Ideological and Political Casting Soul, Student Center, Number of Wisdom to Empower, One Lesson More Integration—Typical Case of "Classroom Revolution" in Primary Accounting Practice

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Abstract: This case integrates ideological and political elements to develop the ideological and political teaching design of "12234" course. It adheres to the concept of OBE and focuses on the student-centered problem list course content. It builds the teaching model of "MOOC+SPOC+ Flipped classroom" based on the joint course group. It creates the course assessment method of "task-driven, simulation, one-lesson integration". Form a new classroom revolution model of "ideological and political red + accounting color + wisdom features + results bright color". The results of this case are as follows: first, school-enterprise cooperation, task-driven, achieving the trinity teaching goal. Second, the integration of ideology and politics, the combination of German and technical training, to promote the all-round development of students. Third, internal and external circulation, teachers and students empowerment, curriculum reconstruction to improve teaching quality. Fourth, one lesson more integration, teaching and learning, improves the quality of employment and enterprise satisfaction. Fifth, multi-participation, whole-process assessment, to create a comprehensive teaching evaluation system.

1. Current Situation and Existing Problems of the Course

This case mainly has the following problems in four aspects: course design, course content, teaching mode and assessment method. In the course design, the integration of ideological and political elements needs to be further strengthened. In the course content, the connection between ideological and political education and professional knowledge needs to be more closely combined. In the teaching mode, the application of "MOOC+SPOC+ Flipped classroom" needs to be more flexible and effective. In the assessment method, the "task-driven, simulation, one-lesson integration" method needs to be further optimized and improved.

First, in the course design, there are problems. There are problems such as "island" dilemma. There are also problems like "single soldier" adversity. And there are "two skins" dilemma problems.

That is, professional curriculum education and ideological and political education cannot form a synergistic effect. Professional curriculum teachers are isolated. They lack of cooperation with ideological and political teachers and other teachers. Professional education and ideological and political education are disjointed. They cannot be integrated with each other [1].

Second, in the content of the course, there are some problems, such as the goal is not clear enough, the evaluation method is one-sided and the actual demand is disconnected. The traditional teaching mode neglects the professional needs. It is difficult to implement graduation requirements into the curriculum system. It is also difficult to solve the relationship between internal and external needs and training objectives, training objectives and graduation requirements, graduation requirements and curriculum system, graduation requirements and teaching content.

Third, in terms of teaching mode, there are problems such as copying the MOOC teaching mode. It is difficult to achieve "adapting to local conditions", "teaching in accordance with students' abilities", and "copying and promoting". On the one hand, the "parachute" copy ignores institution background, professional characteristics, and student differences. This results in the course being a formality and having poor teaching quality. On the other hand, unequal resources lead to difficulties in MOOC construction and teaching practice, with poor results and a lack of sharing mechanisms.

Fourth, in terms of assessment methods, there are some problems. These problems include disconnection from job requirements, unclear certificate orientation, and imperfect curriculum system. There is also insufficient practical teaching, with the main performance of teaching content being out of post and learning disconnected. Additionally, there are ill-considered certificates, improper curriculum, and a lack of practice links leading to limited practice ability [2].

2. Solutions to Existing Problems

2.1. Accounting Essence: This Case Constructs the Problem List Course Content Reengineering of Student Center under the Concept of OBE

This model adheres to the "student center" educational concept. It constructs the "learning output" educational paradigm. Through the teaching mode of "reverse design gradually concretely, forward implementation of layer by layer support, continuous change to form a closed loop". It reflects the three-in-one teaching concept of "value shaping, ability training, knowledge imparts". It solves the corresponding relationship between "internal and external needs and training objectives, training objectives and graduation requirements, graduation requirements and curriculum system, curriculum system and curriculum design". It is mainly manifested in the following three aspects:

First, in the pre-class learning stage, a list of questions is developed relying on the digital platform. By releasing learning tasks in advance, students are required to learn independently through platforms like "Good University" online courses and Chinese Accounting Online School courses [3].Teachers put homework before "teacher teaching" and supplemented by questionnaires on learning effectiveness. Teachers can grasp the overall level and individual differences of students, and form a summary list of questions from the OBE concept perspective.

