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Research and Practice on Innovative Teaching Models in Economic and Management Education: A Case Study of Accounting Education

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Abstract: This paper focuses on the research and practice of innovative teaching models in economic and management education, using the "Principles of Accounting" course as a case study. It systematically addresses the challenges in understanding accounting theory, conducting accounting practice, and cultivating accounting thinking. The paper introduces the "One Body, Two Wings, Four-Drive" teaching innovation model, where "One Body" emphasizes the deep integration of theory and practice, "Two Wings" refer to the integration of ideological education and the cultivation of accounting thinking, and "Four-Drive" involves comprehensive innovation in teaching content, methods, evaluation, and resources. By reconstructing teaching content, introducing cutting-edge accounting theories, combining multifaceted accounting practices through the "Position-Course-Competition-Certificate" approach, building a case library for ideological education, adopting diverse methods such as blended learning, project-based teaching, case-based teaching, and game-based teaching, establishing a competency-oriented formative assessment system, and creating a blended teaching resource library, the model achieves a multi-faceted unification of knowledge transmission, skill cultivation, and quality enhancement. Multiple rounds of teaching implementation have demonstrated significant improvements in students' academic performance, certification pass rates, and competition results, proving the model's effectiveness and value for wider application.

Keywords: Innovative Teaching Models; Accounting Education Reform; Integration of Theory and Practice.

1. Introduction

In recent years, China's higher education sector is undergoing a new wave of reforms, with the construction of new liberal arts becoming a crucial direction of higher education reform. As a core course in economic management programs, the teaching effectiveness of "Principles of Accounting" directly impacts students' mastery of accounting knowledge and the development of professional skills. However, traditional teaching methods face issues such as the disconnection between theory and practice, lack of student motivation, and insufficient cultivation of accounting thinking, severely hindering the quality of accounting talent training. Therefore, constructing and practicing an innovative teaching model that meets the requirements of new liberal arts construction has become urgent. This study takes the "Principles of Accounting" course as its research object, deeply analyzes the teaching challenges, and proposes the "One Body, Two Wings, Four-Drive" teaching innovation model, aiming to promote the comprehensive development of students' knowledge, skills, and quality through comprehensive reforms in teaching content, methods, evaluation, and resources. This paper will introduce the design ideas, implementation process, and effectiveness analysis of this teaching innovation model in detail, providing valuable references and theoretical support for the deepening reform of economic and management education in China.

2. Problems in Accounting Teaching

In recent years, with the acceleration of economic globalization and digitalization, economic and management education faces new challenges and opportunities. Scholars at home and abroad are increasingly focusing on the reform and innovation of teaching models in economic and management education, especially in the field of accounting education, where researchers are dedicated to finding more effective teaching methods to meet the new demands for accounting talent. Studies show that domestic accounting education is gradually shifting from traditional indoctrination-based teaching to an approach that emphasizes practical ability, innovation ability, and critical thinking. Foreign research, on the other hand, focuses more on utilizing technological means, such as online learning platforms and intelligent educational tools, to improve teaching efficiency and student engagement.

2.1. Analysis of Learning Situation

Students born in the 2000s, who form the majority of the economics and management student body, exhibit strong curiosity and receptiveness to new things but have little interest in purely theoretical knowledge. Their limited understanding of business operations and processes poses challenges to learning accounting theory. On the other hand, these students excel in information collection, data analysis, and teamwork, and are accustomed to using information technology to aid their learning. However, accounting theory is highly specialized with numerous technical terms closely linked to practice. Traditional teaching methods that focus on theory while neglecting case studies make it difficult for students to connect theory with practice, affecting learning outcomes and enthusiasm.

2.2. Teaching Pain Points

2.2.1. Difficulty in Understanding Accounting Theory

The course is highly specialized, with a high proportion of theoretical knowledge, and is closely related to practice. The traditional teaching method emphasizes theory over practice, lacks the introduction of cases, and students lack practical experience in business, which leads to difficulties in understanding the theory and in applying the knowledge learned flexibly in practical work.

2.2.2. Dilemma of Carrying out Accounting Practice

Schools do not invest enough in teaching resources for accounting practice, the existing software does not match the software actually used by enterprises, and the classroom experiments are out of touch with the real financial business, which leads to the difficulty for students to be competent in the actual accounting work after graduation, and affects the quality of the school's accounting personnel training.

2.2.3. Lack of Cultivation of Accounting Thinking

Traditional accounting teaching is overly dependent on closed-book exams, students rely on rote memorization to get high scores, ignoring the cultivation of accounting thinking. Students lack active thinking and problem-solving ability when facing specific accounting practices, which affects their future accounting career.

To sum up, the teaching of economic and management majors, especially accounting, needs to be innovated in multiple dimensions, such as teaching concept, teaching content, teaching methods and teaching evaluation, in order to cultivate accounting talents with solid theoretical foundation, practical skills and good professionalism. Through the implementation of the “one body, two wings, four-wheel drive” teaching innovation model, not only can effectively solve the current pain points in teaching, but also significantly improve the quality of teaching and enhance the professional competitiveness of students.

