

Exploration and Practice of the Implementation Path of Case Teaching in the “Cost and Management Accounting” Course

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Abstract: The traditional “theoretical indoctrination” teaching model for “Cost and Management Accounting” can no longer align with the course’s characteristics or the needs of application-oriented talent training. As a vital bridge between theory and practice, case teaching has become a key approach to improving the course’s teaching effectiveness. Based on the current status of case teaching implementation in “Cost and Management Accounting”, this study analyzes the problems in the teaching process. Drawing on the practical experience of excellent management accounting cases in the Ministry of Finance’s database, it proposes targeted optimization strategies and clarifies safeguard measures for teaching implementation. The aim is to provide practical references for improving the teaching quality of “Cost and Management Accounting” and cultivating application-oriented accounting talents that meet industry demands.

Keywords: “Cost and Management Accounting”; Case teaching; Implementation path; Application-oriented talents

Online publication: April 26, 2026

1. Introduction

With the rapid development of the digital economy and the upgrading of enterprise management models, the market demand for accounting talents has shifted from traditional “accounting-oriented” to “management-oriented” and focuses on facilitating managers to make reasonable decisions. Accounting personnel are required not only to master solid theoretical bases of “Cost and Management Accounting” but also to possess practical capabilities to apply theories to enterprise operations in decision-making, cost control and performance evaluation. Meanwhile, the Ministry of Finance has continuously promoted the construction of the management accounting system and released multiple batches of management accounting cases for inclusion in its database, covering manufacturing, finance, healthcare, universities and other fields. These cases provide abundant practical materials for case teaching and set higher requirements for curriculum teaching reform. Against this background, implementing case teaching and optimizing its implementation path has become an inevitable choice to improve the teaching quality of the “Cost and Management Accounting” class and cultivate application-oriented management talents.

2. Research the significance of case teaching in “Cost and Management Accounting”

The research significance of case teaching in “Cost and Management Accounting” lies in both theoretical and practical aspects. Theoretically, it enriches the theoretical system of teaching reform for “Cost and Management Accounting”, proposes optimization solutions for core issues in the implementation of case teaching, provides theoretical references for the development of case teaching in similar courses, promotes the in-depth integration of theoretical and practical teaching of “Cost and Management Accounting”, and responds to the needs of teaching reform under the background of new business education. Practically, it addresses the pain points and difficulties in the current implementation of case teaching, enhances students’ practical application ability and teamwork ability, and enables students to quickly adapt to the requirements of enterprise management accounting positions ^[1].

3. Importance of case teaching in “Cost and Management Accounting”

The same teaching content of “Cost and Management Accounting” is hard to deeply understand the logic, such as operating leverage, flexible budget, and capacity analysis. If teachers only depend on traditional theoretical explanations, students may superficially remember the concept but don’t know how to use it. Through specific enterprise cases, case teaching transforms abstract theories into practical scenarios, helping students clarify theoretical logic and master application skills of professional methods, effectively resolving teaching difficulties. In addition, the teaching case is written based on an actual enterprise challenge, which can guide students to resolve real problems with learning knowledge. In this way, we can link the theory with the practice to achieve the target of cultivating the application talents. In the process of analyzing the cases, students should identify problems, form a team around the problems, and make a speech to resolve the problems, which is highly consistent with the ability required by the enterprises. In this way, students can smoothly transition from campus to a career field after graduation. Finally, with the development of digital transformation and the green economy, the scenario of managerial decision-making has changed significantly. Case teaching can timely integrate the latest industry trends and enterprise practical experience, promote the reform of teaching content and methods of “Cost and Management Accounting”, make teaching content more in line with industry development needs, and enhance the practicality and timeliness of the course ^[2].

4. Current status and problems of case teaching implementation in “Cost and Management Accounting”

4.1. Current status of teaching implementation

To deeply master the actual situation of case teaching implementation in the “Cost and Management Accounting” course. This research sent questionnaires to 3 application-oriented undergraduate universities and 2 vocational colleges for the majors related to financial management. Totally, 420 students accepted questionnaires, with 406 valid responses collected. Meanwhile, 26 teachers participated in this survey across the 2025-2026 academic year, who are the experts in the course of “Cost and Management Accounting” within the issues such as case adaptability, student participation, and teaching models. The survey results show that most teachers of the course “Cost and Management Accounting” have recognized the importance of case teaching and gradually incorporated cases into the theoretical content of the course. Among them, 62.8% of colleges and universities have implemented case teaching on a regular basis, 31.5% occasionally integrate cases without forming a complete teaching system, and only 5.7% rarely use case teaching and stick to pure theoretical lectures. Meanwhile, the case database regulated by CEIBS (China Europe International Business School), the QingHua management department, and the Ministry of Finance has provided abundant case sources for teaching implementation. However, the survey showed that 81.6% students expressed that their universities or colleges haven’t used these high-quality case databases, with only 8.4% were very satisfied with the existing case teaching model, 27.3% were basically

satisfied, 45.1% expressed indifference, and 19.2% were clearly dissatisfied ^[3].