Second, in the superintendent stage, knowledge internalization is achieved through teaching activities. A targeted teaching plan is made according to the list of problems. The teaching mode of "six combination" + "four integration" is adopted, making use of mind map, animation video, etc. Digital resources, group discussions, flipped classrooms, and task-driven simulations are used to guide students.

Third, in the after-class promotion learning stage, knowledge consolidation is achieved through practical exercises. According to the standard task list, students develop exercises based on result-oriented aspects. These aspects include practical application, social service, and self-evaluation. The main teacher performs tasks such as continuous improvement, teaching effect

evaluation, practical supervision and guidance, and teaching strategy optimization [4].

2.2. Ideological and Political Red: This Case Integrates Ideological and Political Elements to Develop "One Two Three Four" Course Ideological and Political Teaching Design Reengineering

The program is based on the work pattern of "big thinking and politics". It adheres to the fundamental task of "moral cultivation, moral cultivation". The program follows the basic principles of "five lectures" including political, moral, feelings, knowledge, and cooperation. It also follows the principles of "four beauties" such as spiritual beauty, behavior beauty, language beauty, and image beauty. And it adheres to the "three loves" of love teaching, love students, and love accounting. In the course teaching, ideological and political elements are infiltrated through methods like case discussion, video guidance, and values are transmitted to students, making the teaching process more meaningful [5].

2.3. Wisdom Features: This Case Is Based on the Reconstruction of the Teaching Mode of "MOOC+SPOC+ Flipped Classroom" of the Joint Course Group

In this case, the national "curriculum, resource library, teaching materials" is regarded as the "source" of resources. Digital intelligent technology is used as a means. It is combined with "UMU+ class optimization master + simulation cloud platform". From the five elements of resources, platforms, tools, methods, and assessment. Integrated teaching design is implemented before class, during class, and after class. The "deep" teaching mode reconstruction is carried out online (MOOC open sharing +SPOC personalized learning) and offline (flipped classroom).

By making good use of "MOOC", building "SPOC" and focusing on "flipped classroom", this case realizes a transition. The transition is from traditional classroom simple "information transmission" to the new education concept of "information internalization" [6]. This case achieves teaching goals and the localization of high-quality resources. First of all, "MOOC" is used to realize the sharing of high-quality teachers. We learn from excellent teaching design and optimize teaching resources through "MOOC". Finally, the concept of "flipped classroom" is introduced into the curriculum, and a "MOOC+SPOC+ flipped classroom" teaching mode reengineering is formed.

2.4. Results Bright Color: This Case to Create "Task-Driven, Simulation, One Lesson More Integration" Assessment Method Reconstruction

Through "seamless docking of course content and vocational certificate, precise docking of course content and vocational post, and organic integration of vocational post and vocational certificate", this case creates a course assessment method re-engineering. The re-engineering is oriented with "task driven" [7]. It is supported by "simulation". The core of it is "one lesson more integration". The course of "Primary Accounting Practice" adopts the official teaching material for the 2024 Accounting Professional Technical Qualification Examination. Through the precise docking of course content and vocational positions, and the organic integration of vocational positions and vocational skills certificates, one lesson and multiple certificates are adopted to respect personality differences and give play to ability advantages.

3. Implementation Effect

3.1. School-Enterprise Cooperation, Task-Driven, To Achieve the Trinity Teaching Goal

The school and enterprise have joined hands to collaboratively build a practical training environment both inside and outside the school. This environment is meticulously designed to align with enterprise standards, ensuring a seamless connection between the educational setting and real-world industry requirements. Within this environment, various work tasks are set, providing students with meaningful and challenging assignments. To guide students in developing their professional literacy, a range of approaches are employed. These include the task-driven method, which motivates students to actively engage and complete tasks. Group cooperation is also emphasized, fostering collaboration and teamwork skills among students. Inter-group competition is encouraged to stimulate students' competitive spirit and drive for excellence. Additionally, intra-group mutual assistance is promoted, cultivating a supportive and cooperative atmosphere. Scenario simulation is utilized to simulate real-work scenarios, enhancing students' practical experience and problem-solving abilities. Moreover, the use of popular science videos adds an interactive and engaging element to the learning process. Through a comprehensive analysis and comparison of teaching outcomes before and after class, it is evident that the trinity teaching goal of knowledge acquisition, skill development, and practical application has been successfully achieved [8].

