

Exploring the Smart Teaching Model of Integrating the Concept of "Classroom Ideological and Political Education" into Internal Control and Risk Management Courses

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Abstract: With the successive issuance of documents by the Ministry of Education to deploy and promote ideological and political education in universities across the country, ideological and political education in courses has become a major focus of various curriculum teaching reforms in major universities. Internal control and risk management, as the core courses of economics and management universities, are crucial for cultivating comprehensive management talents. This article explores how to carry out ideological and political education in the course of internal control and risk management under the smart teaching mode from five aspects: teaching objectives, teaching content, teaching methods, teaching guarantees.

Keywords: Classroom Ideological and Political Education; Internal Control and Risk Management; Smart Teaching.

1. Introduction

In 2016, at the National Conference on Ideological and Political Work in Universities, President Xi Jinping emphasizes that the ideological and political work must throughout the whole process of education and teaching; adhere to moral education first, through positive education to guide people, influence people, motivate people; adhere to the people-oriented, through appropriate education to shape people, change people, develop people. In 2017, the Ministry of Education held an on-site promotion meeting on "curriculum ideological and political education" in universities. Since 2020, the Ministry of Education has issued a number of documents such as the guidelines for ideological and political construction of curriculum in colleges and universities, provide comprehensive guidance on the implementation of ideological and political education. Curriculum ideological and political education, as an important part of school ideological and political education, should go hand in hand and collaborate with ideological and political courses to educate students.

With the continuous maturity of emerging technologies such as artificial intelligence, virtual reality, and 5G, smart classrooms have shifted from "integration" of technology and teaching to "deep integration", achieving the reconstruction of classroom teaching ecology. The Ministry of Education first proposed the concept of "building smart classrooms" in 2018, and clearly stated in the key work points for 2022 that "exploring the construction of smart classrooms in universities, middle and primary schools, and improving classroom teaching models" marks the normalization of smart teaching application.

In the talent training programs of majors such as accounting, financial management, and auditing, internal control and risk management, as a professional course, are very important for cultivating comprehensive management talents. How to improve the quality of internal control and risk management courses is of great significance. This article

explores how to carry out ideological and political education in the course of internal control and risk management under the smart teaching mode from five aspects: teaching objectives, teaching content, teaching tool, teaching methods and teaching guarantees.

2. Teaching Objective Design

The internal control and risk management course of smart teaching under the guidance of ideological and political education should not only reflect the breadth and depth of professional knowledge, but also the intensity and temperature of humanistic education. Therefore, we should closely follow the "socialist core values" as the main line and strive to achieve two teaching objectives, namely: curriculum knowledge and ability objectives and curriculum ideological and political education objectives.

2.1. A Center

One center refers to the fact that the ideological and political education in the curriculum should be closely centered around the core socialist values. Internal control and risk management is a course closely integrated with practice, and there are many ideological and political elements that can be explored. Integrating ideological and political elements into it can enhance students' ideals and beliefs, enhance their moral qualities, and have a positive effect on establishing socialist values, cultivating a correct outlook on life and the world. The addition of ideological and political elements in professional courses should neither be forcefully imposed nor be based on equality or two layers of skin. Instead, it should be introduced in a subtle and seamless manner, with a spring rain moistening all things and leaving no trace.

2.2. Two Objectives

The course of "Internal Control and Risk Management" should take knowledge transmission as the core, start from a professional perspective, combine with the current era background and social development situation, focus on rule

of law thinking, bottom line awareness, social responsibility, professional ethics, and anti fraud, and integrate history and reality, knowledge and humanity, theory and practice, and profession and ideological and political education. According to the characteristics of the course, teaching objectives can be divided into knowledge and ability objectives and ideological and political objectives.

Knowledge and ability objectives: On the one hand, to meet the requirements of professional knowledge teaching, so that students can understand the core and extension of internal control, risk, and compliance management; Secondly, it is necessary to enhance students' learning abilities in critical thinking, autonomy, and innovation.

The goal of ideological and political education is to integrate elements such as "integrity, rule of law, dedication, patriotism, concern for the country and the people, striving for strength, courage to work hard, responsibility, and pursuit of truth, goodness, and beauty" into teaching, achieving the organic unity of talent cultivation and moral education [1].

