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Study on the Classroom Revolution Model of the Core Curriculum of Finance and Accounting Major in Higher Vocational Colleges in Shaanxi

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Abstract: This particular topic zeroes in on the classroom revolution model of the core courses designed specifically for finance and accounting majors in higher vocational colleges, making it the prime focus of the research. Essentially, it firmly grounds itself on the robust theoretical underpinnings of the classroom revolution. By delving deep into relevant theories, it endeavors to unfold and clarify the profound connotations and distinctive characteristics that define what a classroom revolution truly entails. This exploration doesn't stop at the theoretical level; it extends to a comprehensive analysis of the present state of affairs. Specifically, it scrutinizes the current situation and meticulously identifies the existing problems that plague the classroom revolution of core courses for finance and accounting majors in higher vocational colleges across Shaanxi Province. In this process, it also casts a wide net globally, drawing valuable insights and learning from the rich international experience accumulated in similar educational pursuits. Armed with this knowledge, the research then takes on the ambitious task of constructing a tailor-made classroom revolution model for the core courses of finance and accounting majors in Shaanxi's higher vocational colleges. This newly minted model isn't just a theoretical construct; it is put to the test and applied in the practical teaching setting of the course "Primary Accounting Practice". Through real-world implementation, its effectiveness and adaptability can be gauged and refined. Moreover, with an eye on the far-reaching goal of "China's education modernization 2035", the research goes the extra mile to formulate safeguard measures that are not only highly operational and practical in nature but also possess a forward-looking vision. These measures are designed to ensure the smooth progress and sustainable development of the classroom revolution initiative, paving the way for the modernization of vocational education in the finance and accounting domain.

1. Introduction

University classroom is the primary position of higher education personnel training, the core element of measuring the quality of higher education, and the micro-environment of building a powerful country in higher education. Classroom is the core and main battlefield of teaching, and classroom revolution is a profound innovation and reform for classroom teaching, and it is an important means and way to improve the quality of classroom teaching and enhance the quality of talent training in the new era. So how to realize the classroom revolution, so that students can take the initiative to "sit in the front row, raise their heads, and ask questions", this has become the focus of higher education reform. In 2017, Minister Chen Baosheng wrote an article titled "Strive to Make Education Satisfactory to the People", which first proposed "setting off classroom revolution and striving to cultivate students' innovative spirit and practical ability", and in 2019, the "National Vocational Education Reform Implementation Plan" clearly carried out "vocational colleges to strengthen professional construction and deepen curriculum reform". In 2020, the Action Plan for Improving the Quality of Vocational Education (2020-2023) specifically implemented "Promoting the high-quality development of vocational education and clarifying the goals and tasks of the classroom revolution", and in 2022, the China Education Modernization 2035 effectively promoted "Promoting the classroom revolution through the reform of teaching methods and building the logic of high-quality higher education"[1]. Classroom revolution, as a realistic appeal to alleviate the current problems in China's higher education, is a historical response to the constant change of knowledge reproduction mode, a reasonable choice to meet the cognitive needs of college students in the new era, or a long-term choice to cope with the coming of the post-modern university era.

2. Literature review

In recent years, many scholars at home and abroad have conducted a lot of research on issues related to classroom revolution. The following will review the literature from four aspects: connotation characteristics, teaching concept, teaching mode and practice path of classroom revolution[2].

(1) Connotation and characteristics of classroom revolution. The existing literature has different definitions of the connotation of classroom revolution, which are mainly manifested in five aspects: (1) The breakthrough of the essential view of classroom teaching. He regards teaching as an activity of knowledge liberation and human development, a communicative practice of inter-subject construction of life world, as well as the core of all teaching concepts and the forerunner of teaching actions (Liu Zhentian, 2020). ② Reconstruction of classroom teaching values. The fundamental value orientation of classroom teaching includes not only classroom knowledge growth, but also the overall development of skills development and character growth (Yip Xinzhi and Chung Huizhen, 2021). ③ Update the view of classroom teaching process. The process of classroom teaching in universities should shift from presupposition to generation, from closure to openness, and from acceptance to discovery (Bjorn, 2020). ④ The transformation of classroom teaching methods. In other words, lecturing method and inquiry method can effectively complement each other by improving teachers' teaching level (Brubacher, 2001). The change of classroom teaching evaluation. The shift from teacher teaching to student learning (Keith, 2010; Vincent Yu et al., 2019).

