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Collaborative Research on the Construction of Teaching and Employment Internship Bases for Accounting Major Courses

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Abstract: The rapid development of intelligent technologies such as big data, cloud computing, and AI modeling poses new challenges to the training of accounting professionals. To make up for the defects of the traditional teaching evaluation system that neglects the cultivation of practical ability and improves students' adaptability to employment, this paper constructs an evaluation index system for the teaching of accounting courses and internship bases according to the idea of system theory and the use of the coupled coordination degree model, and based on the principles of scientificity, significance, subjectivity, and independence. It is concluded that: (1) the evaluation of the teaching ability of the accounting profession in colleges and universities needs to comprehensively examine the two dimensions of the teaching of accounting professional courses and the construction of employment internship bases, to realize the organic combination of theoretical and practical education; (2) the synergistic development of the accounting professional courses and employment internship bases is an important part of the evaluation of the teaching ability of the accounting profession in colleges and universities; (3) it is difficult to keep up with the pace of the times for the lack of practical feedback of the theoretical innovations. At the pace of the times, colleges and universities must incorporate the construction of internship bases into the rating system of the teaching ability of accounting and finance to realize the two-way interaction between theory and practice and to grasp the opportunities of the development of digital intelligence technology.

Keywords: Accounting and finance professional course teaching, employment internship base construction, coupling coordination degree.

1. Introduction

The Third Plenary Session of the Twentieth Central Committee of the Communist Party of China (CPC) put forward the idea of comprehensively promoting the reform of education, science and technology, talents, and institutional mechanisms as a whole, and colleges and universities are the centralized intersection of education, science and technology, and skills, so they should focus on the enhancement of talents' independent cultivation ability, and promote the reform of the three aspects of the service strategy of the country's economic and social development, to help enhance the overall effectiveness of the national innovation system. In December 2022, the State Council's "Opinions on Deepening the Reform of the Construction of Modern Vocational Education System" put forward a new pattern of "one body and two wings" for the integration of industry and education, i.e., taking vocational education as the main body, taking the in-depth integration of industry and education and the cooperation between schools and enterprises as the two wings, and promoting the reform of the construction of the modern vocational education system to the vertical and deep development. In recent years, big data, cloud computing, AI models and other intelligent technologies have developed rapidly, and the traditional accounting profession is experiencing great changes. The new technology has not only rapidly changed the practical content of the accounting position, but also put forward new requirements for related professional course learning and new challenges for the training of accounting professionals. Currently, the content of the practice courses of accounting and finance majors is single, and backward, and the teaching plan is not reasonable. The accounting and finance majors pay more attention to theoretical knowledge, cannot solve the real problems in the work, lack the practical operation experience, and don't have enough understanding of the latest dynamics of the social enterprises and the demand of the post capacity. At the same time, the construction of an internship base exists blind construction lack of systematic, the process of random lack of standardization, content convergence lack of relevance, and so on.

It is urgent to optimize and innovate the curriculum system of accounting and finance majors and the construction of internship bases for employment. Colleges and universities need to integrate intelligent technology and other emerging content into teaching, improve students' practical ability, incorporate enterprise demand into the scope of consideration of the training system of colleges and universities, and promote the specialization and professionalization of the construction of employment internship bases. The only way to realize the synergistic development of the teaching of accounting courses and the construction of employment internship bases, and to deepen the cooperation between schools and enterprises in the field of production, learning, and research, is to realize the organic combination of theory and practice, and to promote the formation of a win-win situation between schools and enterprises. Based on this, the author has constructed a teaching evaluation system based on the coupling coordination degree model of “professional course teaching + internship base construction”, which is expected to provide a reference method for the assessment of the teaching ability to account in higher education institutions

in China and to promote the construction of high-level accounting training system.

