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Analysis of AI-Empowered "New Liberal Arts + OBE" Teaching in Auditing Courses

Huiyuan Yang *

School of Accountancy, Anhui University of Finance and Economics Bengbu, Anhui 233030, China
*Corresponding Author: 3563889458@qq.com

ABSTRACT

In light of the requirements of The Times for new liberal arts to serve national strategies and social development, undergraduate courses in auditing have long faced "four difficult problems": the difficulty in effectively crossing the knowledge barriers of related disciplines, the difficulty in deeply integrating ideological and political education with professional courses, the difficulty in truly constructing practical teaching case scenarios, and the difficulty in implementing output-oriented education (OBE) throughout the entire process. It has severely restricted the effectiveness and advancement of the "new liberal arts +OBE" teaching. This paper explores the deep reform and reconstruction of modern AI-enabled auditing course teaching and constructs the "one two three four" "new liberal arts +OBE" teaching model of auditing course. In terms of teaching concepts, achieve "new liberal arts +OBE" leading the way; In terms of teaching methods, achieve empowerment through the "two-wheel drive" of teachers, students and large AI models; In terms of teaching content, achieve the integration of disciplinary connections and the convergence of ideological and political education in courses and practical cases in new liberal arts teaching; In terms of teaching methods, achieve "four-way integration" throughout the OBE process. Make full use of large AI models, implement individualized teaching and closed-loop continuous improvement of OBE, enhance the quality of teaching output of the auditing course, ensure that the course teaching ADAPTS to the evolution of the new liberal arts era, and cultivate top-notch talents in modern economic management.

KEYWORDS

Artificial intelligence; Auditing; New Liberal Arts; OBE; Teaching mode

1. INTRODUCTION

The new liberal arts is a development paradigm and diversified talent cultivation model that adapts to the demands of social development in the new era, focuses on the complex problems facing contemporary society, breaks down the disciplinary barriers of traditional liberal arts, and reorganizes and innovates disciplines on the basis of traditional liberal arts. It is a key support for serving the national strategy of strengthening the country and social development. In recent years, the concept of Outcome-Based Education (OBE) has been well applied in the teaching and educational work of higher education institutions. The OBE concept emphasizes learning outcomes, advocates student-centered educational models, focuses on students' needs and potential, promotes the design of individualized learning paths, better promotes students' all-round development, and optimizes the educational process through continuous assessment and feedback.

The current era of digital intelligence has arrived, generative AI technology is developing rapidly, and the wave of AI empowering various industries has begun to sweep through the field of education.

In terms of policy, the 2019 "China Education Modernization 2035" emphasizes the basic concept of "focusing on all-round development, for everyone, and teaching students according to their aptitude"; In 2021, the "Guiding Opinions on Promoting the Construction of New Education Infrastructure and Building a High-Quality Education Support System" once again emphasized the development of teaching applications based on artificial intelligence; At the 2023 World Digital Education Conference, China's minister of Education proposed to deepen the implementation of the education digitalization strategy action, strengthening the possibility of personalized education; The Outline of the Plan for Building a Strong Education Nation (2024-2035) issued by the Central Committee of the Communist Party of China and The State Council in January 2025 also explicitly states that artificial intelligence should be promoted to assist educational transformation, the construction of new liberal arts should be deepened, and a talent cultivation model driven by national strategic demands should be established. Technically, AI, with its high intelligence interaction, creative generation, and complex data processing capabilities, has expanded the paradigms of educational research; Generative AI is applied to personalized learning planning, intelligent textbook development, automated assignment assessment and feedback, and many other areas, providing students with more personalized and interactive new learning paths that not only enhance students' learning initiative but also stimulate their creativity [1].

2. THE SIGNIFICANCE OF "NEW LIBERAL ARTS +OBE" TEACHING

The new era and new development have put forward new requirements for talent cultivation. Similarly, liberal arts courses are in urgent need of upgrading teaching objectives and teaching contents, laying the foundation of teaching methods with OBE and shaping teaching concepts with the new era of "new liberal arts +OBE".

2.1. Teaching Objectives and Contents of the New Liberal Arts

The new liberal arts is an educational concept and practice system that ADAPTS to the development needs of the present era and reorganizes and enhances the connotation of traditional liberal arts. The new liberal arts focus on interdisciplinary studies, integrate theories and methods of modern science and technology, focus on the real challenges of national development and global governance in contemporary society, and reconstruct the model of knowledge production and compound talent cultivation from an interdisciplinary and cross-field perspective [2].