3. Innovative Concept of Accounting Teaching

In order to cope with the pain points in teaching, the course team has constructed an innovative teaching mode of “one body, two wings, four-wheel drive”, aiming at reshaping accounting education and creating accounting talents in line with the requirements of the new era.

“One body” refers to the seamless integration of accounting theory and enterprise practice into the curriculum system to ensure that students can deeply understand accounting professional knowledge, and at the same time, it is closely related to accounting practice, so as to make the theoretical learning more realistic.

The “two-wing” strategy stimulates students' ability to solve practical problems through the introduction of cutting-edge cases in the accounting field and current political hot spots in the society, and at the same time integrates the course's ideological and political education in an intangible way, which not only exercises the thinking of accountants but also cultivates the students' civic awareness and professional ethics.

The “four-wheel drive” is a comprehensive innovation of teaching from four dimensions: first, content innovation, restructuring the curriculum system, keeping up with the latest development of accounting theory, and strengthening the practical skills through the mechanism of “post-course competition certificate”; second, method innovation, with the help of modern information technology, constructing a group learning environment, adopting projects, cases, and case studies to enhance students' ability to solve practical problems. Secondly, methodological innovation, with the help of modern information technology, building a group learning environment, using projects, cases, situations and game teaching to enhance classroom interaction and improve the learning experience; thirdly, evaluation innovation, building a system that combines process and outcome evaluation to ensure that the learning effect is comprehensive and in-depth; fourthly, resource innovation, construction of online and offline intelligent teaching resource base, providing diversified learning materials, and promoting the all-round development of the students.

This model completely subverts the traditional indoctrination method of accounting teaching, makes students full of enthusiasm in the learning process, significantly enhances their information technology application, teamwork, innovation and problem solving ability, and cultivates a group of high-quality accounting talents with accounting professionalism, integrity, strong practical ability and management wisdom.

4. Accounting Teaching Innovation Specific Measures

4.1. Teaching Content Innovation

4.1.1. Reconstruct the Teaching Content, Keep up with the Hot Spots of Accounting Theory

As a discipline closely related to economic development, accounting must reflect and incorporate the latest theoretical and technological developments in a timely manner. Therefore, we follow the development trend of accounting theory and practice at home and abroad in the reconstruction of teaching content. Frontier knowledge such as big data analysis, artificial intelligence technology and block chain technology is introduced to enable students to master the latest accounting tools and methods. At the same time, through the study of domestic and international accounting standards and system reform, the cutting-edge theoretical knowledge is integrated into classroom teaching to cultivate students' innovative thinking and adaptability.

4.1.2. Combination of “Job Class Competition Certificate” to Improve Practical Ability and Professionalism

Through school-enterprise cooperation, internship training and other ways, the accounting courses are closely integrated with the professional positions to realize the organic combination of “position, course, competition and certificate”. Students can participate in the actual accounting work of enterprises during their school years, and improve their practical ability and professionalism through practical exercises. At the same time, students are encouraged to participate in various accounting competitions and exams, such as CPA, ACCA, etc., in order to test their own learning achievements and professional ability.

4.1.3. Tapping into the Connotation of Civics and Cultivating Social Responsibility and Professional Ethics

Accounting teaching not only teaches professional knowledge, but also focuses on students' ideological and political education. We organically integrate ideological and

political education into accounting teaching by tapping the connotation of ideology and politics in the accounting discipline and building a rich library of ideological and political cases. For example, by explaining the corporate social responsibility report and discussing cases of accounting information distortion, etc., students can enhance their sense of social responsibility and professional ethics while learning professional knowledge. In this way, it not only cultivates students' professionalism, but also promotes their overall development.

4.2. Innovations in Teaching Methods

4.2.1. Hybrid Teaching

Use the combination of online and offline to realize the teaching effect of interactive symbiosis and wisdom communion. Teachers can use online teaching resources, such as video tutorials and electronic textbooks, to let students study independently before class; in class, teachers can organize students to discuss and communicate, and solve the problems encountered by students in the process of self-study; after class, teachers can correct and give feedback on students' homework through the online platform.

4.2.2. Project-Based Teaching Method

Project-Based teaching method is a project-oriented teaching method, which allows students to learn in practice through the implementation of actual projects. Specifically, a series of accounting-related projects can be designed, such as analysis of enterprise financial statements, design of internal control systems, etc., so that students can practice practical operation ability and teamwork ability in the process of completing the projects. This teaching method not only improves students' practical inquiry ability, but also cultivates their sense of innovation and problem-solving ability.

4.2.3. Case-Based Teaching Method

Case-based teaching method is a teaching method through specific cases, which can effectively improve students' thinking ability and problem solving ability. Selecting typical accounting cases, such as financial fraud, tax planning, etc., through the analysis and discussion of these cases, students can learn in the context and develop their critical thinking and judgment ability. This method not only enables students to better understand and apply what they have learned, but also enhances their analytical and decision-making abilities.