4.2. Main existing problems

4.2.1. Insufficient case adaptability

Case quality and matching are the core of case teaching. The primary problems of current case teaching are a lack of adaptation. In this survey, 69.5% of students thought the cases only reflect a single knowledge point and lack of current era background, failing to reflect the actual scenario of businesses and comprehensive decision-making context; 58.2% of students state that cases are either too difficult or too simple, mismatching their cognitive level; 53.7% of students report that cases lack of real business scenarios in manufacturing, service and other industries, resulting in a weak sense of immersion.

4.2.2. Lack of interaction in case teaching

Currently, case teaching of “Cost and Management Accounting” is still using the traditional teaching method. Surveys show that 78.5% teachers only rely on “lecture explanation” and only 18.3% use “group discussion + class presentation”, the adoption percentage of flipped classroom and online case seminars is merely 2.4%, and the usage rate of innovative teaching methods, such as scenario simulation and role-playing, is as low as 0.8%. Most students don’t have the motivation to participate in the case study, or they are not interested in the process of discussing the cases. They used to follow the instructions of teachers ^[4].

4.2.3. Inadequate evaluation orientation

The evaluation standards for case teaching are an important stimulus for ensuring teaching effectiveness. Surveys show that the current evaluation standards for case teaching of “Cost and Management Accounting” has obvious defects: 73.1% of universities still focus on final written exams, with the scores of case analysis excluded or accounting for less than 10%, emphasizing the assessment of students’ theoretical knowledge while neglecting case analysis and practical application abilities; 24.5% of universities include case analysis and group presentations in regular teaching activities, but the proportion is only 10%–30% with vague assessment criteria and no specific evaluation indicators; only 2.4% adopt a whole-process multi-dimensional assessment, with practical cases accounting for more than 30%.

5. Optimization path for implementing case teaching in “Cost and Management Accounting”

5.1. Improving case adaptability

Case quality is the essence of case teaching activities. To avoid outdated cases, poor adaptability, and low utilization of high-quality cases, it is necessary to select high-quality cases tailored to curriculum knowledge points, students’ cognitive levels, and industrial development stage, so as to enhance case adaptability and practicality.

5.1.1. Clarifying case selection principles

Adhere to the principle of authenticity: prioritize real enterprise cases, especially excellent management accounting cases included in the Ministry of Finance database and CEIBS (China Europe International Business School), or the QingHua management department, exposing students to real business scenarios. Second, the principle of relevance: design targeted cases closely aligned with core knowledge points of “Cost and Management Accounting”, such as capacity analysis and cost-volume-profit analysis, ensuring close integration of case teaching with theoretical teaching. Third, the principle of comprehensiveness: select comprehensive and complex cases covering multiple knowledge points and business scenarios to cultivate students’ comprehensive analytical abilities. Fourth, the principle of timeliness: select cases reflecting the latest industry trends and innovative enterprise practices in management accounting to ensure timeliness and practicality ^[5].

5.1.2. Diversifying case sources

Strengthen cooperation with enterprises and establish university–enterprise cooperation bases, inviting enterprises' related managers to participate in case design and writing, so as to obtain real business cases. Meanwhile, fully utilizing resources such as the Ministry of Finance database and CEIBS cases, industry-associated cases, and cases from academic journals can enrich the case database and address the problem of the high-quality cases. In addition, encourage teachers to write teaching or researching cases based on their experience, simplifying complex parts of real enterprise cases to ensure students can quickly master the essence of case analysis.

5.1.3. Classifying and organizing cases

According to different curriculum knowledge points, cases are divided into basic, comprehensive and innovative types. Basic cases target single knowledge points to consolidate theoretical knowledge, such as cost-volume-profit analysis cases. Comprehensive cases cover diverse knowledge points to develop comprehensive analytical abilities, such as enterprise comprehensive budget management cases. Innovative cases focus on industry innovation practices to cultivate creative thinking, such as management accounting cases in the context of digital transformation and overseas expansion of enterprises. Meanwhile, implement case teaching activities based on students' cognitive levels, gradually increasing case complexity and comprehensiveness to address the issue that 58.2% of students find cases mismatched in difficulty.

