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**| RESEARCH ARTICLE**

## Teaching Practices and Innovations for the "Financial Analysis" Course under the Background of New Liberal Arts Education Development

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**| ABSTRACT**

As a core course in the financial management program, Financial Analysis has long faced persistent challenges: overly foundational content, monotonous teaching methods, superficial integration of ideological education, and limited assessment approaches. Guided by the Ministry of Education's New Liberal Arts Initiative, the research team repositioned the course to cultivate well-rounded professionals with the ability to solve complex problems, coupled with strong ethical integrity, self-directed learning skills, teamwork capabilities, and communication proficiency. Through innovative measures-including forming study groups, restructuring teaching content, diversifying instructional activities, implementing the "ABC" teaching model, and refining the course evaluation system-significant improvements were achieved in student learning outcomes, teaching effectiveness, and program development. These enhancements demonstrate strong potential for broader implementation. Key words: New Liberal Arts Construction, Learning Group, ABC Teaching Model, Teaching Innovation and Practice As a core course in the financial management program, Financial Analysis holds a central position within the curriculum and represents the most comprehensive professional discipline. However, persistent "pain points" have long plagued this course, severely undermining the quality of talent cultivation. Against the backdrop of China's educational reform, it is imperative to align with the guidelines of the "New Liberal Arts" initiative to systematically restructure the curriculum and continuously advance teaching reform and innovation. This endeavor aims to facilitate the transformation of traditional financial professionals into high-level, intelligent talents. The research team is committed to consolidating students' foundational theories, methodologies, and data application capabilities in financial analysis. Adhering to the principle of "moral education first," we have implemented a series of innovative measures to enhance students' comprehensive abilities in identifying, analyzing, and solving problems, thereby fostering proactive learning, teamwork, and communication skills.

**| KEYWORDS**

Teaching Practices; Innovations; Financial Analysis" Course; Background of New Liberal Arts Education Development

**| ARTICLE INFORMATION**

**ACCEPTED:** 01 June 2026

**PUBLISHED:** 29 June 2026

**DOI:** 10.32996/jhsss.2026.8.7.1

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### 1. Analysis of "Pain Points" in the Teaching of Financial Statement Analysis

#### 1.1 Foundational Curriculum Content and Insufficient Applied Competency

Historically, the curriculum has placed excessive emphasis on basic theories and methods of financial analysis, while neglecting scenario-based analytical capabilities within specific corporate contexts. Consequently, the teaching content lacks advanced rigor, interdisciplinary integration, and intellectual challenge. This deficiency hinders students' ability to apply theoretical knowledge to solve practical operational problems faced by enterprises, resulting in a low sense of achievement among learners.

### **1.2 Monotonous Instructional Models and Insufficient Learning Motivation**

Traditional pedagogy prioritizes knowledge transmission over individual student needs, fostering a passive learning environment where students lack the willingness for active engagement. Communications with students reveal that interest levels are generally low; learners tend to invest minimal time during the semester, relying instead on intensive cramming before final exams. This behavior leads to suboptimal learning outcomes and underscores the urgent need to enhance student participation.

### **1.3 Superficial Integration of Curriculum Ideology and Politics**

The integration of ideological and political elements tends to be superficial and formulaic, often remaining at the level of slogans rather than deep practical implementation. Furthermore, these elements are not effectively aligned with the objectives of professional competency development. Coupled with a lack of training in critical thinking and practical application, the effectiveness of moral education falls short of expectations, necessitating an urgent innovation in pedagogical approaches.

### **1.4 Singular Assessment Methods and Neglect of Teamwork Development**

The previous curriculum lacked project-driven instructional design based on teamwork and failed to establish organizational structures conducive to collaboration. Moreover, the assessment model was overly reliant on written examinations. This paradigm has resulted in weak awareness of collaboration and insufficient communication skills among students, indicating a significant gap in the cultivation of teamwork and interpersonal competencies.