4.2.4. Game-Based Teaching Method

Through gamified teaching methods, students' interest and enthusiasm in learning are stimulated and their systematic thinking and innovation ability are cultivated. Teachers can design interesting and challenging accounting games so that students can learn accounting knowledge and master accounting skills in the game. Through gamified teaching, students can master accounting knowledge more easily and develop systematic thinking and innovation ability in the game.

4.3. Teaching Evaluation Innovation

A multi-perspective evaluation system is established, encompassing classroom performance, assignment quality, practical achievements, and teamwork to comprehensively assess students' overall qualities and abilities.

Traditional teaching evaluations often focus on final exam scores, which cannot fully reflect students' learning processes and comprehensive capabilities. To provide a more holistic evaluation, we have established a multi-perspective learning evaluation system. Specifically, this includes classroom performance, assignment quality, practical achievements, and teamwork. For example, classroom performance can be evaluated through discussions and Q&A sessions; assignment quality can be assessed through regular homework and project reports; practical achievements can be measured by internship performance and competition results; teamwork can be evaluated through group projects and collaborative tasks. This approach not only comprehensively reflects students' overall qualities and abilities but also motivates them to improve in various areas.

4.4. Teaching Resource Innovation

4.4.1. Enrich Theoretical Teaching Resources Across Three Modules

Continuously improve accounting teaching materials, courseware, and case libraries. High-quality accounting textbooks and courseware from domestic and international sources can be introduced to enhance the quality and level of teaching content. Simultaneously, a case library with local characteristics can be built to provide students with more rich and practical learning materials.

4.4.2. Optimize Six Practical Teaching Resources

Continuously optimize practice teaching resources such as school-enterprise cooperation bases and internship training platforms. Strengthen cooperation and communication with enterprises to establish stable school-enterprise cooperation bases. Additionally, actively build on-campus and off-campus internship training platforms to provide students with more practical opportunities and platforms. By optimizing practice teaching resources, students' practical abilities and professional qualities can be improved.

4.4.3. Explore the Construction of Ideological and Political Teaching Resources

In terms of ideological and political teaching resources, we explore the construction of rich ideological and political teaching resources, integrating ideological and political education organically into accounting teaching. For example, by compiling and introducing ideological and political textbooks, creating ideological and political courseware, and building an ideological and political case library, content such as socialist core values, professional ethics, and social responsibility are integrated into accounting teaching. This approach not only enhances students' ideological and political qualities but also cultivates their sense of social responsibility and professional ethics.

5. Results of Accounting Teaching Innovation

After implementing the new teaching methods over five cycles, significant improvements were observed in student interest, engagement, practical skills, and problem-solving abilities. The innovations have enhanced students' overall quality and the effectiveness and efficiency of teaching. Specific results include:

- **Learning Outcomes:** There was a significant improvement in student performance, with a substantial reduction in failure rates and a notable increase in the number of high-achieving students.
- **Professional Certification:** The pass rate for professional certifications improved, with the

percentage of students passing the junior accountant exam on the first attempt rising from 50% to 80%.

- **Competition Performance:** Students excelled in academic, industry, and innovation competitions, securing 2 national awards and 23 provincial awards.
- **Student Evaluations:** The innovative teaching approach received high praise from students, with course evaluations reaching a perfect score of 5. Course instructors were consistently ranked among the top in student evaluations.

The innovative teaching model not only focuses on students' knowledge acquisition but also emphasizes the development of critical thinking, teamwork, communication skills, and creativity. Through diverse teaching activities, students improved their comprehensive qualities alongside their accounting knowledge.

6. Conclusion

This study deeply analyzes the current state and challenges of economics and management education, particularly in accounting, and proposes and implements the "One Body, Two Wings, Four-Wheel Drive" teaching innovation model. By restructuring the curriculum, incorporating cutting-edge accounting theories and technologies, and integrating practical experiences like internships and certifications, we have enhanced students' practical skills and professional qualities. Additionally, we developed a political education case library to integrate moral and social responsibility education into accounting courses.

The teaching methods employed include blended learning, project-based learning, case studies, and gamification, which effectively stimulate students' interest and cultivate their systematic thinking and creativity. By establishing a multi-perspective evaluation system, we comprehensively assess students' overall quality and abilities through classroom performance, assignment quality, practical outcomes, and teamwork. The innovation in teaching resources involves enriching theoretical teaching resources, optimizing practical teaching resources, and exploring the construction of political education resources.

Results from multiple rounds of teaching implementation show significant improvements in students' academic performance, certification pass rates, and competition achievements, validating the effectiveness and applicability of this innovative model. The findings suggest that the "One Body, Two Wings, Four-Wheel Drive" teaching innovation model not only addresses current challenges in accounting education but also significantly enhances teaching quality and students' professional competitiveness, providing valuable practical and theoretical references for the reform of economics and management education.

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