

Project-based Teaching Practice of Teachers' Case Teaching and Students' Cooperative Case Creation-Based on the Course of "How to Read Financial Statements"

Yunxia Wang

*Business School, Shenzhen Technology University, Shenzhen, China
wangyunxia@sztu.edu.cn*

Abstract: *The rapid development of society poses a severe challenge to higher education. How to integrate student inquiry-based research teaching in the Class and how to reflect local elements in case teaching are the two major problems existing in business case teaching. Based on the theory of case teaching and problem driven teaching, and based on the course of reading financial statements, this paper puts forward a project-based teaching model of teachers' case teaching and students' case creation. The teaching evaluation results show that this teaching model can effectively improve students' financial and business analysis ability, and effectively improve students' academic and professional quality.*

Keywords: *Case teaching, Project-based teaching, Cooperation case creation, Financial statement*

1. Introduction

Chinese higher education is undergoing a scientific revolution to meet the needs of social development. From the perspective of training business talents, financial information plays a supportive role in management decisions. The core professional competencies of business graduates include the ability to read and analyse financial statements in order to match professional skills with employability. Project-based teaching methods are widely used in practical teaching. From the perspective of implementation, most universities in China are now actively developing project-based modular professional curriculums. Currently, most financial accounting courses adopt the "theory first, then practice" teaching mode. However, there seems to be an insurmountable gap between theory and practice. It's clear that technological change cannot be met by a teaching model that is based on theory and a general approach to the analysis of simulated cases using financial analysis. From its inception, the case teaching method attracted attention because it met the underlying logic and pedagogical demands of solving real business problems. The case teaching method in China emerged in the 1980s, and the initial case teaching is a simple imitation. Although it is a useful addition to the teaching model, the teaching effect is hardly up to expectations ^[1]. The heterogeneity of China's economic development model and cultural and educational background inevitably led to the unconventional nature of foreign case teaching ^[2]. Foreign case teaching focuses on using professional education to enhance students' professional skills. In contrast, case teaching in China is influenced by the traditional cultural orientation that "teachers are people who teach, teach and answer questions. ", so it focuses more on the transmission of teachers' knowledge ^[3]. How to effectively integrate the two is the key to exploring a case teaching model with local characteristics. Currently, the financial theories and practices of existing companies in China are undergoing unprecedented challenges due to the business models changes in the Internet era ^[4]. Since there are few experiences to draw on, from the practical teaching of financial statement reading and analysis in major institutions, project-based case teaching of financial accounting related to technological change and corporate value co-creation still needs to be accumulated. It is worth considering how to involve students in the whole process of learning and problem solving in real projects, and to develop their professional and vocational skills.

The project teaching method based on teacher case teaching and student collaboration case creation consists of a teaching process consisting of teacher case teaching, student case creation, student case

¹CREED is the principle in teaching intercultural communication, which stands for Critiquing, Reflecting, Exploring, Empathizing and Doing.

critique and teacher using the excellent student cases for the next round of teaching, etc. The teaching model is based on the Class activity of case teaching, where students are guided to create cases of financial analysis and then extends the student-created cases into an organic cycle of teacher teaching. In this model, the traditional cross-cultural CREED¹ principles are adapted to the CREAD principles, which are then applied to the financial statement reading course. Through this teaching mode, students are guided to engage in critical thinking. Students are encouraged to develop their Exploring skills through knowledge of the real business world. Students' financial analysis skills are developed. Students are provided with real-life creative Doing through real-life case study creation opportunities. During the creation of the project, the students' professionalism is enhanced through continuous reflecting.

