



# The Practice of Integrating Innovation and Entrepreneurship into the Basic Courses of Business Majors under the SCPC Model: A Case Study of "Microeconomics"

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**Abstract:** In response to the pain points in the traditional teaching of Microeconomics, such as the difficulty in implementing Marxist economic views, the disconnection between learning and application, and the insufficient innovative drive of students, a "SCPC (Scenario→Case→Practice→Competition)" specialized and innovative integration teaching model is constructed based on the OBE concept and constructivist theory. Through four core measures including multi-space scenario creation, multi-dimensional case development, virtual simulation practice design, and competition channel linkage, combined with "gradual ideological and political education" and a diversified evaluation system, the deep integration of professional education, innovation and entrepreneurship education, and ideological and political education in the curriculum is achieved. Taking 748 students from six business-related majors at Nanning University as the practical subjects, the data shows that students' innovative thinking, practical ability, and the winning rate of discipline competitions have significantly improved, providing a replicable and scalable practical model for the specialized and innovative integration reform of similar business-related basic courses.

**Keywords:** SCPC mode; specialized innovation integration; microeconomics; business education; teaching reform

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## 1. Introduction

The construction of new liberal arts emphasizes the integration of disciplines, value guidance, and social services, which points out the direction for the reform of basic course teaching in business majors[1]. Microeconomics, as a core foundational course for business majors such as accounting and financial management, not only undertakes the task of imparting basic economic theories and analytical methods, but also has unique advantages in cultivating students' patriotism, social responsibility awareness, and innovative thinking. It is an important carrier for promoting the integration of specialization and innovation and the deep integration of ideological and political education in the curriculum[2]. However, there are still many problems in the traditional teaching mode of Microeconomics in applied universities that are not in line with the requirements of cultivating new liberal arts talents. Firstly, the positioning of teaching objectives is biased, with a focus on imparting Western economic theories and neglecting the organic unity of value guidance and innovation ability cultivation. The integration of ideological and political education into the curriculum often presents fragmented and superficial characteristics, making it difficult to achieve resonance between knowledge imparting and moral education[3]. Secondly, the teaching content is disconnected from local practice, and the selection of cases lacks timeliness and pertinence, failing to fully integrate China's economic development practice with local economic needs, resulting in students having difficulty transforming abstract theories into the ability to solve real business problems. The integration of specialization and creativity only stays at the formal level[4]. Thirdly, the teaching method is single and rigid, mainly focusing on "theoretical lectures+exercise exercises", lacking situational and practical teaching design, which makes it difficult to stimulate students' learning initiative and innovation momentum, and restricts the improvement of the quality of cultivating composite applied talents[5]. In this context, it is an inevitable requirement for the reform of business education under the background of new liberal arts to deeply explore the ideological and political elements and the connotation of entrepreneurship and innovation in the course of Microeconomics, and to construct a systematic integrated teaching model of specialization and innovation.

The academic community has conducted many explorations around the reform of microeconomics teaching and the integration of specialization and innovation, as well as the construction of ideological and political education in the curriculum, and has accumulated certain research results, but there is still room for improvement. In the field of ideological and political education and teaching reform in microeconomics courses, research has pointed out that the reform of ideological and political education in microeconomics courses needs to be based on the multidimensional goals of "knowledge ability values". By building a systematic case library and innovating teaching methods, the deep integration of knowledge and values can be achieved, providing a core idea for curriculum reform[6]. Based on the guidance of the construction of new

liberal arts, relevant research proposes that curriculum reform should strengthen collaborative education under the concept of "big ideology and politics", highlight the demand for application-oriented talent cultivation through resource integration and mechanism innovation, and provide theoretical support for the integration of specialization and creativity and the coordinated promotion of curriculum ideology and politics[7]. At the practical level of integrating specialization and innovation, existing research mostly focuses on innovative single teaching methods, such as case teaching and virtual simulation technology applications. Relevant explorations have verified the important role of localized cases and multi field practices in improving the educational effectiveness of economics courses, but there is a lack of systematic model construction for the organic connection of multiple teaching elements[8]. Overall, there are still two major shortcomings in existing research: firstly, most reform plans fail to balance the triple goals of deepening professional knowledge, cultivating entrepreneurial abilities, and integrating ideological and political education into the curriculum, making it difficult to meet the needs of the new liberal arts' "three-dimensional education". Secondly, the integration model of specialized innovation lacks a deep connection with local economic practices, and there is insufficient verification of localization practices, making it difficult to form a replicable and promotable teaching paradigm[9]. Based on this, this article is guided by the OBE concept and constructivist theory, combined with the teaching practice of six majors in business at Nanning University, to construct the SCPC (Scene Case Practice Competition) integrated teaching mode of specialization and innovation. It explores the collaborative education path of "professional education+entrepreneurship education+course ideological and political education" in microeconomic courses under the background of new liberal arts, and provides practical reference for the teaching reform of similar courses.