5.2. Enhancing teaching interaction

Addressing the problems of single teaching methods and low adoption rate of innovative models identified in the survey, breaking the limitations of traditional teaching models, innovative case teaching methods, such as role play and simulation of content, can enhance interaction between teachers and students for improving teaching effectiveness.

5.2.1. Implementing the Flipped Classroom

Integrate case teaching with a flipped classroom: before classes, students are required to independently learn case materials, watch related enterprises' videos to get the key information, and identify the decisive problems. In the class, organize group discussions of students to share analytical ideas and solutions, with teachers' guidance, prompting, and commenting, focusing on students' analytical processes and logical thinking, and encouraging different ideas. This model fully stimulates students' learning initiative, improves independent learning and participation, gradually changing the status quo, where only 16.5% of students actively participate in discussions.

5.2.2. Adopting scenario simulation

Simulate real enterprise business scenarios based on case content, playing student roles such as financial managers or general managers to conduct scenario-based decision-making around case problems, experiencing the practice and the process of decision-making of enterprises. This method enhances the interest and practicality of case teaching, improves students' practical application and decision-making abilities, increases the usage rate of innovative teaching methods, and changes the status where scenario simulation usage is only 0.8%.

5.2.3. Introducing online–offline blended teaching method

Use online teaching platforms to release case materials, enterprise videos, and discussion topics, guiding students to conduct independent learning and group discussions on the Internet platform. Offline classes focus on case reviews, key and difficult issues and scenario simulations, realizing correct integration of online and offline teaching content. Meanwhile, make use of AI tools such as mind maps, online voting and real-time interaction to enhance teaching practice, improve efficiency and effectiveness of case teaching, increase adoption rates of flipped classroom and online seminars, and address the issue that online case seminar adoption is only 2.4%.

5.3. Strengthening the guiding role of the evaluation standard

Addressing the problems of imperfect evaluation standards and a low percentage of case assessments identified in the survey, establish a scientific and comprehensive case teaching evaluation system, emphasize assessment of students' practical abilities and comprehensive qualities, and strengthen the guiding role of the evaluation system.

5.3.1. Focusing assessment on practical abilities

Incorporate case analysis ability, practical application ability, teamwork ability and communication ability into course assessment, reduce the weight of final written exams in total course scores, and increase the weight of case analysis, discussion participation and group presentations. For example, final written exams account for 50%, case analysis for 30%, and discussion participation for 20%, changing the status where 73.1% of universities have case assessment accounting for less than 10%, ensuring comprehensive and targeted evaluation content.

5.3.2. Clarifying evaluation indicators

Formulate specific case teaching evaluation indicators, such as logical analysis of cases, feasibility of solutions, effectiveness of teamwork and clarity of communication, with clear scoring standards for each indicator to ensure objective and fair evaluation results. For example, case analysis scores can be evaluated from analytical thinking, problem identification, solution design and logical expression, each with specific scoring levels and standards, addressing the issue of vague assessment criteria.

5.3.3. Implementing multi-dimensional evaluation

Adopt a combination of teacher evaluation, student self-evaluation, peer evaluation and enterprise expert evaluation to assess students' learning performance and practical abilities comprehensively and multi-dimensionally, changing the single assessment model of "only teacher evaluation". Teacher evaluation focuses on students' case analysis processes and logical thinking; self-evaluation enables students to reflect on their own advantages and disadvantages; peer evaluation promotes mutual learning and supervision; enterprise expert evaluation comments on students' case solutions based on real enterprise context, enhancing the practicality and relevance of evaluation results.

6. Conclusion

As a vital bridge connecting theory and practice, case teaching in "Cost and Management Accounting" is a key path to improve the quality of course teaching and cultivate application-oriented accounting talents. Questionnaire surveys of 406 students and 26 professional teachers from 5 universities, along with parallel class teaching experiments, reveal that current case teaching in "Cost and Management Accounting" suffers from uneven case quality, single teaching methods, insufficient teacher-student interaction and imperfect evaluation standards. Optimizing methods such as selecting matching cases, innovating teaching methods, strengthening teacher-student interaction, and improving evaluation systems can enhance the relevance and effectiveness of case teaching, promoting the deep integration of curriculum teaching with industry practice. In the future, further integration of case teaching with digital technology can be explored to design digital case teaching scenarios and improve the intelligence level of case teaching. Meanwhile, deepen university-enterprise cooperation to promote integration of industry and education, enabling enterprises to participate fully in case teaching and achieving precise alignment between case teaching and real job requirements of enterprises.

Disclosure statement

The author declares no conflict of interest.

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