3.2. The Integration of Ideology and Politics, The Integration of German and Technical Training, and the Promotion of Comprehensive and Coordinated Development of Students

Ideological and political elements are deeply integrated into the whole process of teaching as the "gene". Through the learning of ideological and political courses, students unconsciously improve their moral integrity. By going through this learning process, students' moral awareness is gradually enhanced and their conduct is improved. In the teaching process, through intra-group case discussions and inter-group observations, a good learning environment is created for students. This enables students' innovative thinking to be cultivated and developed in such an atmosphere. At the same time, through the creation of exquisite works, students gradually cultivate the spirit of craftsmanship in practical operations. These measures jointly promote the all-round development of students and enable them to make progress in all aspects, as shown in Figure 1:

Figure 1: Promoting the comprehensive and coordinated development of students

3.3. Internal and External Circulation, Empowering Teachers and Students, Achieving Curriculum Reconstruction and Improving Quality

At the student level, the implementation of the "MOOC+SPOC+ flipped classroom" teaching mode is a significant step. This innovative approach enables students to develop self-study skills before class, preparing them to engage more actively in the learning process. Before class, students

have the opportunity to gain a preliminary understanding of the subject matter, fostering their independent learning abilities and cultivating their curiosity. In the offline class for the first time, students actively analyze problems, which help them to deepen their comprehension and critical thinking skills. After class, students engage in teamwork, promoting collaboration and communication skills, as they work together to solve tasks and challenges. Subsequently, in the offline class again, students strive to solve complex problems, further enhancing their problem-solving capabilities and reinforcing their knowledge. After class, students also achieve integration and innovation, combining their newly acquired knowledge and skills to create unique solutions and ideas, laying the foundation for further learning in subsequent chapters [9]. Through this comprehensive approach, students transition from being merely interested in the subject to becoming capable learners, and this transformation is facilitated and empowered by this teaching mode. At the teacher level, teachers within the curriculum group actively participate in "MOOC+SPOC+ flipped classroom" simulation teaching, constantly exploring and adapting to this new teaching method. The school holds lecture competitions every semester, providing a platform for teachers to showcase their teaching abilities and exchange ideas, further promoting the improvement of teaching quality. Additionally, the school conducts teaching evaluations to continuously optimize the curriculum, ensuring that it remains relevant and effective in meeting the needs of students. This process helps teachers to adapt to the new teaching mode, equipping them with the necessary skills and knowledge to better educate and inspire students. In essence, this not only empowers teachers but also contributes to the overall development and success of the educational institution. As shown in Figure 2:

Figure 2: Achieving curriculum reengineering to improve quality

3.4. One Lesson More Integration, Teaching and Learning, Improve the Quality of Employment and Satisfaction

First, by connecting skills and class card accommodation, the student certificate pass rate is improved. And the integration of courses and certificates is promoted, which helps students enhance the passing rate of junior accounting title and 1+X certificate. Up to now, 249 students have passed the junior accounting title exam. In 2020, the College started the pilot work of 1+X certificate, and 1,236 students have obtained the 1+X certificate, with a passing rate of 98.72% [10].

Second, connect positions, integrate classes and posts, and enhance the satisfaction of employers.

