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Present Situation and Countermeasures of Classroom Revolutionary Development of Core Courses of Finance and Accounting Major in Higher Vocational Colleges in Shaanxi Province

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Abstract: The article focuses on the classroom revolution in higher education. Taking the classroom revolution of the core courses of finance and accounting majors in higher vocational colleges in Shaanxi as an example, it first expounds the progress made in aspects such as teaching modes, the update of course content, the strengthening of practical teaching, the construction of teaching staff, and the innovation of teaching evaluation. Subsequently, it points out that there are many problems, including difficulties in implementing teaching models, poor adaptability of course content, limited depth and breadth of practical teaching, and the need to optimize the teaching staff structure. In response to these problems, coping strategies such as building a classroom teaching quality culture, reconstructing the evaluation system of classroom teaching quality, innovating the classroom supervision model, and creating smart classrooms are put forward. It emphasizes that by solving problems and implementing these strategies, the classroom revolution in higher vocational finance and accounting education can achieve its goals, cultivate high-quality application-oriented talents that meet the needs of society, and contribute to the development of higher education in China.

1. Introduction

In the grand layout of higher education, the college classroom undoubtedly occupies the most crucial position. It is not only the forefront for cultivating talents in higher education, directly related to the foundation and shaping of talent qualities; but also the core element for accurately measuring the quality of higher education, where the teaching effectiveness is like a mirror reflecting the true nature of education; moreover, it can be regarded as the fundamental unit and key "micro-environment" for building a powerful nation in higher education[1]. Many blueprints for an educational powerhouse unfold gradually from this small classroom space. The classroom, as the

"heartland" and core battleground of teaching, bears the important responsibilities of knowledge inheritance and thinking inspiration. And the so-called "classroom revolution" is by no means a superficial patch-up. It is a profound innovation that directly targets the deep structure of classroom teaching and is a revolutionary wave with subversive significance. In the current new era, it has already become a crucial means and the only way to boost the quality of classroom teaching and inject strong impetus into talent cultivation. Focusing on the reality, how to successfully launch this classroom revolution and enable students to change from being passive to active, spontaneously "sitting in the front row, raising their heads, and asking questions", has already stepped onto the spotlight of the stage of higher education reform and become a highly anticipated focal issue. Looking back at the policy trajectory, since 2017, Minister Chen Baosheng solemnly put forward in the article "Striving to Run an Education Satisfying the People" that "we should initiate a classroom revolution and strive to cultivate students' innovative spirit and practical abilities", which was like a loud clarion call, ruffling the traditional waters of higher education. In 2019, the "National Vocational Education Reform Implementation Plan" further specified that "vocational colleges should strengthen professional construction and deepen curriculum reform", continuously adding fuel to the classroom revolution. Entering 2020, the "Vocational Education Quality Improvement and Excellence Cultivation Action Plan (2020 - 2023)" made precise efforts to practically promote the high-quality development of vocational education and detailed the goals and tasks of the classroom revolution one by one[2]. Until 2022, "China's Education Modernization 2035" took a commanding position, using teaching method transformation as a powerful lever to drive the classroom revolution and carefully outlining the internal logic and forward path for building high-quality higher education. All along the way, the classroom revolution is not only a practical necessity emerging to solve numerous current problems in China's higher education, but also an echo of the historical evolution and renewal of the knowledge reproduction mode along with the development of the times, accurately responding to the call of the era. It is also a considerate choice that caters to the unique cognitive needs of college students in the new era and helps them grow and soar, laying a solid foundation for their youthful dreams. From a long-term perspective, it is also a far-sighted move for higher education to take the initiative to change and seize development opportunities in the face of the quietly approaching post-modern university era.

