

# An Exploration of the Application of Case Teaching in Cost Management Accounting in the Context of New Business Studies

Jing Wang

Geely University of China, Chengdu610000, China

---

**Abstract:** With the vigorous rise of a new trend of scientific technology and its resulting industrial revolution, digital economy has gradually become the main economic and social form in the world, which has brought unprecedented challenges and opportunities to the talent cultivation in business majors. Based on the basic characteristics of China's new business construction in the digital economy era, this paper puts forward the thinking of the case teaching path of cultivating talents in the cost management accounting lesson from four aspects: the significance of case-based teaching, the role of case teaching, the process of applying case studies, issues and recommendations identified during implementation, so as to provide practical support for the innovation of talent cultivating mode for China's talent in the new business specialty in the new era.

**Keywords:** The Digital Economy; New Business; Case-based Teaching, Cost Management Accounting

---

At present, the digital era of cross-border compounding of knowledge and skills, cross-fertilisation of multiple thinking, and the development of industrial economy on the ground has promoted the development of new business studies. In this case, the traditional business courses with the background of industrial economy need to enhance the new features brought by the digital economy-data thinking, innovation-driven, practice-oriented in the teaching mode, teaching content and talent cultivation programme, and the teaching mode of new business courses needs to be changed accordingly, and the new business courses have put forward new requirements for talent cultivation.

## 1. Case teaching is an effective way to meet the teaching requirements of cost management accounting in the context of the new business.

Cost Management Accounting, as a course combining cost accounting and modern management accounting, is a wisdom crystallization of financial personnel thinking in practice and innovation in thinking results, and its teaching goal is to cultivate students' comprehensive ability. Students who possess that ability not only can complete the daily accounting of the enterprise with the method of cost accounting, but also can be able to use a variety of enterprise information to solve practical problems supported by digital technology. Students can achieve the comprehensive practical ability and at the same time have the new characteristics of the digital era, so as to meet the needs of the times, which requires teachers' help.

“Teaching as a guide, learning as the subject” is the basis of case-based teaching and an effective method to improve the teaching effect of Cost Management Accounting. The content of Cost Management Accounting is the combination of cost accounting and management accounting, which is widely used in modern enterprises and is also the main point of concern for business decision makers. Both parts of the course require the guidance of the teacher and the basis of practical cases. Therefore, the traditional lecture teaching mode of the course should be changed to the case teaching mode. Case-based teaching emphasises teachers and students working with each other to guide students to actively participate in the case discussion and ensure that students actively think to achieve the combination of theoretical learning and practice. Let students adapt to the learning mode of independent inquiry, stimulate students' enthusiasm for learning, and cultivate students' practical thinking at the same time.

## 2. The role of the case-based teaching model in the new business.

The case method was first proposed by Harvard Law School in the 1920s and then advocated by Harvard Business School. In the 1980s, the case method was emphasised in teacher education, notably by the Carnegie Task Force in its 1986 report “A Ready Nation: Teachers for the Twenty-First Century, which recommended the value of the case method in teacher education programmes as an effective teaching

model. In particular, in 1986, the Carnegie Task Force in the United States, in its report *A Prepared Nation: Teachers for the 21st Century*, recommended the value of the case study method in teacher education programmes and found it to be a fairly effective teaching model. In the 1990s, the domestic education sector became an area to explore the case teaching method.

## 2.1 Enabling knowledge sharing

A complete case teaching process must go through several links, usually including: personal reading and research, group communication and research, classroom discussion and research, post-course report writing and so on <sup>[1]</sup>.