2. Literature Review

2.1. Progress of Research on Teaching and Learning of Accounting Programs

From the supply and demand relationship, students' ability cultivation to the impact of new technology and the transformation of accounting functions, the teaching of accounting courses is always facing challenges. Xu (2024) found that the theoretical nature of accounting teaching is strong, but the practical nature is weak, the proportion of practical courses set up by the school is small as well as the teaching conditions are limited, which fails to essentially improve the practical ability of the students[13]; Wu Juan (2023), based on the interviews with the accounting majors of universities and colleges, based on the interview with the person in charge of the accounting program in colleges and universities, argues that new technology affects the reshaping of accounting functions, the importance of risk management and control has been highlighted, and the function of accounting will be redefined as a value creator[12]; Chen Shaobo, Fang Yuanyuan (2024) found that under the wave of digital transformation, accountants will be more involved in high-end financial activities such as strategic planning and risk management of enterprises. Scholars address the problems in the teaching of accounting courses and propose curriculum system optimization strategies from multiple dimensions to improve the quality of teaching accounting in universities [2]. Nana Xie (2022) argues that the construction of the curriculum system should balance the proportion of theoretical and practical course teaching[14]; Li Lin (2024) finds that the development of new technologies has increased the demand of enterprises for composite talents, and the college accounting program should shift the focus of education to the professional competence of accounting and the ability to apply information technology[8]; Zhu Dan and Zhang Jun (2023) proposed measures to optimize the curriculum of accounting and finance from the levels of education concept change, curriculum system improvement, and teachers' ability enhancement[17]; Zhou (2024) proposed that focusing on "graduation requirements" to assess the course performance can improve the quality of vocational education through the integration of Sydney Agreement[11]; Zhang Jide,Li Guanfeng (2024) discusses the use of technological development to improve the teaching system of accounting and finance courses from the perspective of workers, labor materials and labor objects[16].

2.2. Domestic and international research progress of employment internship base construction

Shen (2024) points out that there are problems such as the poor operation of school-enterprise cooperation and waste of practical training resources in the construction of on-campus practical training bases[10]; Chang Xinyang, Ge Yuliang, Wang Jun (2019) put forward that there is a lack of systematicity in the construction of internship bases in a blind construction, a lack of standardization in the process of arbitrariness and a lack of relevance in the convergence of contents, and put forward the strengthening of the construction of practice bases from the categories of regions, industries, and enterprises, at multiple levels, and in a wide range of fields [1]; Guo (2024) takes the British model apprenticeship practice base as the research object, emphasizing that selecting suitable enterprises, carrying out modern apprenticeship teaching, and constructing a targeted assessment system can achieve a win-win situation for schools, enterprises and students[5]. In the context of the impact of digitalization on talent supply and enterprise demand, Guo Liming, Li Luyue, Zheng Qinhua (2024) proposed the use of intelligent technology to empower the evaluation of students' comprehensive quality and promote the digital transformation of the evaluation of students' comprehensive quality[6]; Deng (2024) pointed out that colleges and universities can solve the structuralization of the supply of digitalized talents and the demand of industrial development by cooperating with industry-teaching integration practical training base Contradiction[3]. Yan Hong, and Zhang Yuan (2019) proposed an interdependent internship system model of internship base-university teachers-internship students, guiding students to participate in the process of internship base construction, evaluation, and improvement[15]; Hou Shibing, Mao Wei, Xuan Xuan (2015) based on the perspective of employment efficiency, put forward suggestions in terms of optimizing the top-level design, perfecting the policies and regulations, and constructing the core circle of internship practice bases[7]; Pang Lili (2015) constructed a base assessment and evaluation index system from seven aspects such as base construction and management, practice teaching, faculty construction, conditions, and facilities, etc, adhering to the characteristics of employment practice education bases[9]; Shan Xu (2020) emphasized the importance of "people" in the process of construction of internship bases with professional characteristics, which determines the level of development of the bases. The level of development of the base is determined by the importance of "people"[4].