## **2. Theoretical basis and construction logic of SCPC's specialized and integrated teaching model**

### **2.1 Theoretical support**

The construction of SCPC's specialized and innovative integrated teaching model is supported by three major educational theories, forming a collaborative and complementary theoretical system, providing solid theoretical basis and practical guidance for the specialized and innovative integration reform of Microeconomics. It not only conforms to the inherent rules of cultivating business talents in applied universities, but also accurately responds to core pain points such as the disconnection between theory and practice and the weakening of value guidance in course teaching, achieving resonance between professional education, entrepreneurship education, and ideological and political education in the curriculum.

As a core foundational course for business majors, Microeconomics combines theoretical abstraction with practical application. The three major theories form a support from three dimensions: goal orientation, implementation path, and core connotation, laying a solid foundation for the systematic construction of the model. The OBE concept, as the core value orientation of model construction, takes student achievement output as the logical starting point, subverts the traditional linear teaching paradigm of "teaching centered", and emphasizes the reverse design of teaching objectives, content system, and evaluation mechanism based on the training objectives of applied talents[10]. This concept highlights the educational logic of "learning determines teaching", focusing on the essential economic analysis ability, innovative practical ability, and social responsibility literacy of business talents, and establishing measurable, achievable, and verifiable teaching objectives.

In the teaching of Microeconomics, the implementation of the OBE concept is reflected in breaking through the limitations of "emphasizing theoretical indoctrination and neglecting ability generation", incorporating student innovation and entrepreneurship competition awards, real business problem solving effectiveness, and Marxist economic theory practice into the achievement evaluation system. Through reverse deduction, the teaching focus of each link in the SCPC model is clarified, so that scene creation, case development, practical design, and competition linkage all serve the output of talent cultivation achievements, effectively solving the problems of vague traditional teaching objectives and insufficient quantification of effectiveness, and anchoring the direction of the integration of innovation and entrepreneurship reform.

The constructivist theory provides methodological support for the scenario based and practical design of the SCPC model. Its core viewpoint holds that knowledge is not an objective passive recipient, but rather a cognitive outcome formed by learners through active participation, interactive exploration, and meaning construction in specific contexts[11]. This theory is highly compatible with the needs of "Microeconomics" to address the pain points of "theoretical abstraction and disconnection between learning and application", providing a core basis for the design of the "scenario activation" and "practical internalization" stages in the model. Constructivism emphasizes the catalytic role of context in knowledge construction, advocating the creation of teaching environments that are close to real business scenarios, guiding learners to solve practical economic problems through independent exploration and teamwork, and deepening their understanding and application of theoretical knowledge through practical experience.

Based on this, the SCPC model breaks through traditional classroom boundaries by building multiple teaching scenarios and designing practical projects that combine virtual simulation and actual combat. It guides students to actively apply economic principles to analyze problems and develop plans in simulated market competition, enterprise research, and other situations, achieving a cognitive transformation from "passive cognition" to "active construction", and effectively enhancing their knowledge application ability and innovative thinking. The core demand for cultivating business talents in applied universities is to cultivate compound talents with solid economic theory foundation and theoretical transformation ability, which runs through the entire process of constructing the SCPC model. This concept emphasizes that the cultivation of innovation and entrepreneurship abilities needs to be carried out through professional courses, relying on professional knowledge to build the foundation for cultivating innovative thinking. In the teaching of Microeconomics, the SCPC model integrates entrepreneurial thinking into professional theoretical explanations through localized case development, and provides a practical platform for innovative application of professional knowledge through competition linkage, making innovation and entrepreneurship education run through the entire teaching process. Through case analysis and competition driven approaches, guide students to transform their professional knowledge such as market structure and supply and demand theory into entrepreneurial design abilities, achieving a synergistic improvement of professional literacy and entrepreneurial skills, and highlighting the educational essence of the integration of expertise and innovation.