2. Teaching Practice of Case Teaching Method in China and Abroad and its Inspiration

2.1 Current Status of Research on Case Teaching Method in Foreign Countries

The rise of the case teaching method began at Harvard Business School in the United States, where the philosophy of "wisdom beyond words"^[5] is the philosophy of case teaching. From the research of foreign scholars on teaching practice, it is generally agreed that case teaching is different from lecture or discussion classes in that the time allocated and the roles of teachers and students vary according to the teaching objectives. Case teaching, which aims at problem solving and the development of literacy skills such as analysis and judgement, focuses more on students' performance in the Class, which is very different from Class teaching that aims at knowledge acquisition, which relies more on teachers' contribution than before^[6]. Especially, the success of case teaching in undergraduate teaching depends on the level of student preparation and participation. Teachers are faced with the challenge of ensuring that students are well prepared and actively participate in Class discussions^[7]. The experience of case teaching is constantly being shared, and it is widely used in finance-related courses abroad. In addition to actively engaging students in class discussions, it has become a tradition to ask students to write financial analysis reports at the end of the class. It has been argued that writing and thinking are interactive and that written writing is a very intuitive way of improving students' understanding of the subject matter^[8]. Research in the psychology of writing supports the view that the process of case writing is an integral part of case study Doing, which is essentially a cognitive act rather than a report of previous conclusions or results^[9]. The effective use of case writing in case teaching can significantly increase students' ability to communicate and think critically about their writing, but based on pedagogical experience, the implementation of case writing needs to be adapted to the level of knowledge, professional differences and class heterogeneity^[10].

2.2 Analysis of the Current Status of Domestic Research

From the research on project-based teaching in CNKI, project-based teaching and research in China is widely used in the teaching process of engineering majors such as computer engineering, electrical, mould design and manufacturing, and basic sciences such as linear algebra and English, but it is less used in business courses such as "financial Project-based teaching and research is widely used in the teaching of engineering subjects such as computer engineering, electrical, mould design and manufacturing, as well as basic sciences such as linear algebra and English. The project teaching method is first proposed by the German Federal Institute for Vocational Education and is applied to the project teaching module of vocational and technical education. In recent years, scholars in China have begun to pay attention to the application of project-based teaching mode in financial statement reading. By comparing the teaching methods, teaching materials, teaching contents and evaluation methods of the "financial statement reading" course in the United States, Canada and China, the teaching mode of the "financial statement reading" course in the United States and Canada attaches great importance to case analysis and group project analysis, and the use rates are 31 % and 16 %, respectively^[11]. The application of project-based teaching in financial accounting courses is a recent development, but due to the lack of experience, project-based teaching in financial accounting courses has focused too much on the application of financial information and financial analysis tools, while students are the key participants in case teaching. The greatest advantage of the case teaching method is the high degree of reproduction of the case problem and the stronger sense of immersion that can integrate research thinking into the teaching process^[12]. However, the emphasis on financial factors to the neglect of non-financial factors such as industry risk and operational risk will cause a certain "lag" in the value of financial analysis. And new teaching methods such as case creation and case presentation should be added to focus on the critical thinking, financial case writing and evaluation skills in financial statement analysis. This is an important measure

to cope with the development trend of big data and artificial intelligence, which is an important way to enhance students' professional abilities. It is clear that the effective implementation of case teaching is a long way off. From the perspective of case teaching, there is a lack of experience in converting text cases into images and videos, and students need to gain experience in creating cases.

Therefore, based on the project-based teaching of teachers' case teaching and students' case creation in the financial statement reading course, it tries to be elevated in two ways. One is to conduct case teaching on case presentation, organizational analysis and case critique, as well as to further enhance the paving of students' case creation, such as strengthening the discussion of case elements, elemental background, case discussion, case writing and other issues in the case creation process. The second is how to design the course to effectively enhance students' abilities in teamwork, critical thinking and reading and writing.

3. Project-based Teaching Practice of Teacher Case Teaching and Student Collaboration Case Creation - Based on the Course "Financial Statement Reading"

3.1 Teacher-inspired and Padded Course Case Teaching

The implementation of the case teaching method in the financial statement reading course lies in the construction of the concept of active learning, which can form a cyclic mode of case creation by teachers and students, and case teaching by teachers using the created cases. Case teaching presents different ways and steps of implementation depending on the subject. For the case teaching of financial statement course, it is mainly divided into four steps: case presentation, problem guidance, case analysis and case critique. In this process, the basic issues of case selection and problem entry point, case background elements, problem analysis key points and case writing format are clarified, so as to lay the foundation for students' case creation.