Our goal is to meet the job demand, which is crucial for the success of our students. We strive to realize the integration of classes and posts, providing a more comprehensive education. By doing so, we can improve the satisfaction of employers, ensuring their needs are met. Additionally, we aim to meet professional standards, equipping our students with the necessary skills. We actively promote the combination of industry and education, bridging the gap between theory and practice. This helps to enhance the competitiveness of the talent market, preparing our students for the challenges ahead. Over the past three years, the average employment rate of finance and accounting majors has

exceeded 90%.It has been found that approximately 85% of the students are mainly engaged in financial positions in enterprises and institutions in Shaanxi Province, contributing to the regional economic development. Moreover, through the investigation of the employers, it is revealed that 96% of them feedback that the finance and accounting students of our school possess solid professional basic knowledge, strong practical ability, and good professional ethics and professional accomplishment [11].

Third, ability based teaching and learning, improves teachers teaching and research level. Over the past three years, the teachers of the team have made remarkable achievements. They won the third prize in the teaching ability competition of the university, showcasing their excellent teaching capabilities. Additionally, they were honored as the excellent course responsible teacher, demonstrating their commitment to providing high-quality education. They also presided over 3 topics related to the reform of education and teaching, actively contributing to educational innovation. Furthermore, they published 5 papers on the reform of education and teaching, sharing their research and insights. These accomplishments reflect their dedication and hard work in the field of education [12].

Fourth, there is a need for multiple participation and a full evaluation to establish a comprehensive evaluation system. This particular case makes the most of various modern information teaching methods. These methods include the open online course platform, UMU, Class Optimization Master, and China Accounting Online School. The focus is on gathering information throughout the teaching process. Based on the set objectives, assessment and evaluation are carried out, encompassing pre-class diagnostic evaluation, formative evaluation during class, and end-of-class evaluation, which helps to evaluate and measure students' grades and learning effects, ultimately improving learning results as shown in Table 1.

Table 1: Composition of examination results

Grade Distribution	Elementary Accounting Practice(100 cents)					
	Usual Performance(30 Cents)					Final Exam Result(70 cents)
	Checking-In (15%)	Open-Ended Questions (15%)	Mooc Video Viewing Results(20%)	Online Performance (30%)	Flipped Classroom Performance Scores(20%)	Final Exam Result
Source Of Achievement	Class Optimization Master	Course Teacher	Good University Online/Chinaacc	Umu	Course Teacher	Course Teacher/Test System

4. Innovation and Demonstration

The innovation of this case is mainly reflected in three aspects: teaching concept innovation, teaching mode innovation and teaching content innovation. The specific contents are as follows:

First, teaching concept innovation. On one hand, in this case, the traditional three-center learning of "teachers, textbooks, and classrooms" is transformed into the three-center ubiquitous learning of "students, resources, and environment". That means centering on students and establishing a ubiquitous teaching model by means of "high-quality resources, curriculum reengineering, and ubiquitous environment", enabling students to learn at anytime and anywhere. On the other hand, this case innovatively constructs the teaching concept of "Problem list of student center based on OBE concept". It aims to achieve the transformation from the "indoctrination classroom" to the "dialogue classroom". Also, it realizes the transformation from the "closed classroom" to the "open classroom", from the "knowledge classroom" to the "ability classroom", from the "emphasis on learning over thinking" to the "combination of learning and thinking", and from the "emphasis on teaching over learning" to the "teaching over learning"[13].

Second, teaching model innovation. On one hand, this case introduces an innovative teaching mode of "MOOC+SPOC+ flipped classroom", facilitating the transformation from "information transmission" to "information internalization". It also builds a four-wheel driven curriculum reengineering model, encompassing "curriculum design reengineering, curriculum content reengineering, assessment method reengineering, and teaching mode reengineering". On the other hand, this case innovatively constructs an enabling closed-loop of "internal and external circulation mechanism to empower teachers and students". The inner circulating force empowers the students, which mainly consists of four parts: before class, during class, after class, and after class. The outer circulating force empowers the teachers and mainly includes six parts: teacher empowerment, practical training program, simulation, teaching competition, effect evaluation, and continuous improvement [14].