## **2. Establishing Innovative Strategies for Financial Statement Analysis**

The research team aligns with the university's overarching mission of "serving regional economic development, meeting market demands, and cultivating managers and professionals imbued with the ethos of the new era." Guided by the principles of the "New Liberal Arts," the curriculum adopts an "ABC" blended teaching model. By integrating diversified pedagogical methods with systematic teaching and practical training, the course aims to achieve high-level talent cultivation goals. Concurrently, ideological and political education is seamlessly embedded into both professional and practical teaching sessions. This integration seeks to enhance students' patriotism, integrity, systematic thinking, institutional confidence, and risk awareness. The specific strategic framework comprises four dimensions: Restructuring Content: Reconstructing teaching content oriented toward interdisciplinary integration and industry-academia collaboration. Diversifying Activities: Implementing a variety of pedagogical activities tailored to the nature of the content, categorized as Interest-Driven Research, Innovation-Driven Research, and Expertise-Driven Research. Optimizing Structure: Utilizing learning groups as the operational unit to establish the "ABC" blended teaching model, emphasizing the coordinated development of both individual competence and teamwork. Reforming Assessment: Establishing a multi-tiered evaluation system guided by competency-based criteria to realize the pedagogical goal of "promoting learning through assessment."

### **2. Restructuring the Teaching Objectives of Financial Statement Analysis**

Based on the overarching talent cultivation goals of the Financial Management major, and in response to identified teaching "pain points" and employer demands, the course team has repositioned Financial Statement Analysis. The course now aims to cultivate financial management professionals equipped with a professional vision. Specifically, grounded in the principle of "moral education," the objectives focus on fostering students' ability to solve complex problems, while simultaneously enhancing their autonomous learning, teamwork, and interpersonal communication skills.

#### **2.1 Professional Ethics and Values**

Students are expected to possess patriotism and national self-confidence, embodying integrity, systematic thinking, institutional confidence, and risk awareness. They should develop a profound understanding of the core socialist values with Chinese characteristics, aspiring to become financial professionals characterized by "craftsmanship spirit" and trustworthiness. The curriculum emphasizes the synchronous development of professional expertise and personal values, aiming to cultivate financial management talents with lofty ideals, humanistic sensibilities, and exemplary professional ethics.

#### **2.2 Complex Problem-Solving Capability**

First, students should master the theories, methods, and approaches of financial analysis. Second, they should be able to apply financial analysis techniques to identify issues in corporate strategic management, financial management, and marketing strategies, and propose actionable decision-making recommendations. Third, through this course, students will develop foundational academic research skills, laying the groundwork for future scholarly endeavors.

### **2.3 Autonomous Learning and Teamwork Capability**

By constructing a multi-dimensional curriculum evaluation system, the course aims to enhance students' self-efficacy and intrinsic motivation, thereby strengthening their ability to detect, analyze, and resolve issues hidden within corporate financial statements. Furthermore, through the establishment of learning groups tasked with goal setting, group discussions, presentations, and collaborative reporting, the program cultivates a new generation of financial management talents proficient in teamwork.

### **2.4 Interpersonal Communication Competence**

Through mechanisms such as group discussions, presentations, course papers, and field research reports, the course seeks to refine students' verbal expression and communication skills. It prepares students to navigate interpersonal relationships effectively across various scenarios, ensuring they possess advanced interpersonal communication capabilities and techniques.

## **3. Innovative Teaching Approaches for the "Financial Analysis" Course**

### **3.1 Reengineering Teaching Content to Enhance Interdisciplinary Integration**

Guided by industry-education collaboration and digital technologies, the existing teaching content has been restructured. This restructuring primarily involves overhauling both the curriculum framework and instructional resources to address key challenges in teaching practice.