2. Analysis of the current situation of the classroom revolution of core courses of Finance and accounting majors in higher vocational colleges in Shaanxi

2.1. Teaching mode

In recent years, driven by the classroom revolution, the teaching mode of finance and accounting majors in Shaanxi higher vocational colleges has gradually developed from the traditional teacher-lecturing to the diversified direction. Many colleges and universities have introduced project-driven teaching methods, in which teachers design projects based on actual accounting workflow, such as the preparation of corporate financial statements and cost accounting projects, and let students collaborate in groups to complete them[3]. In the process of project implementation, students can not only master professional knowledge, but also exercise the ability of teamwork, communication and solving practical problems. At the same time, the hybrid teaching mode of online and offline is also widely used. With the help of rich network teaching resources, such as online finance and accounting course platform and virtual simulation software, students can preview the course content in advance, focus on the discussion of difficult problems and practical operation in class, and consolidate knowledge through online homework and tests after class, breaking the limitation of time and space in learning.

2.2. Course content update

With the continuous revision of accounting industry standards and the rapid development of financial information technology, the core course content of finance and accounting major in Shaanxi higher vocational colleges keeps pace with The Times. On the one hand, colleges and universities integrate traditional courses such as financial accounting, financial management, and auditing into the latest interpretation of policies and regulations to ensure that students' knowledge is combined with the actual needs of the industry. For example, after the implementation of the new income criteria, the course updated the teaching content of income recognition and measurement in a timely manner[4]. On the other hand, the application of emerging technologies such as big data, artificial intelligence and blockchain in the field of finance and accounting has prompted the addition of relevant modules in the course, such as the development and application of financial robots, blockchain financial audit and other course content, to cultivate students' ability to adapt to the future intelligent financial era. Some colleges and universities also cooperate with enterprises to develop courses. Transform real project cases and workflow into teaching content to enhance practicability.

2.3. Strengthen practical teaching

The finance and accounting major in higher vocational colleges focuses on cultivating application-oriented talents, and the reform of practical teaching links is remarkable. The school training base is constantly upgraded, equipped with advanced financial software, such as the latest version of the ERP system of UF and Kingdee, simulating the real financial environment of enterprises, from accounting processing, tax declaration to financial analysis and other links of the full range of practical training. At the same time, school-enterprise cooperation has been carried out in depth. Through order classes, modern apprenticeship and other forms, students have the opportunity to enter enterprises as interns and directly participate in the daily work of the financial department of enterprises, such as assisting in processing accounting documents and participating in financial budget preparation[5], so as to accumulate practical experience. In addition, all kinds of finance and accounting skills competitions are booming, promoting teaching and learning through competition, stimulating students to improve their practical ability, and students who stand out in the competition are often able to adapt to the needs of the workplace faster.

2.4. Construction of teaching staff

In order to meet the needs of classroom revolution, Shaanxi higher vocational finance and accounting professional teachers continue to optimize. On the one hand, teacher training has been intensified, and colleges and universities regularly organize teachers to participate in professional skills training[6], such as the latest financial software operation training, seminars on cutting-edge knowledge of the industry, etc., and encourage teachers to obtain professional qualifications such as certified public accountants and tax agents to improve professional quality. Many teachers have also been sent to enterprises for temporary training, in-depth understanding of industry dynamics and actual work processes, and will integrate practical experience into teaching after returning to school. On the other hand, the introduction of talents pays attention to diversification. In addition to recruiting doctors and masters in finance and accounting to improve the theoretical teaching level, part-time teachers with rich experience in corporate finance are also introduced. They bring practical experience in the workplace into the classroom, complement the advantages of full-time teachers in the school, and create a double-teacher teaching team to provide a strong teacher guarantee for the classroom revolution.

2.5. Innovation of teaching evaluation

The traditional single teaching evaluation based on examination results has been gradually abandoned, and a diversified teaching evaluation system has been established for finance and accounting majors in Shaanxi higher vocational colleges. The proportion of process evaluation has increased, covering multiple dimensions such as students' class participation, group project performance, homework completion quality, etc., comprehensively examining students' knowledge mastery, skill improvement and quality cultivation in the learning process. For example, in the evaluation of group projects, points are scored from the aspects of project plan design, team division of labor and cooperation, and results display effect. The final evaluation is also more flexible[7]. In addition to the final exam, it is also integrated into the practical assessment, such as completing a complete set of assessment of the accounting process on the financial software to test the practical ability of students, so as to evaluate and guide students to pay attention to the comprehensive development of knowledge learning and ability training, and promote the classroom revolution to develop in depth.

