The construction of the integration of theory and practice teaching mode of˝accounting˝from the perspective of characteristic education

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Abstract: The deep requirement of characteristic education is not to unify the training specifications, but to obtain the differentiated quality that matches the talent training with the college endowment, professional characteristics and students˝development orientation.As a course with both theoretical abstraction and practical standardization, ˝accounting˝has long faced the coexistence but logical separation of theory and practice:practice is compressed into a confirmatory operation after theoretical teaching, while theoretical teaching is degraded into one-way transmission of standard provisions due to the lack of traction of practical problems.Characteristic education provides a new framework for solving this dilemma.The essence of the integration of theory and practice is not the adjustment of the proportion of class hours, but the reconstruction of the relationship between theoretical knowledge and practical judgment with characteristic education as the axis.Based on this, on the basis of clarifying the connotation logic of the integration of theory and practice of˝accounting˝from the perspective of characteristic education, this paper examines the structural obstacles such as target suspension, content splicing, scene poverty and evaluation dislocation in the current teaching mode, and then constructs the teaching mode from the four dimensions of target control, content reorganization, scene embedding and evaluation traction, and puts forward the corresponding implementation strategies and guarantee conditions.Characteristic education is not an external modification of the integration of theory and practice, but an internal regulation that makes it move from"formal integration"to"logical connection."

Keywords: characteristic education; accounting; integration of theory and practice; teaching mode

1. Problem raising and concept clarification

The particularity of the accounting course is that it not only requires students to master the knowledge system with formal characteristics such as debit-credit bookkeeping method and accounting element confirmation and measurement, but also requires students to have the ability to make professional judgments in specific transaction situations.This dual attribute makes the˝combination of theory and practice˝become a self-evident principle of accounting teaching, but it is also easy to make the integration of theory and practice stay in a slogan-like consensus.The more common pattern in reality is that the theoretical class hours and the practical class hours are set and implemented separately.Practice is understood as the"application"link after the theory˝s"lecture,"and there is no internal connection between the two in the sense of knowledge generation theory.Students can complete the process operation of voucher filling and account book registration in practical training, but it is difficult to explain why specific confirmation time points or measurement attributes should be selected under a certain transaction structure;it is possible to retell the quality characteristics of accounting information in the examination, but it is impossible to make a reasonable judgment in the face of simulated business anomalies. This state of"skilled operation and judgment absence"is a typical symptom of the superficial and instrumentalization of the relationship between theory and reality.

This situation cannot simply be attributed to the lack of practical class hours or limited training conditions.The deeper problem is that the integration of theory and practice lacks a unified educational logic:why to integrate, on what basis to integrate, to what extent to integrate, these prerequisite questions have not been seriously answered, and integration is easy to become a mechanical combination of curriculum elements.Characteristic education provides the entrance of reflection on this level.The general understanding of characteristic education is that colleges and universities form differentiated talent training orientation according to their own school-running orientation, subject advantages or service orientation.However, if only understood in this sense, characteristics are only ´labels´attached to the curriculum, which cannot touch the internal structure of the teaching structure.The deep stipulation of characteristic education is that it requires education activities to shift from"mass transfer"to"evidence-based construction":on what basis?It is based on the sober judgment of"what kind of irreplaceable professional quality should be formed by students of this major,"and based on this, the arrangement of curriculum objectives, content organization and learning experience is deduced.In other words, characteristics are not external modification, but the starting point of curriculum logic.

By transferring this understanding to the integration of theory and practice in accounting, a key proposition can be obtained:the integration of theory and practice should not be understood as the combination of theoretical teaching and practical teaching in time or space, but should be understood as the symbiosis of theoretical understanding and practical judgment in the same learning process.The function of characteristic education is to provide directional constraints for this symbiosis-so that the integrated teaching model no longer pursues the minimum standard of ´enough theory and practice´, but points to a kind of ability quality with professional identification, such as the judgment to maintain the logical consistency of the criteria in complex transactions, or the migration ability to compare the accounting confirmation rules with the business essence in the digital business scene.Constructivist learning theory provides support for this position:knowledge is not an entity that is ´stored ´first and then ´extracted ´, but a product that is actively constructed by learners in situational tasks.The root cause of the separation of theory and practice is that theory is regarded as a ´conclusion ´that can be transmitted out of context, and practice is reduced to the verification of the established conclusion, so the constructive channel between the two is cut off.

Therefore, the core issue of this paper is:in the perspective of characteristic education, what logical reconstruction should underlie the integrated theory-practice teaching model of theory and practice teaching mode of ´accounting ´, so as to make theoretical teaching and practical training move from ´adjacency in class hours ´to ´connection in learning mechanism ´?This problem is decomposed into three interrelated sub-problems:what are the deep structural factors that hinder the penetration in the current teaching mode?What kind of goals and content organization principles should be followed in the construction of the model with characteristics as the axis?What strategies and guarantee conditions are needed in the implementation process to maintain the continuity of the relationship between theory and reality?