3.1.1 Case Presentation

The subject background of the financial statement reading course requires the relevance of the cases to the real world. Most of the cases in the domestic financial reading textbooks are simply a list of the background and problems of the company, lacking the logic of the questions, the main body of the case and the unfolding of the case in the design of case teaching abroad. However, the localization of the topics discussed in foreign case teaching is lacking. How to take into account the authenticity, knowledge and interest of case teaching while taking into account the timeliness and localization of the cases is the key to the success of case teaching. The geometric growth of China's economy over the past 40 years has given rise to many outstanding local enterprises, which have strong contemporary characteristics. However, for the presentation of cases, students' cognitive level and engagement should be considered. In terms of the classical case teaching approach, case teaching models are mainly classified as problem review, analytical decision making and theory development ^[2]. The real problems in the cases are linked to theoretical knowledge of externalities, but are not bound to book knowledge. It gives students ample freedom to formulate case hypotheses and to come up with different alternative strategies and solutions based on different case hypotheses. This model of case teaching leaves ample time for students to develop their potential to a great extent. However, in terms of Chinese teaching practice, Chinese exam-oriented education has to some extent neglected the development of students' Critiquing skills. The lack of diffuse and Critiquing thinking makes case discussions lack depth. The teacher's guidance throughout the Class is particularly important.

3.1.2 Question Guidance

In the process of financial statement case teaching, in order to arouse students' empathy, priority should be given to materials and corporate cases that are familiar to students, as such cases have a certain sense of immersion. In the case session, after students have read the background of the case, the question-guided part of the case teaching is the key point of the case teaching. A good question-guided part can fully stimulate students' enthusiasm to participate in the case discussion, and the opening of the question-guided part is particularly important. The case about the marketing model and financial fraud of Luckin Coffee is used as an example. In the opening session, different opening scenarios can be designed depending on the importance of the teaching module. For the case design, 2-3 opening scenarios can be designed. In plan 1, The question is thrown out straight away, and it is whether Luckin, with its Internet business model of relying on financing and opening shops at the same time, would be able to gain the consumer stickiness of its customers in the long term without achieving growth in its new fee model. Students are asked to make their own decisions and then the conclusions are quickly voted on between

"yes" and "no". The teacher recorded the results of the decisions. In plan 2, In groups of adjacent students, students will discuss whether the current business growth model of Luckin coffee with milk coffee products such as coconut latte can sustainably cultivate consumer stickiness in the context of the very low penetration of the Chinese coffee market, driven by capital and the current Chinese local market where tea is still the main functional drink? Different groups of students are invited to make oral presentations on the different plans. In plan 3, Role-playing is taking place. If you are an investor in Luckin coffee, would you still pay for Luckin coffee or would you opt out in the face of the financial fraud? The opening scenario for each case can be chosen flexibly depending on the teaching objectives.

3.1.3 Case Studies

The teacher is the leader of the case study process, but is also highly dependent on student participation. Students are expected to familiarize themselves with the background information of the case in advance and to complete a search for information and knowledge about the issues at the end of the case. Teacher-led group discussion. The teacher's development of the case discussion is driven by 3-4 key questions, which should be posed in a spiral progression in order to guide deeper thinking, enhance theory and enable students to reflect. Dooley & Skinne (1977) argued that the essence of case teaching in the typical case teaching approach is that it is student-centered. The teacher should spend 10% of his or her time "talking" during the entire case teaching session. However, the Chinese role of "teachers are people who teach, teach and answer questions." is more focused on the transmission of knowledge, and the integration of theory and conceptual models with "real-world" practice is a constant challenge for undergraduate case teaching in China. Therefore, during the case teaching process of financial statement reading, the time and points of discussion should be reasonably controlled. The conclusions and key points of each discussion question should be extracted and written in real time. In the process of listening to the group discussion, students can be instructed to use their knowledge to support their ideas, and to record the Class performance and the quality of their speeches during this process, with the quality of the speeches focusing on the inspiration of the different ideas to the students, the contribution of the ideas to the discussion, and the novelty of the ideas.

3.1.4 Case Review

Case reviews are like the finishing touches to a case. By asking questions, discussing and role-playing the case, and presenting the conclusions of the case discussion, case teaching is like putting students in a real enterprise scenario. Case teaching requires the establishment of positive teacher-student interaction, and case reviews are central to the establishment of a positive micro-environment^[13]. Therefore, there are three main tasks of the teacher's case review in the case teaching course of "reading financial statements". One is to summarize the conclusions and ideas of the case discussion with the board. The conclusion of the case is sometimes not a unified answer, but through the case summary. The key issues of the case are linked to form a logical conclusion or point of view. The second is to comment on the students' performance in the case study process, paying attention to the students' progress in the case teaching process, and to encourage and evaluate the students' case study process through the case review section. The third is to pave the way for students' case creation. For the final evaluation of teaching cases, relevant case creation skills can be interspersed at the right time, systematically elaborating on the basic issues of case background selection, case problem presentation, elements of case creation, and the basic format of case writing in the case creation process, which sets the stage for students' case creation.

