, driven by practical problems, focusing on the frontier of the discipline, with the goal of inspiring students' curiosity to release their learning motivation and potential, training their critical thinking, nurturing their creative behavior, and improving their lifelong learning ability. The application of this concept can effectively solve the drawbacks in the traditional classroom of "Corporate Strategy and Risk Management", improve students' advanced ability to analyze and solve problems, lay a good foundation for students to better adapt to the future working environment, and provide references for building student-centered classroom practice.

Keywords: research-oriented; Corporate strategy and risk management; Curriculum reform

1. Introduction

There are often the following phenomena in the teaching of "Corporate Strategy and Risk Management" course: First, in the classroom, the teacher teaches in the classroom, and the students doze off, play mobile phones and stare into a daze. Second, in the traditional classroom, the teacher is dominant, the teacher talks about the knowledge point, and draws the key points during the exam, the students memorize the knowledge point, and then the students forget the knowledge point after the high score. Third, many students don't know why they come to school. In the whole learning process since middle school and high school, in addition to high scores to enter the university, students seem to rarely think about the value of learning for their own growth, so it is difficult to find new goals after college [1].

Based on the above problems, according to our own teaching experience, the author discusses the reform and innovation of "Corporate Strategy and Risk Management" under the research-oriented teaching concept, in order to form a beneficial supplement to the teaching work of "Corporate Strategy and Risk Management".

2. The teaching status of "Corporate Strategy and Risk Management"

2.1 The teaching mode is too traditional

As an important professional course in the construction of financial management and accounting discipline, "Corporate Strategy and Risk Management" mainly adopts traditional teaching mode at present. The traditional teaching mode mainly focuses on teachers' lectures, and students have little interaction with teachers after listening to lectures, supplemented by students' search for theoretical knowledge by reference to cases [2]. There is a lack of interaction and attention between teachers and students. In the long run, it is difficult for the class of "Corporate Strategy and Risk Management" to effectively mobilize the enthusiasm and initiative of students, and it is difficult to cultivate the thinking ability of finding and solving problems.

In particular, the interdisciplinary course "Corporate Strategy and Risk Management" covers a wide range of knowledge, including the content of economics and management, as well as basic theories such as sociology. At the same time, the development of theories and practices involved in the course is also changing with each passing day [3]. In view of the above characteristics of this course, how to use the limited course time, through the innovation of teaching mode and the change of teaching method, guide students to change from "audience" to "actor", so as to increase the interaction between teachers and students, and finally stimulate students' exploration desire and research interest in the subject is a problem worthy of teachers' exploration.

2.2 The curriculum is too theoretical and the students' practical ability is weak

"Corporate Strategy and Risk Management" is the main subject of the CPA exam, so the textbooks used in most schools are the official textbooks released by the Chinese Institute of Certified Public Accountants every year. In the process of compiling this textbook, it is aimed at people with considerable theoretical knowledge and foundation in the accounting industry. For college students without practical work experience, the textbook is difficult and boring [4]. This also produces the students' inattention. There are many theoretical models of the course "Corporate Strategy and Risk Management", many of which are unfamiliar to students. In addition, due to the lack of practical work experience, students reflect that the course content is abstract and difficult to understand.

The course of "Corporate Strategy and Risk Management" is not only theoretical, but also ultimately practical. However, the traditional teaching method of teachers lacks the training of students' ability to propose and solve problems in practical application scenarios. In addition, although the existing courses are equipped with corresponding case teaching links, students often only imitate the basic case analysis content according to the topics and steps set by teachers. This kind of traditional imitative learning is difficult to cultivate students' scientific thinking quality of extracting, analyzing and solving problems from practical applications. It can be seen that the traditional teaching method is difficult to adapt to the characteristics of "Corporate Strategy and Risk Management" course for practical application, resulting in students' practical ability has not been effectively exercised.

2.3 Lack of research on frontier issues, it is difficult to fully mobilize the learning initiative of students

Under the background of the rapid development of digital economy and digital technology, new frontier issues are constantly emerging in the "Corporate Strategy and Risk Management", and the theories and methods of "Corporate Strategy and Risk Management" are also undergoing rapid updates and changes. Compared with the current situation of the rapid development of "Corporate Strategy and Risk Management", the existing course of "Corporate Strategy and Risk Management" still adopts the traditional teaching mode and focuses on the introduction of basic principles in the teaching process. There is an obvious gap between the course and the current theoretical and practical frontier of "Corporate Strategy and Risk Management". As a result, it is difficult for college students to adapt to the needs of the latest economic development. In view of this, the teaching of this course should be different from the teaching of other professional basic courses, that is, in addition to introducing the basic concepts and methods, the latest cutting-edge hot topics should be introduced to train college talents who keep up with the pace of economic and technological development.