3. Teaching Content Design

The teaching objectives must be reflected and achieved in the design of teaching content. In the design of teaching content, it is necessary to enable students to have thoughts, feelings, and insights. It is necessary to fully explore and integrate ideological and political elements, and then appropriately integrate them into professional knowledge points, forming a unified transmission of knowledge and value. The specific teaching content design, excerpted chapters are described below.

In the learning process of development, students can browse literature, review the development process of internal control and risk management, understand the embryonic thought of internal control in human society -- the development of internal restraint, and cultivate historical and dialectical thinking. By comparing the development process of internal control and risk management between China and the United States, we aim to enhance patriotism and strengthen our four confidences; By understanding the internal control system of Chinese enterprises, establishing Chinese standards, spreading the voice of China, and shaping systematic and innovative thinking.

In the learning of the COSO framework: Firstly, by studying the evolution and revision of the internal control integration framework and risk management framework, guide students to learn how to use historical thinking and view affairs from multiple perspectives; Secondly, based on understanding the relationship between different elements in the two frameworks, let students understand the viewpoint of Marxist dialectical materialism on universal connections; Then, by analyzing the differences and connections between the two frameworks, identify the similarities and differences between the new and old frameworks, and enable students to appreciate the power of innovative and dialectical thinking.

In the study of the five elements of internal control: the chapter on internal environment combines organizational structure, development strategy, human resources, corporate culture, social responsibility, and cultivating a sense of responsibility. By integrating various dimensions of the internal environment into the construction of the class collective, one can feel the construction of the internal environment; The chapter on risk identification integrates the establishment of risk tolerance, introducing the attitudes, behaviors, and outcomes of different enterprises in facing

risks, enabling students to have the ability to identify and respond to risks, and cultivating their social responsibility; Control activity chapters, introduce cases that cross institutional and red lines, guide students to think about how to fully utilize the weapons of institutions, and enhance their ability to analyze and solve problems; In the Information and Communication section, students will be taught the importance of interpersonal communication through scenario rehearsals for classroom procurement, sales, and other business activities; In the chapter on internal supervision, by studying classic cases of internal supervision in Chinese enterprises, we combine daily supervision, special supervision with ideological and political elements of knowledge and compliance with the law, guiding students to become good citizens who love their jobs, are dedicated, understand and abide by the law [2].

4. Teaching Tool Design

Internet plus education has changed the traditional teaching mode. In the course of professional courses in colleges and universities, smart teaching methods can be used to integrate various teaching methods in the teaching link, bringing students different learning experiences and better learning results.

The course can rely on the ChaoXing Network Teaching Platform - Learning Communication System and the smart laboratory built by the school to achieve the application of intelligent teaching in internal control and risk management courses. In the pre-class, in class, and post class teaching stages, the work tasks of the teacher end and the student end can be refined respectively, in order to achieve self-learning of basic knowledge, guidance of knowledge system construction, and improvement and expansion of applying what is learned.

4.1. Before Class

In the pre-class stage, teachers design teaching content based on professional knowledge, push teaching resources to students through smart teaching and learning platforms, and assign course learning tasks. Students need to preview the teaching content before class, collect course teaching resources based on the teaching tasks assigned by the teacher, and complete the course learning tasks assigned by the teacher. The content pushed by teachers can be MOOC courses, recorded courses, or case presentations after data collection. Students can communicate with other learners in the interactive communication area of the smart teaching learning platform.

4.2. In Class

In the classroom stage, teachers can use smart teaching and learning platforms to timely grasp student status, flexibly grasp classroom rhythm, and have targeted course content, which helps to improve the quality of classroom teaching. The following steps can be designed in classroom teaching.