3.2 Collaborative Student Case Creation

The process of student case creation is a problem-oriented learning process. And student case creation should focus on two points. The first is the process of student case creation. The second is the presentation of the student case creation. The process of teacher case teaching and student case creation is broken down in detail in Table 1, using how to read a financial statement course as an example.

3.2.1 Precursor to Student Case Creation

Students' case work will be based on a certain amount of knowledge and the teacher's case teaching is a precursor to students' case work. In the course of case teaching, teachers will give priority to cases created by students who have completed the course. The objective of the course is to read a company's balance sheet, income statement, cash flow statement and other related statements, and to analyse the relevant financial data in order to understand the financial situation of the company, and to make strategic decisions through cross-sectional and vertical comparisons with the industry. In the teaching process, the teacher will explain the selection of enterprises in case creation and the collision of problematic points in case creation in a distilled manner, which is a prerequisite for students to carry out case creation. In

addition, in order to guide students more effectively in case creation, the teacher will present some key points of case creation, which are shown in Appendix 1.

3.2.2 Concrete Unfolding of Student Case Creation

Students are inspired to create cases either by thinking about business practices or by the teacher's inspiring questions. In the case creation process, students also use questions as a guide to collect information, collate information, form the case process, and refine the points of knowledge between the teacher's lecture and the context of the case, which will greatly enhance students' thinking skills and acquire new knowledge in the process of exploration. Case creation is done in small groups, which make free decisions about the industry they are interested in and select typical "matched" companies from which to create cases. Compared to the Starbucks consumer model which focuses on brand culture and doings, Luckin coffee is more focused on product marketing. It relies on user data and digital operations to achieve online and offline integration of customers. This is not only an innovation in the company's business model, but also poses a challenge for the symbiosis between the company's product market and capital market. The Luckin financial fraud is a typical case of capital-driven transformation of corporate value creation and financial performance in the digital economy. In addition, following the law of value creation, Luckin Coffee's value creation model of relying on price subsidies to achieve consumer stickiness is unsustainable. And consumer stickiness in the digital economy still needs to rely on continuous product changes. Then, the root cause of Luckin Coffee's financial fraud is worth exploring. Luckin Coffee's crisis communication strategy is worth exploring. Luckin Coffee's value creation model after the financial fraud is worth analyzing. At this point, students are already full of questions about Luckin Coffee and curious about Starbucks, which is the perfect moment for case creation.

It is important to note that the focus of student case creation is not on the rhetoric of the case, but rather on understanding, familiarizing and analyzing an enterprise in order to connect the dots, which is a powerful complement to the Class's point-based knowledge. Therefore, student case creation will follow the basic pattern of general case creation, starting with the formulation of a problem, from the generalization of the background of the enterprise to the operation of the enterprise, and through the retrieval of relevant information such as the financial data of the enterprise, in order to solve and explore the problem. In the process of teaching, the specific operation process based on teacher case teaching and student case creation will be adjusted according to different courses. case and knowledge acquisition. The practical process is detailed in Table 1.

Table 1: Case teaching and case creation in practice - financial statement analysis as an example

Modules	Module 1	Module 2	Module 3	Module 4	Module 5
Teacher's case (Teaching process)	1. Basic knowledge of finance and its expansion. 2. Basic format and content of financial statements and disclosure of information in annual statements of listed companies.	Recognize the balance sheet and analyse the quality, trends and solvency of the balance sheet.	Recognize the income statement and analyse the quality, trends, profitability and operating capacity of the income statement.	Recognize the cash flow statement and analyse the quality, trends and cash generating capacity of the cash flow statement.	Comprehensive analysis of financial statements.
Case creation (Preliminary preparation)	The class, in groups of 5-8 students, will select the companies they are interested in from a list of industry "matches" and download the 3-5 years financial statements of the selected companies.	The financial statement of the listed company is collated through EXCEL, and the relevant ratios in the balance sheet are calculated, and the balance sheet of the selected listed company is	In conjunction with the theoretical study of the subject, the relevant ratios in the income statement are calculated and the income statements of selected listed companies are analyzed	In conjunction with theoretical studies, the cash flow statement is collated to calculate the relevant ratios, and the cash flow statement of the selected listed company is analyzed vertically and horizontally and	Apply the DuPont analysis to provide a comprehensive analysis of a company's financial position. Write an analysis of the financial results in conjunction with the business model of the company using the integrated analysis method in