(2) The teaching concept of classroom revolution. The existing literature mainly focuses on the classroom teaching reform based on the concept of OBE, which is embodied in four aspects: 1) Results-oriented: clear learning outcomes, reverse design and forward implementation, and continuous change to form a closed loop. 2) Student center: Focus on individual student learning needs and progress, and encourage students to participate in the learning process. 3) Continuous

improvement: Through continuous assessment and feedback, adjust strategies and methods to improve teaching quality. 4) Ability cultivation: to cultivate students' comprehensive abilities such as critical thinking, innovation and teamwork (Spady, 1994; He Yongqiang, 2024).

(3) Teaching mode of classroom revolution. The existing literature on classroom revolution teaching mode mainly focuses on three aspects: 1) The teaching mode based on information technology empowerment. It has mainly experienced the construction phase of MOOCs focusing on learning from 2013 to 2015, the hybrid teaching phase promoting interaction from 2016 to 2019, and the online and integrated teaching phase obtaining data from 2020 to now (Reich, 2015). 2) Teaching mode based on research-based learning. On the one hand, by changing the way of learning, enhance students' subjectivity of studying sex; On the other hand, teachers' enthusiasm for research-based teaching should be enhanced by reforming the teaching model (Pan Zhenxin et al., 2022). 3) Teaching mode based on flipped classroom. Flipped classroom, as a teaching mode of "learning before teaching", realizes the transformation from "passive learning" to "active learning" through students' self-study before class and interactive classroom practice (Kong Wen and Wei Qian, 2024).

(4) The practical path of classroom revolution. CAI Yao and Xu Yusheng (2018) conducted their research from the perspective of teacher team construction from the perspectives of clear mission, teamwork, and innovation. On this basis, many scholars made detailed explanations from the aspects of curriculum system, curriculum content, teaching methods, teaching evaluation, etc. (Weng Weibin, 2020). Subsequently, Liu Zhentian (2020) studied the government, universities, teachers, students and society from the perspective of the main body of classroom revolution. Later, Liang Ningsen and Liang Yukun (2022) conducted research on national system, school-enterprise cooperation, teacher participation, and textbook development.

(5) General review. Based on the above literature review, relevant studies have the following deficiencies: First, from the perspective of research, the three centers of ubiquitous learning of "students, resources and environment" are rarely involved in the study of classroom revolution, and most literatures are limited to the traditional three centers of learning of "teachers, textbooks and classrooms", which are too limited and are not conducive to fully stimulating students' autonomy, enthusiasm, comprehensive literacy and innovation ability. Second, in terms of research content, most domestic and foreign researches focus on information technology empowerment, research-based learning and flipped classroom. The teaching design integrating ideological and political elements, the construction of OBE concept problem checklist course content, the teaching mode of "MOOC+SPOC+ flipped classroom" based on the joint course group, and the assessment mode of "task-driven, simulation, one lesson and more integration" will be the important direction of future research. Third, in terms of research methods, most literatures use qualitative research, lacking quantitative and comprehensive research, and it is particularly urgent to study classroom revolution from an all-round and multi-method cross-integration.

3. International reference

3.1. The experience of the German University of Applied Science and Technology

Higher education in Germany is dominated by the public system, and more than 90 percent of the universities are public universities[3]. The types of institutions of higher education in Germany are composed of comprehensive universities (including universities of science and technology), universities of applied science and technology, schools of music and art, schools of administration, seminaries and schools of education, among which comprehensive universities and universities of applied science and technology are the main ones. According to the data of the German Federal Statistical Office, in the 2018-2019 academic year, there were 106 comprehensive universities