First, the restructuring of the curriculum framework. Building upon the traditional financial analysis framework, digital technologies (data collection, data processing, data mining, and data analysis) along with applications of financial analysis outcomes have been integrated into the course structure, expanding its content into three distinct components. The first component covers fundamentals of digital technology and an overview of financial analysis, focusing on practical applications such as data collection, processing, mining, and analysis to cultivate students' data-driven thinking skills. The financial analysis section encompasses core theories and methodologies. The second component involves comprehensive financial analysis, incorporating digital technologies into report analysis and financial efficiency evaluation to enable students to identify operational challenges through data and propose actionable solutions by leveraging interdisciplinary knowledge. The third component addresses outcome application, utilizing analytical findings for corporate value assessment, performance evaluation, and securities investment strategies to develop practical competencies. The curriculum is structured in three tiers: foundational knowledge (basic concepts, methods, and metric calculations), intermediate knowledge (digital technologies, financial statement analysis, and efficiency evaluation), and advanced knowledge (corporate valuation, performance assessment, and securities investment).

Secondly, the restructuring of course resources. This involves further enhancing course resources, primarily through three key enhancements: first, establishing a course case library (including industry databases and chapter-specific case collections); second, developing a repository of critical thinking questions structured from disciplinary issues to unit-level questions and then to chapter-level questions; third, creating diverse online resources such as question banks, video libraries, reference materials, and student case repositories.

### **3.2 Integrating Ideological and Political Education Elements into the Curriculum in a Competency-Oriented Manner**

Based on the restructuring of teaching content, this approach combines ideological and political education resources with student competency development, seamlessly integrating instructional content with ideological elements in an accessible manner, thereby fostering holistic student growth while enhancing their capabilities. These educational elements are incorporated according to the characteristics of each chapter, with content designed following the "understanding–reflecting–debating" framework to systematically develop four key competencies, addressing issues such as rigid integration of ideological elements and insufficient alignment with students' actual needs.

### **3.3 Diversify teaching activities to break away from a monolithic instructional paradigm**

To break away from a monolithic teaching approach, the research team has implemented diverse instructional activities tailored to course content. Three types of activities are designed: engaging research activities to boost learning interest; innovative research activities to enhance students' practical problem-solving skills; and specialized research activities to develop academic competencies. These activities are strategically integrated into each teaching phase based on workload, difficulty levels, and competency development objectives. Engaging research activities aim to stimulate students' interest in the subject by linking them to topics of personal relevance, such as personal finance initiatives (stock investments, real estate investments) or policy analysis (evaluating government policy effectiveness using financial analysis). Innovative research activities focus on cultivating practical innovation skills through capital market case studies, corporate decision-making analyses, and participation in academic

competitions. Industry experts are also invited to classrooms to create a comprehensive teaching model that combines theory with practice. Specialized research activities include group discussions, in-class presentations, topic selection for course reports, and academic writing assignments. Through these engaging and innovative activities, students develop practical problem-solving abilities, followed by specialized research tasks that foster academic inquiry skills, ultimately achieving comprehensive skill enhancement. Specific arrangements are shown in Table 1.

Table 1: Diverse Teaching Activities

Number of weeks	Pedagogical practices	Concrete content
1、 8、 9	Interest-Based Research Activities	Personal financial management activities; Interpretation of national policies
2、 3、 4、 6、 7、 10	Research and Innovation Activities	Capital Market Cases, Corporate Decision-Making Cases, Academic Competitions, and Industry Lecturers in Classrooms
11、 12、 13、 14、 15、 16	Specialized Research Activities	Group discussions and presentations; research reports; topic selection and writing of course reports

### **3.4 Deep Integration of Teaching Models and Methods to Develop a Systematic Instructional Framework.**

To address the issue of monotonous teaching approaches, the research team drew on existing instructional models while adapting them to the characteristics of financial analysis courses, adopting the "ABC" teaching model. This model consists of three key steps: clarifying chapter logic before class (Analyze), establishing connections between teaching components (Bridge), and constructing a coherent chapter structure (Construct). Diverse teaching methods are integrated into this framework to form a comprehensive instructional system. The implementation details are as follows: First, learning tasks are released through the Chaoxing online course platform prior to class, enabling students to understand chapter relationships, gain preliminary knowledge of course content, and complete relevant exercises; teachers assess student progress through these assignments. Second, classroom instruction employs interactive activities that combine case studies with course material to explain core concepts, followed by group discussions and presentations based on pre-class materials, fostering systematic understanding of chapter content. Finally, post-class reflection questions are assigned to encourage students to independently construct chapter frameworks and develop critical thinking skills for solving complex problems.