The "newness" of the new liberal arts is reflected in keeping pace with The Times, and its core features include: First, emphasis on cross-border integration and development. Break through the boundaries of traditional liberal arts, deeply cross with modern science and technology and other fields, focus on technology empowerment, and enhance the scientific and innovative nature of liberal arts. The second is to focus on the construction of ideological and political education for a strong country. Reconstruct the traditional liberal arts theory system based on China's practice, organically integrate the global perspective with national construction, break the Western centrist narrative, promoting innovative development of Chinese-style modernization, and building a community with a shared future for mankind. Third, focus on social demand-oriented approaches. Focus on national strategies and the common challenges of human society, highlight problem awareness and practical innovation, solve the disconnection between traditional liberal arts and reality, and enhance the practicality and social influence of liberal arts.

2.2. The Content of the OBE Teaching Method

Teaching methods include instructional design, instructional implementation and instructional evaluation. An OBE is an educational concept and approach that reverse-designs teaching objectives and content centered on students' expected learning outcomes.

The core features of OBE include: First, student-centeredness. Emphasizing that students are the main body of teaching, by providing diverse learning opportunities and teaching support, it ensures that all students have the potential to achieve teaching goals. The second is output-oriented. Focus on what students "can do" rather than "learn", and the outcomes must be specific and measurable. The third is reverse design. Work backward from the teaching objectives and graduation requirements to ensure that the teaching implementation is closely linked to the final output. Fourth, continuous improvement. Based on the measurement data of the output, teaching evaluation is conducted, and on this basis, teaching content and teaching methods are dynamically optimized to form a closed-loop output quality improvement mechanism.

In the reform of higher education, OBE is regarded as an innovation in educational teaching paradigms and has become an internationally recognized framework for quality improvement, especially playing a core role in the construction of undergraduate courses in higher education, including undergraduate courses in economics and management, achieving a shift from the previous "teaching what is available" to "teaching on demand" educational philosophy. That is, to design teaching methods based on what kind of talents the country and society need and what qualities and abilities these talents should possess, to promote the transformation of teaching from teachers' "teaching well" to students' "learning well", and to lay the foundation for advanced teaching methods in higher education [3].

2.3. The "New Liberal Arts +OBE" Teaching Concept

The new liberal arts and OBE are closely related in the reform of higher education. They support each other and advance in a coordinated manner, forming the concept of "New liberal Arts +OBE".

On the one hand, OBE provides methodological support for the teaching of new liberal arts. OBE emphasizes reverse design of curriculum and teaching content centered on students' expected learning outcomes. The new liberal arts aim to break the boundaries of traditional disciplines and cultivate compound, top-notch liberal arts talents who can adapt to the demands of The Times in the country and society. The output-oriented OBE provides an operational implementation path for the talent cultivation goals of the new liberal arts - clarifying the core competencies that new liberal arts talents must possess and reconstructing teaching models and methods from this starting point.

On the other hand, the new liberal arts provide practical scenarios and target directions for OBE. One is to expand the output dimension of OBE. The traditional liberal arts education focuses more on the mastery of theoretical knowledge, while the new liberal arts emphasizes responding to the new problems brought about by the technological revolution and social change of The Times. This makes the expected output of the OBE more contemporary and comprehensive, including not only professional capabilities, but also broader capabilities and qualities such as interdisciplinary integration, practical application, and the construction of a strong nation spirit. The second is to force the dynamic adjustment of the OBE. The core of the new liberal arts is innovation, which requires that teaching objectives and content be constantly updated with the development of The Times. This has led to the need for dynamic adjustment of the teaching objectives output and teaching evaluation criteria in the OBE approach, for example, to update the ability and quality goals that students need to achieve in a timely manner in accordance with the changing demand for talents in liberal arts such as auditing in the context of the new era, to avoid the disconnection between talent cultivation and the demands of The Times of the country and society.

3. PRACTICAL CHALLENGES IN THE "NEW LIBERAL ARTS +OBE" TEACHING OF AUDITING COURSES

Through curriculum design, teaching practice and student feedback, by comparing with the requirements of the new liberal arts and examining the OBE concept and method, it is found that there

are "four difficult problems" in the current teaching of the auditing course, challenging the promotion and implementation of the "new liberal arts +OBE" teaching concept.