## **2.2 Pattern construction logic**

The construction of SCPC's specialized and innovative integrated teaching model is guided by the needs of application-oriented business talent cultivation, and forms a complete logical chain of "goal guidance, ideological support, and element linkage" targeting the pain points of traditional teaching. It is scientific, targeted, and operable, closely adhering to the core requirements of the application form of "specialized and innovative integration+curriculum ideology and politics+OBE concept", and is suitable for the teaching needs of six business majors including accounting and financial management. The core goal of the model focuses on cultivating applied business talents with "value leadership+solid knowledge+outstanding abilities", which is highly compatible with the positioning of applied universities and the talent training program for business majors. Value guidance "highlights the core of ideological and political education in the curriculum, using Marxist economic views and Guishang culture as carriers to cultivate students' patriotism and social responsibility awareness.

'Solid knowledge' emphasizes consolidating the core theories of microeconomics, constructing a systematic economic thinking framework, and laying the foundation for innovative practice. 'Outstanding abilities' focus on enhancing students' innovative thinking, business decision-making, and teamwork abilities, adapting to the demand for composite business talents in local economic development. The organic unity of the three dimensions fills the gaps in traditional teaching value guidance and weak ability cultivation, providing clear guidance for the design of various aspects of the model.

The construction of this course aims to address pain points such as the disconnect between traditional teaching theory and practice, fragmented integration of ideological and political education, and insufficient innovation momentum. It constructs a closed-loop teaching system of "scene activation case deepening practice internalization competition sublimation"[12]. Closed loop design breaks the traditional linear teaching logic, achieving seamless connection and cyclic iteration of each link: scenario activation awakens students' desire to explore through the creation of multiple field scenarios. Deepening the use of localized cases to build a bridge between theory and practice. Practice internalization hones practical skills through the combination of virtual and real projects. Competition sublimation uses events as a carrier to force knowledge integration and innovative application. At the same time, integrating the ideological and political education of the curriculum with a diversified evaluation system into each link of the closed loop, forming an integrated pattern of "teaching learning practice evaluation", and ensuring the implementation of the reform results. The four core elements form a collaborative linkage mechanism of "carrier bridge path drive" to support the closed-loop operation of the model. Scenarios serve as the core carrier to provide a concrete teaching environment, cases as key bridges connecting theory and practice, practice as the core path to achieve ability transformation, and competitions as important drivers to stimulate innovation potential and optimize each link in reverse. The four elements mutually empower and dynamically adjust, and can be optimized according to the ability foundation of students in different majors, highlighting the flexibility and pertinence of applied university teaching reform, and providing adaptation space for the promotion and application of the model.

## **3. The Practical Path of SCPC's Specialized Creation and Integration Teaching Model**

### **3.1 S (Scene): Construction of Multi Space and Multi Field Teaching System**

Scenarios are the core carrier for the implementation of the SCPC model. Based on the requirements of constructivist

scenario creation, combined with the characteristics of both theory and practice in Microeconomics, a multi spatial and multi-level three-dimensional teaching scenario system is constructed to break through traditional classroom boundaries and achieve a deep integration of theoretical teaching, ability cultivation, value guidance, and local services. The gradient progression and complementary support of each scenario not only match the needs of students at different cognitive stages, but also closely adhere to the training objectives of applied business talents, helping abstract theories to be implemented and transformed in concrete scenarios.

The basic cognitive scenario focuses on online and offline collaboration, with a focus on imparting core theories and analyzing local economic cases to establish a solid knowledge foundation. Offline classroom lectures on core knowledge points such as supply and demand, utility, etc., highlighting theoretical rigor; Building a resource platform online based on Chaoxing Learning Platform, providing micro courses, lecture notes, and other materials to support self-directed learning, forming a closed loop of "pre class preview → in class deepening → post class consolidation". The online discussion area selects cases such as consumption upgrading and financing for small and micro enterprises to guide pre class exploration and classroom analysis, lower the threshold for theoretical understanding, and solve the pain point of "disconnection between theory and reality". The high-level ability scenario focuses on the transformation of scientific research achievements and the interpretation of economic hotspots, cultivating students' rational thinking and comprehensive analysis abilities. Integrating teacher research projects and cutting-edge industry issues into teaching, and organizing special seminars in conjunction with hot topics such as digital economy and inflation control, guiding students to use economic frameworks for dialectical deduction. By integrating scientific research and teaching, we aim to enhance the timeliness of the curriculum, cultivate students' advanced abilities to apply theory to solve practical problems, and meet the needs of application-oriented universities.