2. Survey of the status quo:Structural obstacles in the relationship between theory and reality

The examination of the existing teaching mode cannot be satisfied with the descriptive judgment of"weak practical links"and"insufficient practical ability of students."Instead, it should be asked what kind of structural arrangement makes it difficult to establish the relationship between theory and practice at a deep level.

First, the suspension of the target system makes the integration of theory and reality lose the anchor point of direction.The course objectives of"accounting"are usually presented in parallel items such as"mastering basic theories,""having practical operation ability"and"developing professional ethics."There is no lack of expression in these entries.The problem is that there is a lack of hierarchy between them:what is the overarching professional quality, and what is the performance

of this quality at different learning stages, which has not been clarified.When the target system is planarized, theoretical teaching and practical teaching will each´claim´one of them, implement and assess separately.The real meaning of the integration of theory and practice—forming progressive learning experience around the same quality—is digested by the parallel structure of the target. The requirement of"organizing courses according to certain professional qualities"for characteristic education has lost its foothold at the target level.

Secondly, the splicing of content organization makes cognitive continuity lacking between theoretical knowledge and practical tasks.In many teaching designs, the integration of theory and practice is reflected in´finishing a chapter of theory first, and then arranging a corresponding training´.This arrangement seems to correspond neatly, but in fact implies a view of knowledge:theory is self-sufficient, and practice is the´application´of theory.However, the core knowledge of accounting—such as the five-step model of revenue recognition, the criteria for the classification of financial assets—is essentially´procedural knowledge´that makes judgments in specific transaction situations, rather than´declarative knowledge´that can be fully expressed without context.When the theoretical teaching takes the standard provisions and worked examples as the main form, students obtain a set of de-contextualized rule memory;when the training requires students to complete the process operation with standardized business data, the practice becomes a mechanical application of the rules.There is a lack of a key intermediate link between the two:how to use theoretical logic to make informed judgments in the face of uncertain, abnormal or incomplete information business situations.The essence of the content splicing is to replace the"continuity of cognitive process"with the"correspondence of knowledge points."

Third, the weakening of the practice scene makes the practical judgment lose the soil of generation. Accounting practice is not the sum of the process of document filling and report preparation.Its core is to make a reasonable choice in the face of specific transaction structure, fuzzy professional judgment boundary and potential conflict of interest.However, limited by class hours, venues and data conditions, the current practice links are mostly based on standardized exercises, simplified simulation data or fixed paths in virtual simulation platforms.These scenarios are valuable in terms of training operation standardization, but it is difficult to reproduce the key characteristics of´incomplete information´,´interpretation space of standards´,´inconsistency between business essence and form´in real accounting practice.

3. Model construction:a theoretical and practical framework with characteristics as the axis

Based on the above review, this paper constructs a four-dimensional linkage"accounting"theory-practice integration teaching model of"target control-content reorganization-scene embedding-evaluation traction."The four dimensions are not parallel modules, but a progressive relationship formed around the axis of characteristic education:the goal provides direction, the content carries cognitive continuity, the scene provides the conditions for judgment, and the evaluation institutionalizes the effect of penetration.

3.1 Goal Governing:from parallel items to quality levels

The primary work of the construction of the mode is to reconstruct the target system.The goal design from the perspective of characteristic education should not pursue a comprehensive list of items, but should establish a unified professional quality and sort out the level of learning experience.For the"accounting"course, this unifying quality can be expressed as"contextualized judgment based on the logic of accounting standards":it is neither a pure theoretical understanding nor an isolated operational skill, but the ability to use the internal logic of accounting norms in specific transaction situations to make a well-founded and interpretable professional judgment.Around this quality, the goal can be divided into three progressive levels:the basic level is´normative cognition´, that is, to understand the basic rules of accounting

recognition, measurement and reporting and their institutional reasons;the middle layer is´situation transfer´, that is, using rules and identifying the influence of condition changes on judgment in structured simulation business;the high-level is´abnormal response´, that is, in the context of incomplete information or tension between business form and substance, to make inference-based judgments and explain limitations.The three levels share the same quality core.Theoretical teaching and practical training participate in the cultivation of this quality in different ways at different levels, rather than corresponding to a certain group of isolated goals.

The characteristic meaning of this goal design is that it no longer tries to cover the whole scope of accounting knowledge, but chooses a kind of ability orientation with professional recognition as the organizational principle.Different colleges and universities can completely inject differentiated emphasis into the expression of this dominant quality according to their own school-running orientation, such as emphasizing the rigor of criterion logic, or emphasizing the judgment migration in digital scenes.However, as long as the dominant quality is established, the integration of theory and practice will obtain an operable direction anchor.