		analyzed vertically and horizontally as well as in terms of solvency.	vertically and horizontally to analyse the profitability and operating capacity of the selected companies.	the cash generating capacity of the company is analyzed.	conjunction with the previous analysis in modules 1, 2, 3 and 4.
Case creation (Group cooperation)	Two teams from the same industry are selected to form a partnership and are responsible for evaluating each other's financial statements in the implementation of the financial statement analysis project.	The financial ratios are compared between the two "paired" groups, and the solvency of the "paired" companies is analyzed in relation to the information collected by the group members.	Comparative analysis of profitability and quality of profitability between the two "paired" groups. The team members collect information and analyse the trends in profitability and operational capacity of the company. A comparative analysis is made with the relevant indicators of the "matched" companies.	Analyze the cash flows from operating, investing and financing activities in the context of theory and calculate the relevant ratios. A comparative analysis of the cash generating capacity of 'matched pairs' of companies.	Peer review' is conducted between groups, with the teacher providing the criteria for each module of the financial statement analysis, for example, in the financial statement analysis module, the 'paired' group should judge the correctness and reasonableness of the ratio analysis of the financial statement analysis and make suggestions for improvement.
"Matching" companies	Selected companies in the same industry with the same or similar business scope for financial statement comparison, e.g.: (1) Electronic information industry: Apple, Microsoft; (2) Retail industry: Wal-Mart/Carrefour; (3) Sports brands:Nike/Andromeda; (4) Household appliances: Gree/Metro; (5) Food industry: Luckin/Starbucks;				

3.2.3 Student Case Creation Presentation

Problem-based active Exploring learning helps to increase student engagement and creativity. After the discussion of the decision points in the case, group presentations will be made to demonstrate the problem analysis and decision-making process. After the presentation of the case, each group will simultaneously make a collective decision and select the best case as a source for the teacher's case teaching. In order to avoid free-riding during the case creation process, the teacher will evaluate the team's effort through team division of labour and team discussion strategies to enhance teamwork in the case discussion process.

The presentation of student case studies focuses on demonstrating students' critical thinking skills, knowledge application, presentation skills, academic reading and writing skills, and problem solving skills.

3.3 Class Presentation of Student Case Creation

Class case teaching activities based on student case creation will be conducted through group case presentations or class case teaching by the teacher. Each group will work through a problem-oriented process of data collection and literature analysis to complete the case. In the last two weeks of the course, a class presentation and teaching session of the student-created cases will be completed. With the teacher issuing case evaluation criteria in advance, each group will evaluate the different cases and make corresponding questions and suggestions, and the group will discuss and improve them before uploading them to the case library. The student-created cases in the case library will become the material for future teachers' case teaching. And students can also find and study related cases through the case library, forming a virtuous cycle of teacher-student co-creation and teaching.

4. Evaluation of the Creative Model of Teacher Case Teaching and Student Case Creation

Interactive assessment helps to determine students' willingness and ability to engage with cases in case teaching. And the positive micro-environment formed in the teacher-student game can effectively achieve the teaching objectives^[13]. The teaching model based on teacher case teaching and student case creation is implemented in the fall professional course in 2021 at a Guangdong university of applied technology business school and accounted for 30% of the overall final assessment grade. 103 students who participated in this teaching model completed 27 case creations through group work and completed a project feedback questionnaire. The questionnaire consisted of four modules: overall evaluation of the case creation model, improvement of financial and business analysis skills, professionalism and open-ended questions, on a 5-point Likert scale, where 1 is "strongly disagree" and 5 is "strongly agree". To maintain continuity in the development of the subject, the questionnaire also included two open-ended questions. Firstly, what did you gain and what difficulties did you encounter in discussing the case and creating the case with the group members? Secondly, what cases from companies would you like to see in future courses?

The overall evaluation of the case creation model showed that 54% of the students gave feedback that they had never been involved in any form of case creation before participating in this project, and 46% had been exposed to case creation before, reflecting the absence of student involvement in the business teaching and learning process. The case creation process is the recounting and processing of one or more events, as well as the process of dissecting, reflecting and summarizing the case record. Through this case creation, students have collected a large amount of information about the company and have clearly felt the joy of learning from it through the case creation and reflection of identifying problems, asking questions and trying to solve them. From the questionnaire results, 99.1%, 95.2% and 96.2% felt generally to strongly agree that the project is participatory, academic and interesting respectively. Relatively speaking, the financial case creation is more rigorous and required the collection of a large amount of corporate information to identify problems in business operations, with (90/86.4%) of students agreeing with this view, more than with the fun (77/74.8%) and academic (80/77.6%) aspects of the project.