3.1. New Liberal Arts Cross-Related Disciplines Effectively Overcome Difficulties

Given the typical interdisciplinary characteristics of auditing, the knowledge of a single discipline is difficult to meet the teaching requirements of public administration courses. However, there is a strict division of labor and division between disciplines, especially between liberal arts and related disciplines such as modern science and technology, and there are obvious differences in the knowledge systems and teaching methods among disciplines. This cross-border barrier makes the new text of public administration

Teaching science has become complex and challenging. Teachers may simply piece together knowledge from several subjects without achieving substantial integration and interaction between them. Due to the difficulty in fully considering the intrinsic connections and complementarities between different subjects, it is difficult to achieve effective integration of knowledge, and students have difficulty understanding and accepting knowledge from different subjects.

3.2. Difficulty in Deeply Integrating Ideological and Political Content in the New Liberal Arts Curriculum

In the process of teaching ideological and political education in the auditing course, we should make good use of the typical disciplinary feature of a strong auditing country with a high density of ideological and political education, implement ideological and political education in the course based on professional knowledge, and integrate the two to cultivate virtue and educate people. However, the common problem in teaching practice is that it is very difficult to deeply integrate ideological and political elements with professional knowledge as the background. Ideological and political content is numerous and fragmented, and teachers simply combine several disciplinary ideological and political elements together without achieving effective integration and substantive synergy and interaction of ideological and political knowledge, and are seriously disconnected from practice, with weak depth and credibility. It is difficult to internalize it into students' deeply rooted values and behavioral norms. When teachers integrate cross-disciplinary ideological and political elements, there is a common problem of being unable to systematically integrate cross-disciplinary ideological and political elements. How to balance professional and ideological and political teaching content and take on the responsibility of value guidance is a serious challenge for ideological and political teaching in the new liberal arts course of auditing at present.

3.3. Difficulty to Construct The Real Scenarios of New Liberal Arts Teaching Cases

Auditing has the typical disciplinary characteristics of a high emphasis on practicality, and case teaching is an important and effective way of practical teaching. But this approach requires careful planning and preparation in advance, the use of specific cases and the organization of student discussions to create interaction and communication. At the same time, case teaching usually involves certain theories, and through the collision of various knowledge and viewpoints, it aims to enlighten theories and inspire thinking. The cases used in case teaching are stories written based on certain facts in order to achieve the teaching objectives, which are quite complex. After being used for classroom discussion and analysis, students will gain something and improve their ability and quality to analyze and solve complex problems. For this reason, how to scientifically construct new liberal arts practical teaching cases and scenarios for the auditing course, concretely embed teaching content, be credible and meet the requirements of practical case teaching and achieve the expected teaching effect is a huge challenge for teachers.

3.4. Difficulty in Implementing OBE Teaching Throughout The Entire Process

OBE emphasizes setting clear teaching objectives from the very beginning of the teaching process. Students are clear about the expected teaching content and graduation requirements, and teachers are clear about how to guide and assist students in learning and gradually achieve the teaching objectives. For this purpose, teaching is based on scientifically actionable instruction

Evaluation, setting challenging teaching objectives and reverse teaching design to encourage students to continuously engage in common holistic learning in the classroom and autonomous individualized learning outside the classroom, student-centered, driving closed-loop continuous improvement and advancing towards higher teaching objectives, including effectively meeting the requirements of the new liberal arts era, are key challenges in implementing OBE throughout. For the auditing course, the existence of the first three difficult problems further increases the difficulty of achieving the OBE teaching objectives and the requirements of the new liberal arts, and reduces the adaptability of the reverse design of the course content.

4. AI EMPOWERING THE INTERNAL LOGIC OF THE "NEW LIBERAL ARTS +OBE" TEACHING IN AUDITING COURSES

With its powerful language and data processing capabilities, AI provides highly effective teaching methods for the auditing course. Its empowerment process closely revolves around the disciplinary characteristics of auditing, and the assistant fundamentally solves the "four difficult problems" of the "new liberal arts +OBE" teaching of the auditing course.