(excluding educational, technical and art colleges) in Germany; University of Applied Science and Technology (excluding School of Administration) 214. According to statistics, at present, the German University of Applied Science and Technology has 998,000 students, accounting for 34.8% of the total number of college students, which can be described as "one of three in the world" in German higher education. The University of Applied Sciences has achieved great success in Germany and is known as "the institution of higher learning in modern industrial society". It has a perfect teaching quality assurance system, which escorts the quality of classroom teaching in its campus, and trains high-quality applied talents with international vision to adapt to the future society by providing excellent classroom teaching. German University of Applied Science and Technology improve the quality of classroom teaching mainly through the establishment of various institutional mechanisms at the school level. For example, the implementation of the "wide entry and strict exit" policy and the elimination mechanism are of great help to improve students' participation enthusiasm in class; Establish a comprehensive classroom teaching quality management system, pay attention to the evaluation of students' ability, at the same time pay attention to students' feedback survey of teachers' classroom, and promote teachers to improve classroom teaching. Colleges and universities encourage teachers to improve teaching methods by developing various programs, and provide teachers with high salaries and "study leave" and other measures to lay the foundation for teachers to participate in classroom teaching. The practice of "practice-oriented", "student-centered" and "competency-based evaluation" in the classroom teaching of the German University of Applied Science and Technology contributes to the quality of classroom teaching. It is precisely because the German University of Applied Sciences has excellent teachers to provide excellent classroom teaching, so that this kind of university has a place in the German higher education system[4].

3.2. Lessons learned from the Netherlands University of Applied Sciences

The Netherlands is a densely populated country with an area of 41,000 square kilometers and 17.02 million inhabitants, with a population density of 515 people per square kilometer, which is an exception among European countries with low population density. The Dutch economy is very developed, according to the 2019 Global Competitiveness Report released by the World Economic Forum, the Dutch economy ranks fourth in the global competitiveness Index, which is the first of European countries, after Singapore, the United States and Hong Kong, China. The Dutch economy is so developed, it is inseparable from its strong education system, especially the basic support of the higher education system. The Netherlands has a dual higher education structure, offering two types of higher education, research and professional. Research education is provided by research universities, and professional education is provided by higher professional education institutions. Under the influence of the European Educational restructuring project, in order to achieve the requirements of students' ability in the European lifelong learning qualification framework and achieve the credit requirements of mutual recognition with European countries, the Netherlands University of Applied Sciences has carried out a series of reforms in classroom teaching and completed the credit requirements of mutual recognition with European countries. By creating a competency-based teaching environment, the Netherlands University of Applied Sciences realizes competency-based classroom teaching and regards students' abilities as learning outcomes; The use of "modular" curriculum system, close contact with enterprises, strengthen students' practical ability; In the classroom teaching, pay attention to the participation of students, advocate the "student-centered" classroom teaching concept; In combination with diversified teaching methods, we provide students with learning courses based on problems, cases, projects, inquiry, etc., to cultivate students' learning autonomy and teamwork spirit, so as to achieve the purpose of

cultivating innovative ability and practical ability. A major feature of the classroom teaching of the Netherlands University of Applied Sciences is the deep cooperation with enterprises, which participate in the whole process of the school's talent training; At the same time, international knowledge should be infiltrated into classroom teaching, and global innovative talents with international vision should be cultivated. And pay attention to the all-round cultivation of students' ability[5]. These practices of the Netherlands University of Applied Sciences in classroom teaching reform are worthy of reference for applied universities in our country.