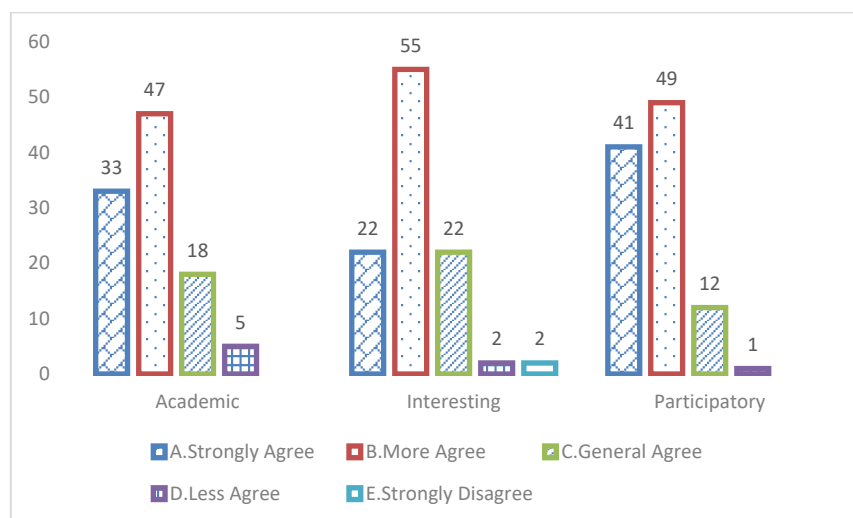


Figure 1: Overall evaluation of the collaborative case teaching model

As an academic activity, students' participation in case creation is beneficial in enhancing their financial and business analysis skills. As can be seen from Figure 2, over 99% of students felt that by participating in case creation it helped to build financial knowledge and integrate it with knowledge of marketing and law, and that the presentation of cases helped to improve academic skills. Combined with the open-ended questions, students generally agreed that the case creation process is accompanied by a deepening of theoretical knowledge, and that "applying what they had learned in the class to understanding and identifying corporate problems" is a common gain of the group's case creation. However, the biggest problem they encountered is "the acquisition and selection of materials" and "how to find out the problems of the company through limited materials, i.e. how to make the case creation more vivid by discovering the real problems", which is a common problem in the case creation process, especially in business cases.