2.4 Single assessment method

As mentioned above, the course "Corporate Strategy and Risk Management" requires students not only to master the basic conceptual principles, but also to exercise the practical ability, while being able to find problems in specific scenarios, and apply the relevant principles of "Corporate Strategy and Risk Management" to propose solutions. It can be seen that the talent training objectives of the course "Corporate Strategy and Risk Management" are comprehensive and ultimately fall on solving practical problems [5]. However, in the course of "Corporate Strategy and Risk Management", the assessment method adopted by most schools is basically in the form of regular scores plus closed-book exams, which respectively occupy the corresponding percentage of the total score of the course. This assessment method, combined with the aforementioned teaching methods, curriculum theory and other problems, will basically lead to college students will adopt the method of rote memorization in high school to pass. Therefore, the final grades of students can not fully reflect the students' understanding and learning of this course, which reduces the students' class participation and practical operation

ability.

According to the above, the teaching mode of the traditional course of "Corporate Strategy and Risk Management" focuses on the teacher's one-way explanation of basic concepts and methods, and lacks the discussion on the current cutting-edge theories and practices in this field. As a result, students are in a passive state of learning, their learning enthusiasm is difficult to be fully mobilized, and there is less interaction between teachers and students. Therefore, there are obvious deficiencies in the guidance of students' scientific research methods and the cultivation of innovative thinking. In addition, the traditional "Corporate Strategy and Risk Management" course has a single assessment method, and the supporting course exercises lack practical application background, resulting in the deficiency of students' ability in scientific research and solving practical problems. Based on the research-oriented concept, the course "Corporate Strategy and Risk Management" introduced in this paper can effectively solve the outstanding problems in talent training of this course through the optimal selection of cutting-edge research topics, the systematic academic guidance of teachers to students, and the implementation of comprehensive assessment methods for students' ability, and has reference significance for the teaching of other courses.

3. Introduction of research-oriented teaching concepts

The key of research-oriented teaching is first to change students' learning objectives and processes, get rid of exam-oriented, that is, "remember knowledge points, memorize knowledge points, examine knowledge points, and finally forget knowledge points." The purpose of teaching is to "solve doubts", starting from the phenomena explained and problems solved by the knowledge system of this course, trying to explain the phenomena, answer questions and deal with challenges through learning, research and even practice inside and outside the class, and acquiring knowledge, exercising ability, improving quality and increasing wisdom through this process. Secondly, teachers should change the traditional teaching methods that focus on knowledge points. Teachers should guide students to think, learn, and solve problems based on the relevant phenomena, problems, perplexities, human challenges, or current social realities in the fields involved in the course knowledge system, and provide necessary guidance and support throughout the process of research or exploratory learning. Finally, schools need to build a resource environment and support system to support such learning and teaching activities of students and teachers.

4. Teaching practice of "Corporate Strategy and Risk Management" based on research-oriented concept

Based on the research-oriented teaching concept, in the teaching process of "Corporate Strategy and Risk Management", teachers should first optimize the teaching content according to the course outline and the requirements of talent training objectives, combined with the latest development trends of the current research direction of the course, extract the course learning topics closely related to the knowledge points, and present them to students in the form of practical problems. Then, students will work in groups to carry out literature research, scientific thinking and communication among team members for a selected learning topic through mutual assistance. Under the guidance of teachers, students will gradually analyze and understand the connotation of the learning topic and propose solutions. After the completion of the above course content, each group sorted out the theories and tools involved in the thematic learning activities, case data, analysis results, and presented and reported the research and learning results. Finally, the teacher makes a comprehensive evaluation according to the performance of the students in the whole course of the project. In the above research-oriented teaching process, on the one hand, the introduction of cutting-edge research content in the course stimulates students' interest in subject knowledge and exploration desire, broadens students' knowledge horizon, and promotes the formation of students' scientific research thinking; On the other hand, in the process of thematic learning and research, students also enhance the two-way communication with teachers, cultivate the team spirit of group cooperation, which is conducive to the formation of a relaxed and active classroom learning atmosphere, and ultimately improve the quality of curriculum talent training. In order to fully apply the research-oriented concept to the teaching of "Corporate Strategy and Risk Management", the author summarizes the following points through specific teaching practice.

4.1 Teaching goal setting

The setting of teaching objectives of "Corporate Strategy and Risk Management" is mainly based on students' background and course content, including two dimensions, namely professional objectives and general objectives. Professional objectives are closely related to financial management, accounting and "Corporate Strategy and Risk Management" courses. General goals are the general abilities, qualities and thinking that almost all students can improve and that students in any major need.

4.2 Scientific setting and practical problems of research topics

According to the teaching content of each chapter of the course "Corporate Strategy and Risk Management", teachers should first think about and set up research topics including the basic knowledge points of the course. The selection of the topic should be combined with the current research hotspot and frontier direction, the regional characteristics of the school and the problems close to students' life, the difficulty should be appropriate, and should have a strong exploration. When setting the topic, we should consider the correlation with the chapter knowledge content, and should pay attention to the joint application of various knowledge points, so as to test the students' comprehensive knowledge application ability. The research topic is finally presented to the student in the form of a practical problem.