4.1. AI Breaks Down Barriers To Build A New Liberal Arts Integrated Knowledge System

First, traditional auditing is confined to a single liberal arts category of finance and accounting, economics and management. AI, relying on big data, algorithmic modeling, and intelligent data analysis technology, enables the intersection of auditing, computer science, big data, law, and management. With the help of AI auditing data analysis tools, Python data screening, intelligent risk control algorithms, and financial blockchain verification are integrated into auditing courses to make up for students' technical deficiencies in science and meet the requirements of the new liberal arts integration reform. Secondly, the AI intelligent knowledge base integrates cross-disciplinary auditing resources such as taxation, legal affairs, internal control, and financial risk control, automatically matches teaching content at different levels, breaks the boundaries between auditing and accounting, economic law, big data management, and enterprise risk management courses, and builds a knowledge framework for compound auditing talents. Third, AI can connect with knowledge in different industry fields such as enterprise digital auditing, government auditing, financial internal auditing, cross-border auditing, etc., break the knowledge gap between campus teaching and industry-specific fields, and achieve the teaching supply goal of new liberal arts serving the real economy and adapting to industry-specific positions.

4.2. AI Precision Empowerment To Achieve The Subtle and Effective Implementation of Ideological and Political Education

First, relying on AI text semantic analysis and industry case tag classification capabilities, automatically extract ideological and political cores such as integrity in practice, self-discipline, auditing in accordance with the law, patriotism, professional bottom line, and the spirit of the rule of law from audit fraud cases, internal audit supervision of state-owned enterprises, rural revitalization audits, and audits of major national projects, addressing the problem of rigid integration of traditional ideological and political ideas. Secondly, AI delivers differentiated ideological and political teaching

content based on students' learning levels, professional cognition, and career planning: focusing on audit professional ethics education for students in school, on industry integrity standards education for students in practical training, and on financial law and social responsibility education for employment-oriented students. Third, by using AI virtual simulation of audit integrity scenarios and audit violation warning education classes, simulate the scenarios of audit personnel 'job performance risks and interest temptations to strengthen students' bottom-line thinking in their careers through immersive experiences, and incorporate ideological and political literacy into the core indicators of OBE result-oriented education. Fourth, AI can automatically bind professional audit knowledge points with ideological and political points, embedding ideological and political education simultaneously when explaining contents such as audit evidence, risk assessment, and economic responsibility audit, achieving simultaneous supply of professional teaching and ideological and political education.

4.3. AI Intelligent Reconstruction To Create All-Dimensional Real-Scene Teaching Scenarios

Firstly, AI web crawlers can integrate a vast number of real industry cases such as financial fraud audits of listed companies, departure audits of state-owned enterprises, government budget audits, and internal audits of small and medium-sized enterprises. They can automatically screen and adapt teaching cases for different stages including undergraduate, vocational college, and practical training, solving the problems of outdated and scarce traditional cases. Secondly, build an intelligent audit laboratory based on AI digital twin technology to simulate the entire process of accounting, tax doubts, internal control loopholes, and financial fraud scenarios of enterprises. Students use AI audit robots to complete the entire process of credential verification, risk warning, suspicion screening, and audit working paper preparation, recreating the real audit work scenarios in the workplace. Again, AI can capture financial hotspots, new auditing policies, and the latest inspection cases in real time, quickly update course teaching cases, keep up with accounting standards, auditing standards, and the trend of digital auditing reform, and ensure that teaching scenarios are in sync with the industry in real time. Finally, by relying on AI to divide into basic cognitive scenarios, skill practice scenarios, comprehensive practical scenarios, and on-the-job scenarios, and match the different stage competency development goals of OBE, the audit practice ability training is completed step by step.

4.4. AI Closed-Loop Management To Implement Outcome-Based Teaching Throughout The Entire Process

First, AI can combine the job requirements of the auditing industry, the assessment standards of professional certificates, and the competency requirements of enterprises to reverse sort out the three levels of goals of course graduation competency outcomes, course learning outcomes, and classroom learning outcomes, clarify the auditing theories, AI auditing skills, and comprehensive professional qualities that students need to master, and establish a clear OBE education orientation. Secondly, use an AI smart teaching platform to complete intelligent pre-class preview push, in-class interactive answering, intelligent group discussion, and automatic assignment of audit practice tasks, adjust the teaching pace with the output of results as the orientation, abandon the traditional cramming teaching, and focus on the output of students' practical results. Again, rely on the AI audit training platform, set clear indicators of practical outcomes: audit report preparation outcomes, risk identification outcomes, data analysis audit outcomes, job performance practical outcomes, quantify students' practical learning outputs, and implement the core requirements of OBE for practical education. Then, AI can build an OBE outcome-oriented assessment system, breaking away from the traditional single paper-based assessment model and achieving multi-faceted evaluation; AI builds a four-dimensional evaluation system of process assessment + practical outcome assessment + professional quality assessment + industry fit assessment, automatically statistics students' classroom performance, practical training results, case analysis results, and AI auditing tool usage ability, and determines

teaching effectiveness based on the final learning outcome to complete the OBE teaching loop. Finally, AI can achieve dynamic optimization of teaching supply. By analyzing students' learning weaknesses, ability deficiencies, and job fit gaps, it can reverse adjust course teaching content, teaching scenarios, and practical projects, continuously optimize the quality of teaching supply, and form a complete OBE teaching loop of "goal setting - teaching implementation - outcome evaluation - rectification and optimization".