Firstly, in the "Exam" section, based on the relevant content pushed before class, the teacher sets exercise questions in the classroom through the Learning Pass test function to understand the students' preview, understanding, and mastery of pre-class knowledge. Secondly, in the "Speak" section, students express their doubts about pre-class learning or their needs for the current classroom learning through random questions from the teacher or bullet comments they send in the system. Once again, in the "Lecture" section, it is divided

into student lectures and teacher lectures. In the teacher's lecture section, the teacher provides in-depth explanations of the difficult points that students have learned in the previous process. In the student's lecture section, students can express their re understanding of the teacher's explanation, construct a mind map of the learning content for this lesson, and display it on the smart teaching platform. In addition, during the "Do" phase, when conducting classroom case analysis, students can be randomly combined through the smart teaching platform to engage in group discussions, analysis, presentations, and explanations. This not only promotes the improvement of students' communication and collaboration abilities, but also helps them consolidate, strengthen, and enhance their knowledge in teacher-student interaction and student interaction.

4.3. After Class

In the after class stage, teachers use intelligent systems to summarize the teaching situation, timely revise the teaching plan, provide online teaching guidance to participating students, assign homework, and share extracurricular learning materials. Students who participate in learning should summarize the problems encountered during the learning process, further build a professional knowledge system, continuously consolidate their professional knowledge points, and evaluate the teacher's teaching. By utilizing the intelligent teaching and learning platform, the integration of offline and online teaching has been achieved, expanding the time and spatial scope of professional course learning, and leveraging the teaching model of "teacher assisted and student centered".

In every teaching stage before, during, and after class, teachers can rely on modern teaching platforms to collect, analyze, and statistically classify students: ordinary students and students with strong exploratory abilities, so that in the next teaching stage, students can be taught according to their aptitude, truly realizing the student-centered education concept under smart teaching.

5. Teaching Method Design

The different teaching effects achieved by different teaching methods, and their contributions to achieving teaching objectives also vary. In the curriculum, teachers should flexibly use different teaching methods according to teaching needs and students' learning situations, in order to achieve twice the result with half the effort. The teaching methods used in the course can be heuristic teaching, case teaching, and situational teaching.

5.1. Heuristic Teaching

Heuristic teaching aims to build and shape the subjectivity of students, promote democracy in teaching, and establish a harmonious atmosphere of mutual respect and trust between teachers and students. It is easier to stimulate students' internal drive, promote students to improve step by step from learning to learning, and then to loving learning; And harmonious relationships also make it easier for teachers and students to communicate from thoughts to emotions, which is beneficial for students to develop a complete personality of knowledge, emotion, intention, truth, goodness, and beauty.

For example, in the 2017 new version of the Enterprise Management Framework (hereinafter referred to as the New ERM Framework), when introducing that the new ERM framework is a "management framework" rather than a "control framework", students can start by understanding the

definition, recognizing the differences between the new and old risk definitions, and helping them understand that the new ERM framework is from a new perspective of enterprise management. It emphasizes that risk management should start from the mission, vision, and core values of the enterprise, closely focusing on improving the value and performance of the subject, so as to directly elevate risk management work from "a process or procedure" to "a culture, ability, and practice", inspiring students to explore the connotation and extension of the new framework, as well as the elements and principles that need to be included.

5.2. Case Study

Case teaching method focuses on the application of theory in practice - mobilizing students' enthusiasm for self-directed learning through a large amount of case materials and information, through continuous interaction and communication, enhance students' analytical and decision-making abilities in complex environments, by reflecting and summarizing, enhance students' knowledge transfer ability. The internal control course combines theory and application, which should reflect the requirements of guidelines and norms, and be closely related to the business activities of enterprises. The characteristics and advantages of case teaching method are very consistent with the positioning of the internal control course, and the cases selected by teachers can be combined with current political hotspots and student interests to integrate ideological and political education into teaching and gain knowledge.

For example, when explaining corporate social responsibility, through the donation incident of Hongxing Erke Group in the 2021 flood incident in Zhengzhou, Henan, we advocate that students should always have a grateful heart, be grateful to their parents and elders, and be grateful to the country, reflecting ideological and political content such as patriotism and national sentiment [3]. Another example, in analyzing the case of "Wahaha and Danone brand dispute worth pondering", we can combine the internal control "asset security goals" formulated for China's national conditions to consider whether ethnic enterprises should accept the infiltration of foreign capital? Guide students to maintain their national brand image and be cautious of losing out on small things in their work and life. For example, when studying "control activities", students can search for relevant information on China's Budget Law to understand the significance of budgeting for enterprises, local finance, and national sustainable development. You can also make a monthly budget plan for your living expenses and experience the role of budgeting in personal life and financial management.