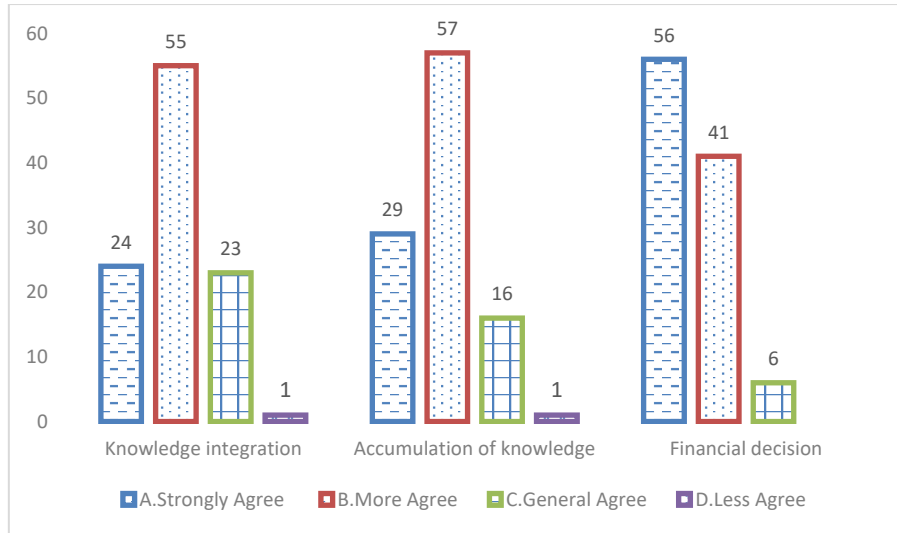


Figure 2: Enhancement of financial and business analysis capabilities

Professionalism is a core competency in the cultivation of current applied talents, and students feedback that case creation helps to enhance the four major professional qualities: critical thinking ability, knowledge application ability, problem solving ability and presentation ability. As can be seen from Figure 3, 82.5% of the students either agree or strongly agree that case creation enhances critical thinking skills, and that the process of case creation is also the process of refining problems, which is in line with the characteristics of case creation itself. 79.6% and 77.6% of students respectively agreed that case creation had improved their knowledge application and problem-solving skills. In the open-ended questions, some students clearly felt that they are able to "apply the knowledge they had learned to solve real problems in the company, and felt the operability of what they had learned". In the case creation process, they felt that "the information and factors to be taken into account in making decisions about the operation of a company are very complex. And it is not possible to make decisions by referring to a few simple indicators. Through group discussions and case creation, which can be seen from the figure 3, case creation extends class theoretical knowledge through knowledge of companies and industries, and enhances professionalism in the identification and analysis of problems. In addition, the students' agreement on the improvement of presentation and demonstration skills is only 68.9%, slightly lower than several other items, which is limited by the class time. The case presentation part is only presented by group representatives, which needs to be refined and improved in future teaching.

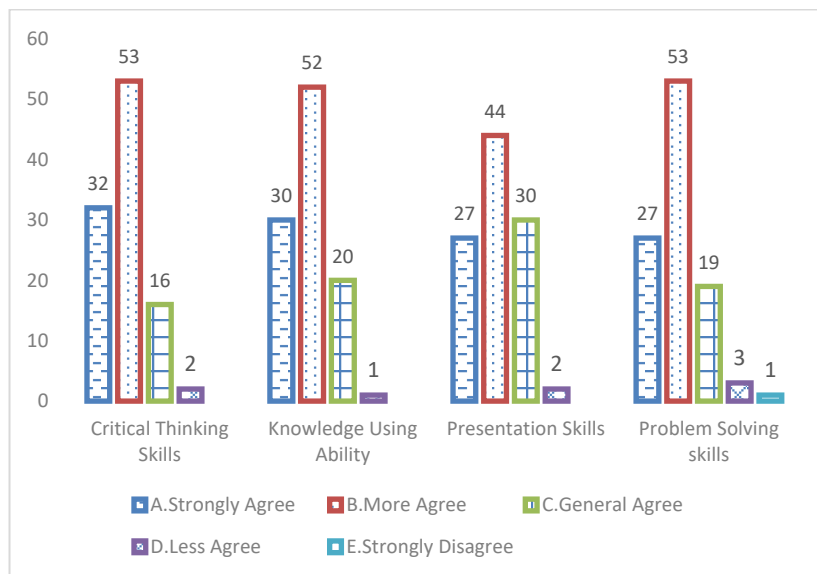


Figure 3: Enhancement of professionalism

5. Teaching Inspiration

In answering the challenge of how to address the current social developments in higher education, Angela Brew^[14] argued that specific degree programs should be transformed into research-based learning and teaching programs based on exploring. The practice of project-based teaching, where teachers case teaching and students create cases, is based on an organic cycle of case teaching and problem-driven teaching, with a student-centered research-based teaching model. This teaching model is not limited to the traditional business school case study, but also aims to develop students' interest in learning, critical thinking, problem solving, information retrieval, teamworking and academic research skills.

At the same time, the implementation of this model also brings several pedagogical insights to the teaching of new business courses. Firstly, reading financial statements is a course that focuses on practice and a sense of doing. When familiar companies with local elements appear in the class case teaching course, students' interest in learning is instantly stimulated. Secondly, through the school-enterprise cooperation platform, a library of teaching cases based on student case creation is attempted to be established. On the one hand, teachers write suitable teaching cases through enterprise research. On the other hand, teachers guide students through Class teaching, enterprise practice and enterprise research interviews, leading and guiding students to discover problems in enterprise operation during interviews, encouraging students to make cases through in-depth research on enterprises. Students are encouraged to create cases through in-depth research on enterprises. While continuously enriching the teaching case bank, the constantly updated cases will become a useful supplement to Class teaching cases. Finally, students' participation in the process of case creation is inevitably accompanied by the enhancement of academic skills. The integration of academic practice in undergraduate courses helps students to explore real-life problems with critical thinking. But how to standardize and systematize this model still needs to be summarized in teaching practice.

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