5. AI EMPOWERING THE IMPLEMENTATION OF "NEW LIBERAL ARTS +OBE" TEACHING IN THE AUDITING COURSE

Implement the "New Liberal Arts +OBE" teaching approach for the auditing course. In terms of teaching concepts, establish "new liberal arts +OBE" leading the way. In terms of teaching methods, utilize the "two-wheel drive" of teachers, students and artificial intelligence. In terms of teaching content, achieve the "triple convergence" of new liberal arts and science disciplines as well as ideological and political education in the curriculum and practical cases. In terms of teaching methods, implement the "four-way connection" throughout the OBE process. Individualize and tailor teaching for each student to cultivate top-notch talents in modern economic management with high quality.

5.1. Leading the Way in Teaching Philosophy

In the current era of artificial intelligence, "new liberal arts +OBE" is an important dimension in the teaching model of auditing courses. The latter, as a consistent teaching philosophy guiding force, is integrated into the curriculum and runs through the entire process, playing a conceptual leading role from beginning to end, ensuring that teaching does not deviate from the requirements of The Times, guiding more scientific teaching approaches, and cultivating economic management compound talents that meet the needs of modern society and Chinese-style modernization. To this end, it is necessary to significantly enhance the understanding and practical application ability of the "new liberal arts +OBE" concept of The Times among teachers and students, and build a "three-level cultivation" system of the basic level, the advanced level, and the innovative level.

The basic level is open to all teachers and students majoring in audit-related fields, providing training in the basic theories and methods of new liberal arts and OBE, and establishing "new liberal Arts +OBE" teaching innovation workshops to help teachers and students master the application ability of modern "new liberal arts +OBE". The advanced level focuses on the application scenarios of auditing, where teachers and students collaborate to develop multi-disciplinary integration projects such as the application of "new liberal Arts +OBE" in financial fraud analysis and the construction of a new liberal arts case library for auditing. For teachers and students, the innovation layer organizes participation in industry-university-research cooperation projects, such as collaborating with accounting firms to enhance the depth of modern "new liberal arts + OBE" applications through practical projects.

5.2. Achieve "Two-Wheel Drive" in Teaching Methods

In the era of AI, both teachers and students need to master AI large model technology tools, understand their working principles and application scenarios, promote the superimposition and release of the effectiveness of cooperation and interaction with AI in teaching, and establish more effective teaching models. AI can perform tasks, but the ability to create new ideas and solutions still belongs to teachers, students and human beings. AI provides support for new teaching methods, but it cannot replace teachers' teaching and students' learning. Realize the "two-wheel drive" of teachers and modern AI, integrate AI large models into every aspect of auditing course teaching, promote the innovation and reconstruction of teaching models, give full play to technologies such as deep learning, knowledge graphs, extraction and generation, and virtual simulation of large models, and

continuously improve teaching effectiveness. AI can take on tasks such as teaching design, teaching content mining, and tutoring students' extracurricular learning, while teachers are responsible for screening, verifying and eliminating artificial intelligence illusion errors and transforming into teaching designers, designing learning paths, focusing on interaction with students, stimulating students' creativity, and paying attention to the development of students' innovative thinking, rather than just knowledge transmission. This role shift is the true meaning of teaching reform.

For this purpose, teachers and students need to strengthen the "three kinds of thinking" of data, innovation and the big picture. First, enhance the data thinking of teachers and students, cultivate interdisciplinary data thinking throughout the entire development cycle of teachers and students, require teachers and students to master data collection tools, build data mining workshops, for example, teachers and students will use large models to analyze the distribution patterns and collaborative mining and practical processing of ideological and political elements in the auditing course, and establish a data literacy certification system. Second, enhance the innovative thinking of teachers and students. Allow teachers and students to break through traditional teaching norms, carry out AI large model-driven hybrid personalized teaching experiments, develop the new liberal arts teaching innovation toolkit of auditing, including modular tools such as concrete virtual simulation debate platforms and intelligent decision-making assistants, focus on interdisciplinary and course-based ideological and political education and practical case teaching, and lower the threshold for teaching innovation. Third, enhance the holistic thinking of teachers and students, establish a closed-loop management system for the entire process of teaching design, teaching implementation, teaching evaluation and continuous improvement (OBE), clarify the division of goals and tasks at each stage, and ensure the adaptation and optimization of large model technology with course teaching.