The ideological and political scene of the course is based on the history of red finance and the culture of Guishang, integrating the cultivation of Marxist economic views into teaching and achieving resonance between value and knowledge. Sort out the development context of red finance and explain the superiority of the socialist economic system; Explore the achievements of Guishang's honest management and assistance in rural revitalization, and guide students to establish correct values. Through immersive teaching, we eliminate the drawbacks of rigid ideological and political implantation, and build a solid ideological foundation for students. Focusing on the integration of theory and local demand in serving local economic scenarios, and strengthening practical capabilities through school enterprise platforms and rural revitalization projects. Organize students to conduct in-depth research on local enterprises and the ASEAN Free Trade Zone, and provide suggestions for business management; Docking with rural revitalization, conducting research on agricultural product production and sales, and rural tourism to help improve the quality of local economy. Real scenario practice enables students to perceive professional value and cultivate a sense of responsibility to serve the local community.

### **3.2 C (Case): Development and Application of Multi dimensional Case Library**

Cases are the key bridge connecting theory and practice. Around the integration of specialization and creativity and the ideological and political goals of the curriculum, a multidimensional dynamic case library is constructed and the application path is optimized to achieve precise adaptation between case teaching and educational objectives. The case library adheres to the principles of localization, cutting-edge, authenticity, and co construction, and focuses on gradient promotion and integration of ideological and political education to solve the problems of insufficient pertinence and shallow application of traditional case teaching.

Construct four major systems for case classification to adapt to different teaching needs. Localized cases focus on the characteristics of Guangxi, selecting materials such as Wogan production and sales, ASEAN cross-border e-commerce, etc., to enhance the sense of immersion; Introducing cutting-edge cases of digital economy and green economy to broaden horizons; Organize practical problems and solutions of school enterprise cooperation cases to enhance their practicality; Teacher student co construction cases encourage students to write based on practical experience, which will be reviewed and stored for dynamic updates. Implement a three-level progressive teaching approach of "phenomenon explanation → problem diagnosis → decision design" to achieve gradient improvement in abilities. The first stage relies on case studies to solidify theoretical foundations, the second stage cultivates problem analysis skills through group discussions, and the third stage guides students to design solutions and strengthen innovation and decision-making abilities. The three-level model deepens layer by layer, abandons formal applications, and effectively improves practical efficiency. The integration of ideological and political education adheres to the principle of "moistening things silently" and explores ideological and political elements in case studies. Highlight institutional advantages from localized cases, extract responsibility from cutting-edge cases, cultivate entrepreneurial spirit from school enterprise cases, and achieve the coordinated promotion of "knowledge cultivation" and "morality cultivation".

### **3.3 P (Practice): A practical system that combines virtual simulation with actual combat**

Based on the OBE concept, a dual track practical system of virtual simulation and actual combat is constructed to compensate for the limitations of real scenarios, forming a pattern of "virtual skill training and actual combat ability improvement", and building a comprehensive practical framework around core knowledge points and key abilities. Virtual simulation experiments are centered around the "price temperature" platform, covering knowledge points such as supply and demand theory and market structure, providing an immersive low-risk environment. By relying on blockchain technology to simulate market games, equilibrium changes, and other scenarios, students can make independent decisions and observe the results, deepening theoretical applications.

The platform has a built-in assessment module that provides data support for process evaluation and enhances the standardization of practical teaching. Practical projects focus on real needs, designing tasks such as enterprise research, rural research, and live streaming for agricultural assistance. Students conduct group research on enterprise operations, provide suggestions for rural industrial upgrading, and participate in the live streaming operation of agricultural assistance throughout the process to hone their comprehensive abilities. The project implements a full process guidance system, with joint tracking by internal and external mentors to ensure practical effectiveness. The cultivation of practical abilities runs through the entire process, with a focus on training teamwork, data processing, and business decision-making skills. Cultivate collaborative awareness through group division of labor, enhance data processing capabilities with the help of Excel and SPSS tools, strengthen rational decision-making thinking through virtual decision-making and practical planning, and adapt to the needs of compound business talents.