3. There are problems in the classroom revolution of core courses of finance and accounting majors in higher vocational colleges in Shaanxi

3.1. Difficulty in landing teaching mode

First, teachers' ability is limited. Some teachers have been bound by traditional teaching thinking for many years, and lack a global vision of project planning in project-driven teaching when they transition to a new model. Taking the comprehensive financial training project as an example, it should cover the whole process from the original voucher filling and review to the analysis of financial statements, but the teacher may only focus on accounting processing in the design, which separates the continuity of the knowledge system, making it difficult for students to build a complete knowledge framework. In blended teaching, teachers are unable to accurately understand the difficulties of students' preparation based on online learning data, and repeated explanations of common problems in class waste precious time, and lack of personalized guidance leads to poor teaching pertinancy[8]. Second, teaching resources integration dilemma. Online teaching resources come from a wide range of sources, and the interface and operating rules of each platform are different. Teachers need to spend a lot of energy to select suitable course content resources when integrating them, such as selecting high-quality online finance and accounting case explanation videos, and taking into account the compatibility of different platforms. For students, the complex resources make them confused, do not know how to use efficiently. At the same time, the hardware update of offline teaching in the school lags behind, and equipment failures in multimedia classrooms occur frequently, affecting the fluency of the implementation of the new model, and the advantages of online and offline integration are difficult to fully demonstrate. Third, students lack collaborative guidance. In group teaching, teachers' grouping is very arbitrary, and the differences in students' personalities and abilities are not comprehensively considered. The division of labor within the group is unclear, with strong students taking charge of tasks and weak students passively looking on. For example, financial statement analysis projects, students who are good at data processing monopolize work, students with strong writing ability have no use, collaborative learning has become a form, the phenomenon of "free riding" is rampant, and students' teamwork and independent learning ability are hindered.

3.2. Poor adaptation of course content

On the one hand, regional industry docking short board. Shaanxi is a big energy province. The finance and accounting business of energy and chemical industry has its uniqueness, which involves complex methods of resource tax accounting and cost allocation. However, higher vocational finance and accounting courses mostly use general textbooks and do not integrate into local industry characteristics cases[9], such as the lack of explanation of special methods of cost accounting of energy enterprises in northern Shaanxi Province, students face complex finance and accounting businesses with local characteristics after graduation, lack of knowledge reserves, a long learning cycle, and an increase in enterprise training costs. On the other hand, students lack stratified training. The curriculum is not divided into further study and employment orientation. For students, the lack of advanced financial accounting theory deepening, academic frontier discussion content limits their knowledge reserve for further study. The practical operation training of employment-oriented students stays in the routine accounting processing, facing the insufficient practical operation training of advanced functions of intelligent financial software and complex financial risk management and control, it is difficult to meet the needs of enterprises for high-end skilled talents, and it is difficult to accurately connect talents output with market positions.

3.3. Limited depth and breadth of practical teaching

On the one hand, the school training bottleneck. The practical training venue is limited, and it is difficult to simulate the financial scenario of multi-department coordination of large enterprise groups, such as the internal capital borrowing and lending of enterprise groups and the accounting processing of related transactions. The equipment software update is slow, the application of new financial robots and the practical training of cloud financial sharing services lag behind, and the skills of students lag behind the development of the industry. The practical training instructors lack practical experience, are unable to troubleshoot complex business faults, and students' problem-solving ability is limited. On the other hand, the off-campus internship dilemma. Due to the consideration of trade secrets, enterprises have limited business opening for internship students, and arrange more basic accounting document entry and simple tax declaration, while few internship opportunities for core financial budget preparation, strategic investment analysis and other advanced and sophisticated business. Most of the internship tutors are grass-roots accountants of enterprises, busy with their own work, no time to guide students in depth, and students' internships are reduced to cheap labor, the internship effect is far lower than expected, and the practical ability is difficult to advance[10].