In the strategic analysis module, the author presents practical problems to students. Yulin City, situated along the Yellow River in an area characterized by soil and rock mountains, is one of the five major concentrated contiguous jujube producing regions. According to a joint research group formed by the Yulin City Development Research Center and the Yulin City Forestry Bureau in 2015, data from surveys conducted in the three main jujube-producing counties of Jia, Wubao, and Qingjian indicate that the city's normal annual jujube yield is 500,000 tons, with an output value of 2 billion yuan. However, in recent years, the quality and output of jujube in the city have been declining annually due to various factors such as climate and market conditions. Consequently, the income of jujube farmers has drastically decreased, leading to a loss of confidence, and the development of the jujube industry has reached a critical juncture. As a part of the origin center of Chinese jujube, how did Yulin City get into the above predicament? After nine years, has that dilemma changed?" Students can combine the tools learned in the process of strategic analysis to carry out analytical research on the jujube industry.

Since strategic analysis belongs to the pre-chapter of "Corporate Strategy and Risk Management", students in this learning stage do not have enough background knowledge in this field. Teachers can combine traditional teaching and research-oriented teaching to enable students to fully grasp the basic knowledge and concepts of the course, so as to smoothly enter the learning of subsequent chapters. In general, the selection of topic topics for precourse chapters should not be too difficult.

4.3 Effective guidance of students' teamwork

Teaching based on the research-oriented concept is carried out in small groups of students. First of all, teachers should help to complete the grouping of students in a random way, and teachers can make some adjustments according to the actual situation to avoid the serious imbalance of gender ratio. Students can discuss and implement roles within the team according to their own strengths. In each group, a leader is selected, who is responsible for coordinating the division of work among members in the group, supervising the progress of the group's thematic research, and giving timely feedback to teacher. Secondly, it is necessary to clarify the work content of each student in the group to avoid the situation that only a few members work. In addition, the performance evaluation of students in the group can be weighted to refine the workload of each student. Third, teachers should regularly participate in group discussion sessions to directly grasp the actual learning status of group members.

4.4 Construction of learning resources

Traditional students' learning almost revolves around the key points defined by textbooks or teachers, and the scope of knowledge is limited. In the research-oriented teaching of "Corporate Strategy and Risk Management", students are encouraged to search extensively for any material related to the problem, and teachers provide specific learning resources and search guidance according to the background of students.

4.5 Supervise and guide the process of thematic learning and research

The teaching of "Corporate Strategy and Risk Management" based on the research-oriented concept emphasizes that students should take the initiative to think and learn according to the research topic of the course, in which the supervision and guidance of teachers are particularly important. Specifically, in order to complete the content of the research topic, students will go through literature review, division of labor and cooperation within the team, design of research implementation plan, implementation of research plan, writing of achievement report and demonstration in the whole learning exploration. Teachers should pay attention to the progress of students in each of the above stages and give targeted guidance. Research-oriented teaching has high requirements on the academic professional level of teachers. Teachers need to keep track of the latest theories and methods in scientific research and constantly improve their academic ability.

4.6 Comprehensive evaluation of students' course performance

As for the assessment of the performance of the course "Corporate Strategy and Risk Management", the research-oriented teaching focuses on the assessment of the learning process. Therefore, teachers should devise a variety of performance evaluation indicators to examine the learning quality of students in the course from different angles. For example, in the regular assessment, the participation of students in thematic research activities can be quantified, and the evaluation between the teacher and the group members should be included. Comprehensively evaluation promote the improvement of the quality of financial management and accounting professional talent training.

5. Conclusion

In order to meet the needs of the training of financial management and accounting professionals in colleges and universities with the rapid economic development, this paper first analyzes the teaching status of traditional "Corporate Strategy and Risk Management" course, and further puts forward the implementation path of introducing the research-oriented teaching concept into this course. The research-oriented concept proposed in this paper is not only applicable to the course of "Corporate Strategy and Risk Management", but also can provide reference for the teaching reform of other courses of financial management and accounting.

Acknowledgements

1)National Natural Science Foundation of China (No. 72002187); 2)2023 Scientific Research Project of Shaanxi Provincial Education Department (23JK0269); 3)Shaanxi Provincial Department of Education 2022 general special scientific research project (22JK0230); 4)Yulin City Federation of Humanities and Social Sciences Special Projects (YLSKGGH2022-23); 5)Yulin City Science and Technology Planning Project (CXY-2022-65); 6)Yulin High-tech Zone "High-tech Light" Talent Project (YGXQX-03)

References

- [1] Zhu Dongxing. *Design and Implementation of classroom teaching activities of "Corporate Strategy and Risk Management" Course* [J]. *Business Accounting*, 2019(06):118-120.
- [2] Wu Xiaohui. *Research on Teaching Effect of "Corporate Strategy and Risk Management" Course* [J]. *Modern Economic Information*, 2017(04):94+96.
- [3] Wang Fangfang. *A Preliminary study on the reform of curriculum assessment Model in application-oriented undergraduate colleges -- taking "Corporate Strategy and Risk Management" as an example* [J]. *Certified Public Accountants*, 2023(09):128-130.
- [4] Xi Youmin. *Research-based teaching: not adding research seasoning to traditional teaching* [J]. *Chinese Higher Education*, 2016(21):42-44.
- [5] Zhang Xiaojun, Xi Youmin, Zhao Lu. *Research-oriented Education: Student-centered Teaching Innovation and Cases* [M]. Beijing: China Machine Press, 2017.