5.3. Achieve the Convergence of the Three Elements in Teaching Content

In line with the requirements and teaching objectives of the new liberal arts, give full play to the AI-enabled auditing course "new liberal Arts +OBE" teaching, optimize the core teaching content, and achieve the "triple convergence" of related disciplines and course-based ideological and political education and practical case new liberal arts teaching. Teachers and students use technology platforms such as AI large model deep learning, knowledge graph, extraction generation and virtual simulation to scientifically develop teaching content of related disciplines and ideological and political courses, break down disciplinary and professional barriers, enhance the comprehensive thinking and innovation ability of teachers and students, scientifically explore ideological and political elements in courses, promote ideological and political construction in courses, and achieve the deep integration of ideological and political education with professional courses Systematically and comprehensively consolidate the value identification of teachers and students in building a strong country, while comprehensively constructing course practice case scenarios, and on this basis, fully carry out immersive practice virtual simulation teaching, integrating teachers and students into the entire process and scenarios of practice cases, and strengthening theoretical expansion and practical application capabilities.

To this end, teachers and students need to constantly improve the "three qualities" in terms of data, platform, algorithm, etc. First, data quality. Develop data collection norms and adopt a human-machine intelligent interaction dual-review model to automatically and promptly capture the latest policy documents and social hotspots, and establish a full-process data quality control system for collection, review and update. Second, platform quality: Improve the redundancy guarantee mechanism of the technical platform, conduct regular off-site data backup to ensure data security and the rapid resumption of teaching activities in case of emergencies. Third, algorithmic quality. Promote systematic optimization throughout the entire cycle of algorithmic technology, including design, training, monitoring and improvement, to ensure the advanced and contemporary nature of new liberal arts teaching content, enhance the robustness of algorithms, and at the same time, human-computer intelligent interaction to monitor in real time the knowledge, capabilities and value

orientation produced by algorithms, and provide rapid response support for discovered deviations and problems.

5.4. Achieve "Four-Way Integration" in Teaching Methods

One of the important principles of modern OBE is that teachers should fully consider the individual differences of students in curriculum design and teaching methods, teach students according to their aptitude, and ensure that every student has the opportunity to achieve the teaching objectives. In the current teaching process of the new liberal arts, the OBE approach often encounters "intestinal obstruction". This is especially true for the teaching of auditing courses due to the existence of three difficult problems: the difficulty in effectively crossing new liberal arts cross-related disciplines, the difficulty in deeply integrating ideological and political content in the curriculum, and the difficulty in realistically constructing teaching case scenarios. Leverage the empowerment of large AI models, implement the "two-wheel drive" of teachers, students and modern artificial intelligence to effectively address this challenge, solve the fourth problem of the difficulty in implementing the OBE teaching process of the auditing course, achieve the "four-way connection" of the OBE teaching method closed loop throughout the process, and truly achieve the core teaching concept of OBE student-centered, outcome-oriented, and continuous improvement.

6. CONCLUSION

Modern AI empowering teaching research in liberal arts higher education is currently mostly focused on professional construction at the macro level. Research on professional construction has a guiding role, but educational teaching practice is composed of specific micro-level courses. Currently, in-depth research focusing on AI-empowered teaching of liberal arts courses is relatively scarce, there is insufficient observation of practical application, and there is a lack of scientific methods to evaluate the effect.

The research focuses on the practical challenges of the "new liberal Arts +OBE" teaching of the auditing course, systematically analyzes the internal logic of modern AI large models empowering the "new liberal arts +OBE" teaching of the auditing course, constructs the "one two three four""new liberal arts +OBE" teaching model, and fundamentally solves the "four problems", It provides a brand-new technical path and development possibility for the teaching practice of the auditing course in the context of the new liberal arts in the AI era, truly bringing it into the experimental scientific realm and achieving a deep coupling between the digital transformation of education and the fundamental task of fostering virtue and nurturing talent.

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