### **3.5 Reconstructing teaching evaluation methods to establish a comprehensive, multi-dimensional assessment system.**

To address the previous overemphasis on student test scores, enhance students' self-directed learning skills, practical abilities, and communication skills, foster teamwork awareness, and shift from outcome-based assessment to process-oriented evaluation, the research team has fundamentally transformed assessment approaches by incorporating elements such as research reports, group discussions and presentations, group assignments, and course reports, thereby implementing a new holistic, multi-dimensional evaluation framework aligned with curriculum objectives (see Table 2).

Table 2: Comprehensive, Multi-dimensional Evaluation System

Program objective	Investigation report	Course Report	Group Assignment	Group discussions and presentations	Final exam
Objective 1: Professional Ethical Competence				10%	10%
Objective 2: Professional problem-solving skills	10%	20%			20%
Objective 3: Autonomous learning and teamwork skills				10%	10%
Objective 4: Interpersonal Competence			10%		
Summation	10%	20%	10%	20%	40%

Compared with previous assessment methods, the current evaluation system exhibits the following characteristics: Firstly, The assessment content is diverse and comprehensive. Unlike earlier approaches, this system incorporates a wide range of evaluation components with a stronger emphasis on process-oriented evaluation. This includes course presentations, group assignments, in-class discussion reports, and research papers. Building upon a solid foundation of basic knowledge, the system increases assessment difficulty to enhance students' ability to solve practical problems. Secondly, the assessment process places greater emphasis on teamwork. Group assignments primarily involve case analysis, encompassing stages such as selecting the case study, defining the report's content, drafting the report, and presenting it in class. At each stage, team members must gain a comprehensive understanding of the company's overall situation and employ financial analysis methods to evaluate its financial performance, identify existing issues, and propose solutions. This requires thorough communication and collaboration among team members to achieve successful completion. Thirdly, a variety of evaluation methods are employed to determine grades. Regular assignments are assessed through an online evaluation system to ensure accuracy and fairness. Group projects, in-class discussions, and presentations are evaluated by peer reviews and instructors. Course reports and research papers are evaluated by course instructors and industry experts. This diversified approach ensures the reliability and impartiality of assessment outcomes.

#### **4. Analysis of the Effects of Teaching Innovation in the "Financial Analysis" Course**

##### **4.1 Students' learning outcomes have improved significantly.**

##### **4.1.1 Autonomous learning capabilities have been significantly enhanced, and the achievement of course objectives meets expectations.**

The transformation of teaching philosophies, models, and methods has shifted learning approaches from passive to active engagement, positioning students as central participants in the classroom and significantly enhancing their self-directed learning capabilities. Concurrent changes in assessment methods have promoted team-based learning over individual study, alleviating students' feelings of isolation and helplessness. Group assignments, classroom discussions, and presentations have stimulated learning interest and motivation, while students developed clear learning objectives and improved self-monitoring and management skills. Data from the Chaoxing online platform shows a marked increase in student participation: the number of self-study sessions completed through online courses after class rose by 350% compared to previous periods. Course achievement analysis revealed that all four learning objectives exceeded 0.8, demonstrating substantial improvement over prior levels. To further validate learning outcomes, a semester-end survey indicated that 90.5% of students believed they had acquired practical problem-solving skills; 85.6% reported enhanced awareness of self-directed learning and significant improvements in this ability; 76.9% noted effective enhancements in teamwork and communication skills, including effective idea exchange with peers and willingness to listen to suggestions; and 86.9% recognized the importance of professional ethics and expressed commitment to adhering to industry standards in future work.