3.4. Teaching staff structure to be optimized

On the one hand, the quality of the two teachers is insufficient. Some teacher enterprises take temporary posts and do not deeply participate in core projects, such as the practical operation of the financial due diligence project of enterprise mergers and acquisitions, and the teaching cases are empty after returning to school, and the practical guidance is superficial. Moreover, the incentive mechanism of double-qualified teachers is not perfect, the motivation of teachers to improve practical ability is lacking, the teaching is disconnected from practice, and they cannot provide students with practical career skills[11]. On the other hand, the structure of age titles is unbalanced. Young teachers have immature teaching skills and weak classroom control. Although they are familiar with new technologies, it takes time to accumulate teaching experience. Teachers with senior professional titles are under great pressure in scientific research, scattered in teaching energy, and insufficient in curriculum design and classroom guidance. Subject leaders within the teachers'

team are not enough to lead, teaching discussions are mere formalities, cross-age and professional title collaboration obstacles are numerous, it is difficult to gather team wisdom to overcome the classroom revolution, and it is difficult to improve teaching quality.

4. Coping strategies

4.1. Build a classroom teaching quality culture

Throughout the classroom of foreign universities, students pay attention to critical thinking, encourage students to ask questions and question boldly in class, and create a classroom culture of equality between teachers and students. Therefore, the classroom teaching of applied universities in our country needs to change the status quo that teachers just say what they say and students just obey. The role of teachers in the classroom should be to guide students to master learning methods, and cultivate students' logical thinking ability, critical thinking and independent spirit. In the course of teaching, teachers need to create a natural critical learning environment to help students learn to think critically, to reason with evidence, to constantly test the quality of students' reasoning, and to raise exploratory and insightful questions about the ideas of others[12]. Through the interaction and cooperation between teachers and students in class, we can create an equal and harmonious classroom teaching culture. The cultivation of classroom teaching quality culture is a systematic project, involving schools, teachers, students and other levels, which needs to be planned and promoted step by step. Classroom is a small society, how to deal with the relationship between teachers and students, students and students will not only have a direct impact on students' behavior norms, but also have an effect on the quality of classroom teaching. Therefore, in order to build an ideal classroom and produce an expected classroom teaching culture, it is necessary to drive teachers' teaching motivation through the construction of school incentive system; It is also necessary to attract students' interest in participating in the class through teachers presenting good classroom teaching; Finally achieve the purpose of creating a high-quality classroom teaching quality culture.

4.2. Reconstruct the evaluation system of classroom teaching quality

When constructing classroom teaching quality evaluation system, applied colleges and universities should add the element of teacher self-evaluation, and give reasonable weight to student evaluation, teacher self-evaluation, supervision evaluation and peer evaluation, so as to make teaching evaluation results more scientific and effective. Optimize the classroom evaluation index system. Judging from the evaluation index system of classroom teaching quality widely implemented in application-oriented colleges and universities, the evaluation index is basically set around the teaching of teachers, such as teaching design, teaching content, teaching method, teaching attitude, etc., while the index for the appreciation of students' knowledge and ability rarely appears. Classroom teaching is a bilateral activity composed of teachers' teaching and students' learning[13]. It seems to be biased to evaluate the teaching quality only by evaluating the indicators of teachers' unilateral teaching. Naturally, the scientificity and validity of the evaluation results are not convincing. When optimizing the evaluation index system of classroom teaching quality, different evaluation contents should be determined according to different evaluation subjects. As for the index design of student evaluation of teaching, it is necessary to add indicators to measure students' learning effects on the basis of considering teachers' teaching indicators. Foreign evaluation methods can be referred to, such as the evaluation index of teaching Excellence Framework in the UK, which evaluates teaching quality from three aspects: teaching quality, learning environment, students' learning achievement and output. The three evaluation indicators all

focus on the perspective of students. Make scientific use of classroom evaluation results. Evaluation is a means, not an end.