3.3. Inspiration from the experience of the former British multi-science and Technology College

British higher education has a long history and is famous for providing "elite" higher education, occupying an important position in the world's higher education. Although it did not exist for a long time, its educational mode did meet the extensive demand for applied talents in the British society at that time. With the support of its competent department, the local government, it cooperated closely with local industries to implement the model of combining work with study and school-enterprise cooperation, in which enterprises extensively participated in the whole process of teaching. Therefore, the applied technical talents cultivated by the multi-science and technology College are welcomed by local industrial and commercial enterprises. In the process of its development, the flexible and diverse courses introduced by the former British multi-science and technology College are also a major feature of this kind of college, which has the same degree courses as ordinary universities, and the diploma courses with short educational duration and strong vocational characteristics. The rich course types laid the foundation for the development of the British multi-science and technology College at that time[6]. The "sandwich course", a combination of work and learning model widely implemented in the former multi-science and Technology colleges in the UK, closely combined course learning with practical work, so that the British multi-science and technology colleges had obvious advantages at that time, but it was a pity that they failed to continue to develop along this road, but embarked on the development model of convergence with traditional universities. In addition, the former multi-science and Technology College in the United Kingdom also improves the quality of classroom teaching by strengthening the construction of teachers. In the selection of teachers, the former British Polytechnical college first tests whether they have practical work experience. At the same time, the former British multi-science technical college also attaches great importance to the training of in-service teachers. Each school has a clear teacher training policy, pays attention to the training of teachers' teaching ability, and accepts the evaluation of its teachers' strength by higher departments. The combination of work and study, school-enterprise cooperation mode, rich curriculum types, sandwich courses, and teacher recruitment and teaching ability training implemented by the former multi-science and technology College in the United Kingdom have provided a good reference for the construction of application-oriented universities in China[7].

4. Pattern construction

This study integrates ideological and political elements to develop the ideological and political teaching design of "12234" course, adheres to the concept of OBE and focuses on the student-centered problem list course content, builds the teaching model of "MOOC+SPOC+ Flipped classroom" based on the joint course group, and 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 main achievements of this study are: (1) school-enterprise cooperation, task-driven, achieving the

trinity teaching goal; (2) Integration of ideology and politics, combined cultivation of German and technical skills to promote students' all-round development; (3) Internal and external circulation, empowering teachers and students, realizing curriculum reconstruction and improving teaching quality; (4) One lesson more integration, teaching and learning, improve the quality of employment and enterprise satisfaction; (5) Multi-participation, whole-process assessment, to build a comprehensive teaching evaluation system.

4.1. Integration of ideological and political elements "One two three four" course ideological and political teaching design implementation plan

The program is based on the work pattern of "big thinking and politics", adhering to the fundamental task of "moral cultivation, moral cultivation", and following the basic principles of "five lectures" (political, moral, feelings, knowledge, and cooperation), "four beauties" (spiritual beauty, behavior beauty, language beauty, image beauty), and "three loves" (love teaching, love students, love accounting). Formulate the overall design of curriculum ideological and political teaching design reengineering of "one purpose, two main lines, three objectives and four measures"[8]. In the course teaching, the ideological and political elements are infiltrated into professional teaching through case discussion, video guidance and other teaching methods, and the correct values are transmitted to students in the form of moistening things silently, so that the process of classroom teaching becomes a process of guiding students to learn knowledge, tempering their hearts and cultivating their conduct, and strengthening the effectiveness of ideological and political education in the course.

4.2. Implementation plan of problem list course content in student center under OBE concept

This model adheres to the educational concept of "student center" and constructs the educational paradigm of "learning output". Through the teaching mode of "reverse design gradually concretely, forward implementation of layer by layer support, continuous change to form a closed loop", the three-in-one teaching concept of "value shaping, ability training, knowledge imparts" is reflected, and 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" is solved. Colleges and universities have realized the transformation of "instilling classroom to dialogue classroom, closed classroom to open classroom, knowledge classroom to ability classroom, relearning rather than thinking about learning and thinking combination, reteaching rather than learning to learn teachers", and derived a new collaborative education mechanism of "result-oriented, deep integration and innovation". Focusing on the relevant theories and practical contents of "Primary Accounting Practice" course, this study takes student development as the fundamental starting point, gives full play to students' dominant position in class, transforms "teaching" into "learning", and focuses on students' "learning effect" from "teaching effect" of teachers. A new question-list class based on OBE concept is constructed[9]. (1) In the pre-course learning stage, relying on the digital platform, make a list of questions. By releasing learning tasks in advance, teachers require students to learn independently through platforms such as "Good University" online courses and Chinese Accounting Online School courses, and put homework before "teacher teaching". 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 perspective of OBE concept that "they don't understand at all, they don't understand and they know by themselves". (2) During the superintendent stage, knowledge internalization is achieved with the help of teaching activities. Make targeted teaching plan according to the list of problems, and adopt the teaching mode of "six combination" + "four

integration", that is, make full use of mind map and animation video, concise and summarize the content that students have learned by themselves; Flexible use of digital resources and group discussions, teaching guide and organize discussions on the content that students may not understand[10]; Efficiently use flipped classrooms and task-driven simulations to simulate and guide students through content they don't understand at all in real time. (3) In the after-school learning promotion stage, the use of practical exercises to achieve knowledge consolidation. According to the standard task list, the teaching students are based on the result-oriented development exercise, practical application, social service and self-evaluation, and the main teacher is based on continuous improvement, teaching effect evaluation, practical supervision and guidance and teaching strategy optimization.