##### **4.1.2 The ability to solve professional problems has significantly improved.**

Research reports, group assignments, and course evaluations reveal marked enhancements in students' capacity to identify, analyze, and solve problems. These improvements are evident across three key dimensions: First, data collection and organization have become significantly more accurate and comprehensive. Through innovative pedagogy, students have developed a deeper

appreciation for the critical role of data. Group projects and course reports indicate that students not only gather and organize five-year financial data for target firms but also leverage professional databases to retrieve national macroeconomic and industry-specific statistics, thereby ensuring precision and thoroughness in data selection. Second, problem identification skills have improved markedly. Course reports demonstrate that students actively apply acquired knowledge to conduct analysis and identify operational issues by detecting abnormal data patterns—such as the rising incidence of financial statement fraud among listed companies. By examining the interrelationships between financial statements, students assess potential accounting irregularities, thereby sharpening their ability to uncover issues through data analysis. Third, problem-solving approaches have become more holistic and precise. Previously, case analyses focused merely on calculating traditional financial ratios and describing data trends, often neglecting corporate strategy and operations. Following pedagogical reforms, course reports now systematically analyze fluctuations in financial indicators to identify challenges in financing, investment, operations, and resource allocation, ultimately proposing strategic and actionable recommendations. Overall, the research and course reports produced by students exhibit strong logical coherence and substantial practical value.

#### **4.1.3 Students' overall competence has shown significant improvement.**

Through innovative teaching approaches, students gain dual benefits: Firstly, they experience a sense of achievement in applying professional knowledge to solve real-world problems. The study and mastery of financial analysis concepts and methods effectively cultivate independent thinking skills, foster creative and critical thinking abilities, enhance sensitivity to specialized knowledge, and develop the habit of discerning underlying principles beyond surface phenomena. Secondly, collaborative learning experiences help students understand the complementary relationship between individuals and teams, enabling them to recognize their personal value within group dynamics. These improvements in comprehensive competencies are evident through students' participation in academic competitions and practical projects. Notably, there has been a significant increase in student participation rates and award-winning achievements. The college annually organizes practical activities such as the "Enterprise Management Competition," "Corporate Value Creation Competition," and "Listed Company Case Analysis Competition." These initiatives have substantially enhanced students' analytical and decision-making capabilities—nearly 20 case studies have been published in provincial-level journals. Additionally, a financial analysis case library and ideological education case repository have been developed, featuring management cases from over 10 local enterprises including Yang he Co., Ltd., Shuang xing New Materials, and Xiu qiang Glass. During case analyses and research report writing, students propose actionable solutions that receive widespread acclaim from enterprises, with some recommendations even adopted. This integration of theory and practice has significantly improved students' problem-solving abilities. Furthermore, graduates consistently provide positive feedback regarding the course. The research team regularly conducts surveys among alumni, assessing both overall satisfaction and specific course performance evaluations. In the course satisfaction survey, 96% of students reported that the Financial Analysis course has significantly guided their professional development, demonstrating high satisfaction levels. Key representative feedback included: First, one student who has continuously advanced professionally since graduation—working in accounting, finance, and internal control roles—mentioned that the course cultivated their habit of analyzing operational issues through financial indicator changes, which has proven highly beneficial for their work; every analysis report received recognition from supervisors, enhancing job satisfaction. Second, another student noted that improved teamwork skills helped them quickly adapt to the workplace environment, a skill developed during the course. Third, a student emphasized that when encountering violations of national laws and regulations at work, they consistently upheld ethical standards, reinforcing their long-term professional growth. These findings demonstrate that the curriculum reform and innovation in Financial Analysis have played a pivotal role in enhancing students' problem-solving abilities, professional ethics, and collaborative skills.

#### **4.2 Integration of teachers, students, and the classroom environment yields excellent teaching outcomes**

##### **4.2.1 By integrating theory with practice, teachers' professional competence has significantly improved**

The innovation in teaching the "Financial Analysis" course requires not only that students alter their traditional learning approaches, but also that instructors enhance their professional competencies. Building upon their theoretical expertise, team members have consistently strengthened their practical skills through the following measures: First, they regularly engage in corporate internships; some even serve as independent directors of listed companies, participating in corporate decision-making processes, thereby improving their practical abilities while obtaining firsthand case materials for authentic teaching examples. Second, industry experts are invited to teach classes alongside faculty members, forming a joint teaching team that ensures instructional content aligns with industry needs.