4.3. Innovative classroom supervision model

The quality of classroom teaching directly affects the quality of talents training in colleges and universities. It is particularly important to construct perfect quality standards and innovate the whole process supervision mode of classroom teaching. From the perspective of teaching process, the classroom teaching monitoring system can be divided into three stages: pre-class preparation, classroom teaching and after-class assessment, and implement quality monitoring and management before, during and after class. The pre-preparation stage of classroom teaching includes the course setting, the arrangement of professional plans, the selection of teaching materials, the preparation of lessons and the making of courseware. To innovate the classroom teaching supervision mode, we should give full play to the role of the academic Affairs Office, the department of the college, the teaching and research office, teachers and students, and work together to contribute to improving the quality of classroom teaching, and build a multi-directional, multi-level and dynamic teaching supervision system on topics to improve the effectiveness of classroom teaching supervision. On the basis of school-level supervision, school-level supervision and the third supervision, peer evaluation teaching, leadership evaluation teaching listening, establish a suitable system to innovate the classroom supervision mode[14].

4.4. Build wisdom classroom

With the rapid development of science and technology, the classroom teaching environment and teaching methods of application-oriented colleges and universities should be followed up synchronously. New technologies should be used to optimize the classroom, improve the classroom teaching effect, and cultivate high-quality and innovative application-oriented talents in line with social development. The construction of wisdom classroom in applied colleges and universities cannot be separated from the joint efforts of schools, teachers and students. The school should update the hardware facilities that promote Internet + teaching, provide teachers and students with an innovative and intelligent learning environment, combine the school's school-running characteristics and teachers' teaching needs, transform the traditional classroom model of "podium + desk", build a "big screen + movable table and chair" model, and create a smart classroom that conforms to the school's school-running purpose. At present, there have been mature cases of building smart classrooms in foreign countries to create active learning Spaces through project construction, such as the smart classroom created by the Massachusetts Institute of Technology through the "Technology-supported active learning" project, the smart classroom of McGill University in Canada, the smart classroom of the University of Toronto in Canada, and the Japan smart Classroom in Japan. In China, in recent years, many research universities have begun to build smart classrooms, such as Tsinghua University, Sichuan University, Xiamen University, Central China Normal University, and China University of Mining and Technology. These mature experiences in building smart classrooms at home and abroad can serve as a reference for the construction of smart classrooms in application-oriented colleges and universities in China. Teachers are the most important implementers of the construction of smart classroom, and also the key link of whether smart classroom can make the best use of everything. The use of smart classroom requires teachers to have a certain amount of information technology and Internet teaching ability. To truly implement smart classroom, there are higher requirements for teachers to master professional knowledge and update speed. Therefore, it is necessary for schools to provide teachers with time and opportunities for further study, make up for their knowledge in information

technology and Internet teaching, and promote teachers to have the ability to optimize teaching by applying intelligent teaching environment to meet students' learning needs.

5. Conclusion

In conclusion, the classroom revolution in higher education, especially in the core courses of finance and accounting majors in Shaanxi higher vocational colleges, holds great significance as it is closely intertwined with talent cultivation and educational quality enhancement. While remarkable progress has been made in multiple aspects, such as the diversification of teaching modes, the updating of course content, the strengthening of practical teaching, and the optimization of teaching staff, a series of challenges also emerge. Difficulties in implementing teaching models, poor adaptation of course content, limited depth and breadth of practical teaching, and an unoptimized teaching staff structure all impede the further development of the classroom revolution. To address these issues, a series of effective coping strategies should be adopted. Firstly, building a classroom teaching quality culture is essential, which requires changing the traditional teacher-centered pattern, guiding students to think critically, and fostering an equal and harmonious classroom atmosphere through the joint efforts of schools, teachers, and students. Secondly, reconstructing the evaluation system of classroom teaching quality by incorporating teacher self-evaluation and optimizing the evaluation index system based on the perspectives of both teachers and students can make the evaluation results more scientific and conducive to teaching improvement. Thirdly, innovating the classroom supervision model and implementing a whole-process quality monitoring system involving multiple parties can enhance the effectiveness of classroom teaching supervision. Finally, building wisdom classrooms in line with the development of science and technology and school characteristics, while improving teachers' information technology capabilities and students' corresponding learning abilities, can create a more innovative and efficient teaching environment. Overall, only by continuously addressing problems and implementing these strategies can the classroom revolution in higher vocational finance and accounting education achieve its goals, cultivate high-quality application-oriented talents that meet the needs of society, and contribute to the development of higher education in China. It is a long-term and arduous task that demands the joint dedication and continuous exploration of all stakeholders in the education field.

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