Third, teaching content innovation. On one hand, this case operates based on the work pattern of "big thinking and politics", emphasizing the fundamental task of moral education and talent cultivation. It integrates the elements of curriculum thinking and politics and formulates the design and reconstruction of curriculum thinking and politics, including "one purpose, two main lines, three goals, and four measures". On the other hand, by achieving "seamless docking of course content and vocational certificate, precise docking of course content and vocational post, and organic integration of vocational post and vocational certificate", this case creates a course content reengineering. This reengineering is oriented towards "task driven", supported by "simulation", and centered around "one lesson more integration". It aims to provide a comprehensive and practical learning experience for students.

5. Reflection and Improvement

It is an undeniable truth that the establishment and improvement of an all-round and three-dimensional curriculum teaching mode which conforms to modern educational concepts is the inevitable trend in the development of vocational education. This is an undeniable fact that cannot be ignored. In this particular case, it is put forward that a blended teaching mode based on "MOOC+SPOC+ flipped classroom" has certain advantages. This mode is conducive to the integration and optimization of the school's own characteristics. Also, it is beneficial for integrating and optimizing the online and offline high-quality resources of the "Primary Accounting Practice" course in other higher vocational colleges.

5.1. Reflection

The practice of the "Primary Accounting Practice" course for more than five years is a significant proof that this idea is effective. This idea has shown strong replicability during the practice of the "Primary Accounting Practice" course for more than five years. It is easy to promote this idea to different colleges and universities and different specialties, which is a valuable finding. This idea provides a practical and feasible new idea to alleviate the current situation of the lack of educational resources in local vocational colleges. This idea can contribute to accelerating the process of promoting the quality of talent training in vocational colleges. Through the tracking of the teaching practice process and the analysis of the teaching effect, it is found that the blended teaching mode of "MOOC+SPOC+ flipped classroom" requires students to devote a lot of energy after class. Currently, there are many courses for students in vocational colleges, and it needs to be determined which courses are suitable for this model. Another issue is how to motivate students' enthusiasm and participation more effectively, which requires further study. The blended teaching mode of "MOOC+SPOC+ flipped classroom" has a strong dependence on the network platform used by courses. However, the existing MOOC platforms are mostly developed by third parties, and there

are many shortcomings in teacher and student management, score statistics, data management and other aspects. How to optimize the MOOC platform is also the focus of further exploration [15].

5.2. Improvement

First, it is necessary to select suitable courses. We need to evaluate the burden and characteristics of courses and determine the ones that are suitable. We also need to evaluate students' courses, taking into account factors such as difficulty and interest, and then decide on the appropriate blended teaching mode. For instance, for some courses that are more theoretical or require in-depth exploration, a blended teaching model might be more suitable. Second, we should optimize the incentive mechanism. We need to design some incentive measures to enhance students' enthusiasm. We can design an incentive mechanism to increase students' enthusiasm and participation, communicate and give feedback regularly, and recognize the importance of students' efforts. Moreover, we should evaluate the teaching effect, improve the curriculum and teaching methods, and optimize the mixed teaching mode. Third, continuous evaluation and improvement are essential. We need to regularly evaluate the effect and make improvements to the teaching model. We should have regular communication and feedback with students to make them feel recognized and valued for their efforts. Additionally, we should evaluate the teaching effect regularly, collect feedback from students, and improve the curriculum and teaching methods based on the evaluation results. Fourth, we need to update course content. We should update textbooks and handouts, and synchronize ideological and political cases. For example, we selected the latest textbook of "Primary Accounting Practice" this year, updated the course handouts and ideological and political cases simultaneously, and chose some representative and appealing ideological and political cases to stimulate students' emotional resonance and improve their participation. Fifth, cooperative development of courses is important. We can cooperate with third-party platforms to customize development according to the specific needs of schools or institutions to meet the requirements of teacher and student management, performance statistics and data management.

6. Conclusions

In this case, we have carefully formulated the "12234" teaching plan by well integrating various concepts and models. Through this plan, we are able to achieve the teaching goals and promote the all - round development of students. Not only does it improves the quality of teaching, but also broadens the employment channels for students. Additionally, we sincerely invite representatives from all parties to participate in and implement the whole - process evaluation, thus building an open and inclusive teaching evaluation system. And it is worth mentioning that the case has achieved remarkable results.

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