### **3.4 C (Competition): Ladder style event linkage channel**

Build a tiered event linkage channel, achieve deep integration between curriculum and events, form a virtuous cycle of "learning through competition, innovation through competition, and practice through competition", test teaching effectiveness and stimulate innovative potential, improve event docking and guidance mechanisms, and empower the entire teaching process. Build a three in one competition system that integrates disciplines, innovation and entrepreneurship, and industry to adapt to students with different abilities. Academic competitions connect accounting skills and economic knowledge competitions to strengthen foundations; Mass entrepreneurship and innovation events link the "Internet plus" and "Challenge Cup" to foster entrepreneurship; Industry competitions focus on financial digitization and cross-border e-commerce, enhancing vocational skills and providing students with diversified display platforms.

Promote the deep integration of courses and competitions, and transform competition requirements into teaching tasks. Integrating business plan writing and other content into teaching, guiding students to carry out practical activities guided by competitions, transforming their achievements into entries, and incorporating their performance into process evaluation, achieving a two-way improvement between teaching and competitions. Establish a "1+1" peer assistance and school enterprise joint guidance system. Pairing assistance for senior award-winning students, with on campus teachers focusing on theoretical analysis, enterprise mentors controlling practical feasibility, and supporting event studios conducting specialized training to improve competition quality and award rates.

### **3.5 Supporting guarantee system**

This teaching reform revolves around the three dimensions of ideological and political education, evaluation, and technology to build a supporting system, form a closed-loop support, break through the bottleneck of reform, promote the normal operation of SCPC mode, and achieve the deep integration of specialized innovation and ideological and political education with professional education. Promote the "gradual ideological and political education" model, following the gradient of "activation empathy internalization practice", integrating ideological and political elements into various teaching stages, avoiding fragmentation, realizing the transformation of value concepts from cognition to practice, and building a solid foundation for education. Build a diversified evaluation system, adopting a combination of procedural (65%) and summative (35%) evaluation models. Process evaluation covers classroom performance, practical operations, etc., while summative evaluation focuses on the comprehensive application of theory; Establish a tripartite evaluation team consisting of teachers, students, and enterprises to ensure objective and fair results. Strengthen technical support, build a mixed teaching environment relying on platforms such as Superstar Learning Link, Tencent QQ Group, Tiktok, etc., realize functional coordination of resource management, real-time communication, scene expansion, etc., break time and space constraints, optimize teaching experience, and provide technical support for mode implementation.

## 4. Analysis of the effectiveness of teaching practice

### 4.1 Student level effectiveness

The innovative SCPC model of microeconomics improves the quality of student training from the dimensions of learning effectiveness, innovation ability, and comprehensive literacy, and solves the pain points of traditional teaching. The practice covers 748 students from 6 business majors, with a period from March 2022 to June 2024. After three teaching cycles of monitoring, the results show a dual optimization of quantitative and qualitative aspects. The learning effect has significantly improved, and the achievement rate of course objectives has increased from less than 60% to 88%. The cognitive accuracy of Marxist economic theory has increased by 35%, and students can apply dialectical thinking to analyze theory and grasp the connotation of socialist economic system. A questionnaire survey shows that 92% of students recognize the effectiveness of scenario based and case-based teaching, and 87% are able to actively apply theoretical analysis to economic phenomena, significantly improving their learning initiative and cognitive depth.

The innovation and practice ability has been stepped up, with a total of 160 people winning national and provincial innovation and entrepreneurship competitions, including 7 provincial silver and bronze awards of "Internet plus", and the number of awards increased by 210% compared with that before the reform; Authorized 29 invention patents, mainly focusing on agricultural product production and sales, small and micro enterprise management, and other fields; 126 high-quality research reports have been generated, of which 18 have been adopted by enterprises, with outstanding results in the transformation of innovative achievements. Comprehensive literacy has been comprehensively optimized, with 89% of students able to plan their own learning and a 40% increase in self-learning efficiency; The recognition of team collaboration has increased from 65% to 91%; 76% of students are willing to devote themselves to local economic development, and the number of students participating in rural revitalization and ASEAN pilot zone practice has increased by 180%, significantly strengthening their patriotism.