##### **4.2.2 A completely new classroom teaching model that fosters a more vibrant learning atmosphere**

The shift to a teaching model that centers students with teachers serving as guides positions learners as active participants in the classroom, stimulating their interest and motivation for learning. Meanwhile, teachers transition from lecturers to facilitators,

fundamentally transforming the traditional classroom environment. Methods such as group discussions, presentations, and case-based instruction effectively engage students' initiative. Before class, teachers assign specific lesson tasks online (presented as case studies); during class, they address students' knowledge gaps through problem-oriented discussions within groups, requiring each group's representative to present findings. Under this approach, students remain central to the learning process, independently resolving discussion issues, thereby shifting from passive knowledge reception to autonomous inquiry and fostering a new teacher-student relationship.

#### **4.2.3 Diverse course outcomes have significantly enhanced advanced competencies**

Through innovative teaching approaches, course outcomes have evolved from individual achievements to team-based accomplishments, and from theoretical assignments to practical tasks, significantly enhancing students' higher-order competencies. This progress is evident in two key aspects: First, course deliverables are diverse and abundant, including group projects, course reports, learning reflections, presentation materials, and research papers. Each student is required to submit a course report and a research paper; to date, the student case repository has accumulated nearly 200 such documents. Second, online course engagement data shows marked improvement. Platforms like Chaoxing Online Courses and Yutang Classroom indicate a substantial increase in student online time—from one hour per week before the reform to three hours now—and a 35% rise in interaction frequency compared to pre-reform levels, demonstrating growing student participation, proactive problem identification, active communication, and overall enhanced learning outcomes.

#### **4.3 Significant achievements have been made in curriculum innovation.**

Since implementing teaching innovations, the research team has achieved remarkable outcomes in course development. The key achievements are as follows: First, the Financial Analysis course has been recognized as a "Provincial First-Class Course," a "One System, Two Platforms" exemplary course, a "University-Level First-Class Course," and a "University-Level Industry-Education Integration Course." Second, course evaluation scores have consistently improved. University supervisors noted that the course features clear objectives, thorough instructional preparation, effective integration of ideological education elements with student competencies, well-structured teaching approaches, appropriate pedagogical methods, case analyses aligned with educational needs, high student engagement rates, sustained classroom focus, smooth two-way communication, and strong participation levels. Third, student satisfaction remains consistently high. The course receives an "Excellent" rating in every semester's evaluation cycle, with recent feedback highlighting sentiments such as: "Through this semester's study, I've understood the importance of teamwork and how to make learning a habit"; "The instructor demonstrates dedication and adopts a student-centered teaching approach"; and "This course helped me connect knowledge from other subjects and gain a deeper understanding of financial management." These results demonstrate that the innovative reforms in Financial Analysis course development have yielded significant positive outcomes and exhibit strong potential for broader application.

### **5. Conclusion**

Against the backdrop of the New Liberal Arts initiative, our research team has implemented reforms and innovations to the Financial Analysis course, focusing on the following aspects: First, we identified key challenges in current teaching practices and established a clear philosophy for curriculum reform; second, based on the overarching objectives of financial management education and aligning with industry demands, we redefined the course's instructional goals; third, by forming learning groups, we restructured course content, systematically integrated ideological and political education elements, designed diverse teaching activities, and incorporated the "ABC" teaching model to help students develop a comprehensive curriculum framework. These innovative approaches have enabled students to cultivate digital thinking and teamwork skills, enhance their ability to solve practical problems using fundamental financial analysis theories and methods, and strengthen their higher-order competencies—thereby contributing to corporate excellence in high-quality development.

**Funding:** Suqian University's 2024 Special Research Project on Teaching Reform: "Innovation, Reform, and Practice of the Financial Analysis' Course under Professional Accreditation Standards"

**Conflicts of Interest:** The authors declare no conflict of interest.

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