3.2 Content reorganization:replace"knowledge point correspondence"with"judgment node"

The core task of content reorganization is to interrupt the splicing logic of"one chapter of theory plus one training,"and turn to the key node of accounting judgment as the organizational unit.The so-called´judgment node´refers to those links that need to use theoretical logic to identify, weigh and select situational characteristics in accounting practice.For example, the judgment of"control transfer"in revenue recognition, the estimation of"recoverable amount"in asset impairment, and the evaluation of"business model and contract cash flow characteristics"in the classification of financial instruments are all nodes with high theoretical density and large space for practical judgment. Organizing content with these nodes as units means that theoretical teaching no longer´speaks the rules´before practice, but introduces situational materials synchronously in the teaching of nodes, so that the understanding of rules and the recognition of situational features occur in the same cognitive process.

The key mechanism of this reorganization can be summarized as the combination of´theoretical anchor embedding´and´abnormal situation driving´.The theoretical anchor provides a non-simplified reasoning framework for practical tasks:when students face situations, they must invoke specific criterion logic to illustrate the basis of judgment, rather than act on intuition or operational routines.Abnormal situations prevent practice from degrading into process drills:by setting up´disturbances´such as lack of information, inconsistency between form and substance, and competitive interpretation of criteria in simulated business, students are forced to make real judgments under the support of theoretical anchor points.Theory shows its explanatory power due to the challenge of abnormal situations, and practice avoids becoming mechanical operation due to the constraint of theoretical anchor points.Therefore, the content is no longer the addition of´theoretical unit´and´practical training unit´, but a learning sequence of alternating theoretical understanding and practical judgment under the guidance of´judgment node´.

3.3 Scenario embedding:building a´cognitive tension´practice situation

The direction of scene construction should not continue to advance along the"more realistic process simulation,"but should turn to"more cognitive tension judgment situation."The cognitive characteristic of real accounting practice is not the complexity of the process, but the incompleteness of the decision-making conditions and the irreversibility of the judgment consequences.Therefore, the design of practice scenarios should intentionally retain or even create moderate uncertainty:providing incomplete source documents, requiring students to judge the possible impact of missing information;presenting a transaction arrangement that is compliant in form but doubtful in economic substance requires students to explain the basis of processing according to the logic of the criteria;in the simulation system, items that need to be adjusted inter-temporally or restated retroactively are introduced to enable students to experience the dynamic

correction of judgment.The purpose of these designs is not to increase the difficulty, but to restore the position that should be occupied in accounting practice.

Another meaning of scene embedding is the flexibility of space and time arrangement.The integration of theory and practice does not require the integration of theoretical teaching and practical operation in physical space, but requires the two to form an alternating rhythm of mutual evidence in learning time.The classroom can be used for the discussion of anchor clarification and judgment basis, and the training space carries situational judgment tasks.The two are connected through the cycle of"judgment task-theoretical questioning-corrected judgment".The"organizing learning experience according to professional quality"emphasized by characteristic education is reflected at the scene level:each practical situation contains a call for specific theoretical logic, and each theoretical clarification points to the real confusion in practical judgment.

4. Implementation strategy and guarantee conditions

The implementation of the four-dimensional framework requires specific implementation strategies and continuous guarantee conditions.At the strategic level, the first thing is to organize the teaching process with the"judgment task"as the unit, rather than the"theoretical chapter"and the"practical training course"as the units.Each judgment task includes four basic links:situation presentation, anchor inquiry, judgment formation and basis explanation.Theoretical explanation is embedded in anchor inquiry and basis explanation, while practical operation serves the formation and correction of judgment.Secondly, the focus of the teacher's role should be shifted from the"rule lecturer"to the"demonstrator and questioner of the judgment process."Many tacit dimensions of accounting judgment, such as how to determine a reasonable estimation starting point when the information is incomplete and how to weigh the tension between different quality characteristics, are difficult to pass through the explanation of the provisions, but they can be observed and internalized by students in the interaction of teachers'demonstration judgment process and questioning students'reasoning basis.Thirdly, we should establish a"common task design"mechanism between theoretical teachers and practical instructors, so that the integration of theory and practice will not slide back into a double-track operation due to the division of teachers.The process of designing and judging tasks together is itself a process of mutual calibration between theoretical logic and practical situations.

In terms of guarantee conditions, the supporting reform of the evaluation system has priority. If the final exam is still based on the recognition of the provisions of the guidelines and standard entries, the effectiveness of the aforementioned evaluation traction will be greatly offset.Therefore, it is necessary to set up an independent and operable scoring dimension for"judgment quality"in the course performance structure, and ensure that the theoretical assessment and practical assessment use common standards in this dimension.The construction of practice scenarios should follow the principle of"cognitive tension takes precedence over technical fidelity", avoiding excessive concentration of resources on the improvement of process simulation, while ignoring the design of abnormal situations and judgment spaces.In addition, the orientation of characteristic education at the college level should provide institutional support for the goal control at the curriculum level:when colleges and universities clarify the differentiated quality of their own talent training, the goal level design of the"accounting"course will obtain the basis beyond the"general qualification standard,"and the integration of theory and practice can move from"standard integration"to"characteristic integration."

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