5.3. Situational Teaching

Situational teaching method refers to teachers setting certain scenarios in teaching, changing students' emotions through immersive scenes, specific psychological and emotional atmospheres, and making teaching more efficient and effective. Situational teaching is beneficial for improving innovation awareness and practical ability. Creative activities are carried out through the coordination of logical thinking and visual thinking, with visual thinking playing a crucial role. The situational teaching method mainly develops students' visual thinking, which is conducive to cultivating their innovative consciousness. Meanwhile, situational teaching, similar to simulated internships, solves the problem of

disconnection between theory and reality, overcomes the shortcomings of students with solid theoretical knowledge but weak practical skills under traditional teaching models, and greatly improves their practical abilities. In the process of situational teaching, teachers purposefully introduce or create vivid and specific scenes with images as the main body, in order to arouse students' certain experiences and enable them to perceive, understand, and comprehend the situation, thereby stimulating their emotions. The teaching scenario is a combination of emotional environment, cognitive environment, and behavioral environment, which helps to cultivate students' independent and creative thinking.

For example, in the section on teaching internal control elements, considering that the course content is relatively dull, a section on situational teaching has been added to the teaching method design. In terms of internal environmental factors, the entry of human resources in enterprises plays a crucial role in controlling the quality of personnel. In response to this content, the classroom activity is set up as a recruitment process where students are grouped to play the role of personnel in the enterprise's human resources department. Relevant human resources recruitment systems are formulated, and the importance of human resources management is felt through the experience of different roles. This promotes the extension of teaching from class to extracurricular activities, and combines it with practice. Through vivid application activities, students can understand the knowledge they have learned, understand the causes and consequences of problems, and understand the context. Further understanding the essence of knowledge, flexibly applying learned knowledge to solve practical problems, and improving application abilities. In addition, it also allows students to have an early understanding of the job recruitment situation, determine and adjust their employment direction in a timely manner, which is very helpful for personal career planning; On the contrary, it enhances interest in the content of the course and increases the enthusiasm for active learning.

6. Teaching Guarantee Design

6.1. Optimize the Construction of Talent Teams to Improve the Comprehensive Ability of Teachers

Whether integrating ideological and political concepts into daily teaching or using smart teaching methods to improve teaching effectiveness, higher requirements are placed on teachers, and schools should provide strong support. On the one hand, providing teachers with more opportunities for learning and training, such as regularly holding lectures on ideological and political education courses, and inviting experts and scholars in the field of ideological and political education to exchange lectures; Each college and research office regularly carries out thematic teaching and research activities on ideological and political education in courses, and each teacher can share their insights and experiences on integrating ideological and political education into courses in

teaching; A team of ideological and political teachers can be classified according to their majors and disciplines, and team members can jointly explore the content of ideological and political elements related to the discipline. If the collective wisdom is greater than the individual wisdom, it can be integrated into a course ideological and political teaching case library. On the other hand, strengthening teachers' mastery of new technologies and ideas in the digital economy era, through rotating training for teachers, focusing on teaching concepts and teaching methods based on emerging technologies in the digital economy era, and establishing assessment systems to prevent formalization of learning and training.

6.2. Design a Comprehensive Teaching Evaluation System

The evaluation of internal control and risk management courses should abandon the previous exam based evaluation mechanism, and combine the "theory+practice" model to establish a multi-level evaluation mechanism that emphasizes both theory and practice. Although the focus is still on daily performance and final assessment, in the composition of daily performance, firstly, the proportion of completing course assignments and reporting performance should be increased, and students' ability to use information technology tools to solve problems should be exercised through daily homework reporting. Secondly, the assessment of students' practical experience is mainly based on their participation in practical courses and the quality of their reports. Once again, increase the proportion of case analysis and data processing in daily assignments. Finally, the final assessment covers multiple modules from basic principles to enterprise applications. Through the assessment of students' comprehensive qualities, it motivates them to become excellent applied internal control talents.

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