### 4.2 Teacher level effectiveness

The SCPC model promotes the three-dimensional growth of teaching ability, teaching and research achievements, and resource construction of the teacher team, forming a virtuous cycle of "mutual growth of teaching and learning, and mutual promotion of teaching and research". A team consisting of 12 on campus teachers and 8 corporate mentors has simultaneously improved their overall level. The teaching ability has significantly improved, and the team has won the first prize in the school level teaching innovation competition and the third prize at the provincial level. Two teachers have been awarded the title of "Excellent Teaching Expert", and three have been hired as entrepreneurial mentors. The teacher's philosophy has shifted from "teaching centered", teaching methods have diversified, student satisfaction has increased from 72% to 93%, and practical guidance ability has been greatly enhanced. Abundant achievements in teaching and research, publishing 8 papers on educational reform, leading 6 projects at or above the municipal level, including 2 Guangxi Education Science Planning projects; Jointly develop 3 utility model patents, achieve the integration of teaching and research achievements with practical applications, and enhance the ability to transform scientific research. The accumulation of teaching resources has achieved significant results, with the establishment of a dynamic case library containing 236 cases, a virtual simulation platform covering 8 knowledge points, and an online resource library integrating 48 micro courses. The resource reuse rate has reached 85%, providing support for course promotion.

### 4.3 Curriculum and professional level effectiveness

The SCPC model promotes the upgrading of Microeconomics, enhances the quality of business majors, and creates a significant demonstration effect. The course has been approved as a school level demonstration course and a specialized innovation integration course, and has been rated as an "A-class course" for three consecutive semesters. Student satisfaction has increased from 70% to 94%, laying the foundation for applying for provincial-level first-class courses. Its experience has radiated to 12 related courses.

The quality of professional talent cultivation has been improved, with the employment rate of 6 business majors increasing from 86% to 95%, and the high-quality employment rate reaching 68%, an increase of 22 percentage points; The satisfaction rate of enterprises has increased from 75% to 92%, 83% of enterprises recognize the abilities of graduates, 78% are willing to give priority to employment, and the matching degree between job positions and majors has reached 89%.

The demonstration radiation effect is obvious. Six special seminars were held on campus, and four experience reports were made to the outside world, attracting 18 universities to exchange and learn. The reform cases were selected as excellent case collections at the school level, and some of the experiences were published in core journals, providing reference for similar universities.

## 5. Problems and Reflections

The SCPC model has achieved significant results, but there are still three major problems that constrain optimization and promotion: firstly, the timeliness of updating the case library is insufficient, with a cutting-edge case update cycle of up to 6 months, a lack of special funds and personnel for the deep development of localized cases, uneven quality of cases jointly built by teachers and students, and high pressure on teacher review. Secondly, there are significant differences in the entrepreneurial foundation among students from different majors, and existing teaching plans are difficult to adapt. Differentiated teaching is constrained by teacher energy and cross disciplinary collaboration costs, and some students have low participation. The third is the shallow level of school enterprise cooperation, which mainly focuses on research, teaching and other aspects, lacking enterprises deeply involved in teaching design. The sustainability of cooperation is weak, and the mechanism for sharing benefits is lacking.

Clarify three major improvement directions for the problem: firstly, establish a "university enterprise industry association" case co construction mechanism, set up special funds and expert review teams, shorten the update cycle of cutting-edge cases to three months, and optimize the incentive and training system for teacher-student co construction cases. The second is to build a hierarchical training system of "foundation layer promotion layer elite layer", design exclusive content for different majors, establish a personalized evaluation system, and adopt the "professional group+cross professional collaboration" mode. The third is to deepen the "alumni+" school enterprise cooperation, establish stable practice bases based on alumni enterprises, establish collaborative education committees, establish benefit sharing mechanisms, and achieve deep integration between schools and enterprises.

## 6. Conclusion and Prospect

The SCPC model effectively solves the traditional teaching pain points of Microeconomics, and achieves significant improvement in teaching quality through closed-loop design of scenarios, cases, practices, and competitions. Practical data fully verifies its scientificity and effectiveness. The deep integration of specialization and innovation, ideological and political education in courses, and professional education is the core of improving the quality of applied business talents. The three work together to form a joint force for education, which is in line with the training goals of universities. This model has universal applicability, and its logic and path can be transferred to other basic business courses. High quality resources can be reused across schools, and its promotion value is significant. In the future, we will optimize the model from three aspects: firstly, we will promote it to 10 business courses, build a specialized and innovative integration system for course groups, and achieve resource sharing and goal coordination. The second is to upgrade the virtual simulation platform, add cutting-edge scenarios such as digital economy and blockchain, and introduce artificial intelligence technology to enhance the level of intelligence. The third is to establish a long-term mechanism of "process monitoring effectiveness evaluation feedback iteration", introduce third-party evaluation, regularly optimize teaching content and mechanisms, continuously improve the quality of reform, and cultivate business talents suitable for the digital economy era.

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