4.3. Implementation plan of MOOC+SPOC+ Flipped classroom teaching mode of joint course group

This research takes national "curriculum, resource library, teaching material" as the "source" of resources, takes digital intelligent technology as the means, and combines "UMU+ class optimization master + simulation cloud platform", from the five elements of resources, platform, tools, methods and assessment. The university implemented the "deep" teaching mode reconstruction of integrated teaching design before class, during class, after class, 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 study realizes the transition from traditional classroom simple "information transmission" to the new educational concept of "information internalization", achieving teaching goals and localization of high-quality resources. First of all, "MOOC" is used to realize the sharing of high-quality teachers, learn from excellent teaching design, and optimize teaching resources[11]. Secondly, the flexible setting of "SPOC" course design and organizational form to achieve localization; Finally, the concept of "flipped classroom" is introduced into the curriculum, the teaching mode management system is improved, students' awareness of independent learning is enhanced, learning status monitoring and feedback mechanism is strengthened, and teaching effectiveness is ensured, thus forming a "MOOC+SPOC+ flipped classroom" teaching mode reengineering of "entity first classroom + network second classroom + interactive third classroom".

4.4. Task-driven + simulation + one-lesson multi-integration course assessment implementation plan

Through "seamless docking of course content and vocational certificates, precise docking of course content and vocational positions, and organic integration of vocational positions and vocational certificates", this study creates a re-engineering of course assessment methods with "task-driven" as the orientation, "simulation" as the support, and "one lesson and more integration" as the core[12]. The course of "Primary Accounting Practice" adopts the official teaching material "Primary Accounting Practice" for the National Accounting Professional Technical Qualification Examination in 2025 to realize the seamless connection between the course content and the vocational grade certificate. On this basis, through the precise docking of course content and vocational positions, the organic integration of vocational positions and vocational skills certificates is realized, among which the vocational skills certificates adopt one lesson and multiple certificates, so as to realize the goal of respecting personality differences and giving play to ability advantages.

5. Conclusion

This research focuses on the classroom revolution model of the core courses designed for finance and accounting majors in higher vocational colleges. It is firmly based on solid theories, deeply analyzes the connotations, characteristics and current situations, accurately identifies the existing problems, and widely draws on international experiences[13]. By integrating ideological and political elements, it constructs the ideological and political teaching design of the "12234" course, adheres to the OBE concept to create the problem list course content centered on students, builds the "MOOC + SPOC + Flipped classroom" teaching mode based on the joint course group, and creates a course assessment method with "task-driven" as the orientation, "simulation" as the support, and "one lesson and more integration" as the core. A brand-new classroom revolution model has been formed. This model has achieved remarkable results in many aspects such as school-enterprise cooperation, the integration of ideological and political education, the empowerment of teachers and students, the multi-functions of one lesson, and multi-participation in evaluation. It realizes the trinity of teaching goals, promotes the all-round development of students' moral and technical skills, promotes curriculum reconstruction and improves teaching quality, improves the quality of employment and enterprise satisfaction, and builds a comprehensive teaching evaluation system[14]. It paves the way for the classroom revolution of the core courses of finance and accounting majors in higher vocational colleges in Shaanxi Province, and also provides highly operable and forward-looking safeguard measures for the modernization of vocational education in China, especially in the field of finance and accounting. It is expected to alleviate the existing problems in higher education and meet the needs of the times for talent cultivation[15]. Meanwhile, the research points out the deficiencies of previous related studies in learning centers, research contents and research methods[16]. The model and achievements of this study have innovations and breakthroughs in these aspects, and have important reference and leading values for future related research and practice[17].

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