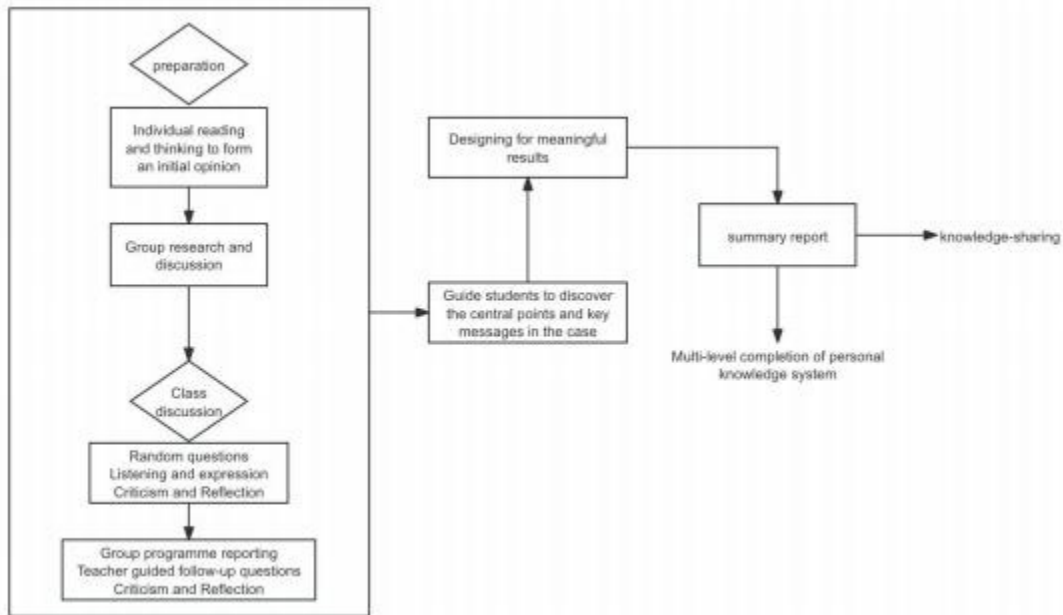


Figure1. Case Teaching Process

In the individual preparation phase of case teaching, students should familiarize themselves as much as possible with the entire case and present their own views and opinions by consulting paper and online materials, asking professionals for advice, etc. At this point, the students' personal knowledge is expanding and incorporating the relevant knowledge. In group research and discussion, generally in this kind of informal discussion students will not be too concerned about misrepresentation or naivety, and each member of the group will have more opportunities to speak. Knowledge sharing happens among students. Next, after group preparation, pooling of knowledge outcomes of team members, and which contains a large amount of personal creation and accumulation of tacit knowledge about logic, perspective, methodology, etc.. Collective case discussion in class is a very critical part of the effectiveness of example teaching and learning, which can be fully realised.

## 2.2 Cultivating new thinking

In the concept of training new business talents, there is no longer too much emphasis on how much knowledge and concepts students have to remember, but rather on giving students a new mindset that enables them to identify and solve problems in the face of the new digital and integrated business, outside the confines of traditional thinking. The case teaching method is based on analyses of enterprises in different countries, different industries or different development modes in the same industry, and then let students become the "protagonist" in the case study, teacher only as a "guide". Such an exchange of roles in the course will undoubtedly enhance students' initiative in case analysis and discussion, and stimulate students' desire for individual thinking and collective communication. To adapt, students need to try new tools (data mining, big data analytics, etc.), understand new industry dynamics, and master knowledge cross-fertilisation, and they should learn a new way of thinking about business that is "business + technology". When you are faced with conditions of uncertainty, you can use new mindset

in business to turn uncertainty into certainty.

### **3. The application process of case teaching in cost management accounting course**

#### **3.1 Screening teaching cases**

When the case of cost management accounting is selected, it must be close to the real society and keep up with the modern information technology, network and social changes. Data can be obtained through “school-enterprise co-operation” or by purchasing software from third parties. In this way the students’ analyses will be more relevant to the actual situation. Therefore, the introduction of enterprise examples in the teaching process of Cost Management Accounting will give students a vivid practical course in costing, production and operation forecasting, decision-making and cost control. For example, in the teaching of the knowledge point Cost Behavior, students can take the cost control strategy of real enterprises as a case, and form a case report through a series of processes such as case reflection, discussion and summary to improve their knowledge system.

#### **3.2 Enhance the effectiveness of the case teaching method with a variety of practical forms.**

The process of the case teaching method from case discussion, synthesis and analysis to the manifestation of the final teaching effect puts higher demands on the teacher and the teaching environment. Before the start of the course, the teaching programme and the allocation of credit hours will affect whether the implementation of the effects of case study teaching will meet expectations.

### **4. Problems and Suggestions on the Application Process of Case Teaching in Cost Management Accounting Courses.**

#### **4.1 Case selection needs to be combined with practice**

As a lecturer in the Cost Management Accounting course, I was able to clearly identify that the traditional method of teaching Cost Management Accounting to develop the ability to apply knowledge is generally to follow the examples. However, the update speed of paradigmatic example questions has a certain time lag with the reality, and it is difficult to keep up with the changes of modern information technology, network, and society, and cannot reflect the real and more urgent problems of business operations. And the students are unable to use case study to dig out the essence behind the phenomenon, and they are unable to connect with the social reality, or although they can establish the connection barely, but they also lack of a certain degree of comparability. Therefore, real and relevant examples of business operations should be selected. And the cases of cost management accounting must be adapted to the real society when they are selected.

#### **4.2 Teachers’ competences face new challenges.**

Undergraduate students’ personal knowledge is relatively limited, so how to lead effectively in case teaching is a very critical part. For example, the case enterprise under discussion may involve different industries and types, then the management requirements and product characteristics of the enterprise are different leading to different methods of calculating costs and different profit points for generating revenue. At the same time, this ability also requires the teacher to think in advance about the relevant points involved in each case to be discussed, as well as the points that students may raise.

Conclusion:

Under the background of the new requirements of talent cultivation of the new business discipline, this paper analyses the role and process of applying the case teaching method, and finds

that the case teaching method can not only achieve knowledge sharing and cultivate new thinking, but also enhance the comprehensive ability of students. Specifically applied to the cost management accounting course, can effectively improve the teaching quality of the cost management accounting course, but also help students develop the habit of independent thinking, and effectively improve the practical ability of students.

## References

[1]Bin Yang, and Chun Junjun Zhao. Study on knowledge management in case teaching [J]. Journal of University of Electronic Science and Technology of China (Social Science edition), 2001 (01): 97-99.

[2]Xu B . The Application of Case Teaching Model of Project Management in Colleges and Universities [J]. Adult and Higher Education, 2023, 5 (2):

[3]Chen H C . The Construction of Blended Case Teaching Model in the Information Technology Environment [J]. Journal of Physics: Conference Series, 2021, 1827 (1): 012175-.

## About the author:

Jing Wang (1994-), female, Mongolian, Geely University, Chengdu, Sichuan province, lecturer, postgraduate student, accounting theory and practice, financial cost management theory and application.