2.3. Commentary

The teaching of accounting courses always faces multiple challenges, from the relationship between supply and demand, the cultivation of students' ability to the impact of new technologies, and the transformation of accounting functions. Existing research points out that the teaching system of college courses needs to strengthen the integration of theory and practice, promote the innovation of teaching methods and means, design and implement personalized evaluation systems, and make full use of the opportunities of digitalization and informatization development to upgrade the teaching mode of accounting courses. The construction of employment internship bases is a carrier for the cultivation of practical ability in accounting education. However, the construction of employment internship bases also reveals problems such as blind construction, process disorder, and content convergence. Aiming at this phenomenon, scholars have selected the indicators of base construction and management, practical teaching, faculty construction, conditions, and facilities to construct the evaluation index system of the employment internship base.

Although there are a lot of research results on the teaching of accounting courses and the construction of employment internship bases in their respective fields, there is a relative lack of research on the correlation between the two. The teaching of accounting courses delivers accounting talents to internship bases, and the quality teaching attracts the participation of quality enterprises and promotes the

development of internship bases; similarly, internship bases improve the comprehensive quality of students and provide the most immediate market information for colleges and universities, which feeds the improvement of the teaching of professional accounting courses. Therefore, the study of the evaluation system of the teaching of accounting courses and the construction of internship bases for employment, the relationship between the two, and the method of measuring the degree of coordination between the two, not only has rich theoretical research value, but also shows important practical significance in promoting the docking between accounting education and the job market.

3. Methods and Materials

3.1. Principle of system construction

From the point of view of the goal of talent cultivation, there is a relationship between the teaching of accounting courses and the construction of an employment internship base, which is coordinated and coupled with the development. Among them, the learning of accounting programs is the foundation of the training of accounting talents, teaching accounting students theoretical knowledge and practical experience methods, and the employment internship base is the actual place for applying theoretical knowledge and practical experience methods. Therefore, the coupling relationship between the two can be further understood from three perspectives: policy, content, and goal, to recognize the necessity of constructing an evaluation system. Firstly, at the level of policy coupling, the construction of an evaluation system on the teaching of accounting and finance professional courses and the construction of an employment internship base is in line with the policy orientation of deepening education reform, strengthening practical teaching, and promoting employment to cultivate high-end financial talents in our country, and is in line with the strategic orientation of developing the country by science and education and strengthening the country by talents; secondly, at the level of content coupling, only when both of them are in synergy and the theory is combined with the practice, can we cultivate the enterprise and society Secondly, only the synergy of the two and the combination of theory and practice can develop the accounting talents needed by enterprises and society, and improve the relationship between the supply and demand of talents in the accounting industry. Knowledge is applied to practical work, laying a solid foundation for their personal growth and career development. The synergy between the two ensures that teaching and internships are closely centered on students' cultivation goals and future career development, thus enhancing students' satisfaction and employment competitiveness, and jointly cultivating excellent accounting and finance talents in line with the needs of enterprises and society.

3.2. Evaluation methods

The term "coupling" first originated in physics, which refers to a measure of the interdependence of two entities on each other. At present, the coupling coordination model is widely used by many disciplines to study the mechanism of coupling, coordination, and feedback within the system, such as the interactive coupling of urbanization and ecosystem, and the coupling of education level and economic development. In this paper, we use "coupling coordination" to indicate the degree of coordinated development between the teaching of accounting courses and the employment internship base, to reveal the coupling mechanism and evolution trend of the teaching of accounting courses and the construction of employment internship base in colleges and universities.

First of all, this paper pre-processes the data, because the unit of each index in the evaluation system is different from each other, first of all, we have to pre-process the data, that is, we have to do the dimensionless standardization of each data.

For the positive indicators:

$$x_{ij}' = \frac{x_{ij} - \max\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right)}{\max\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right) - \min\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right)} \quad (3\text{-}1)$$

For the negative indicators:

$$x_{ij}' = \frac{\max\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right) - x_{ij}}{\max\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right) - \min\left(x_{1j}, x_{2j}, \cdots, x_{nj}\right)} \quad (3\text{-}2)$$

Calculate the entropy value of the indicator:

$$\begin{aligned} e_j &= -k\sum_{i=1}^{n} p_{ij} In\, p_{ij}, j = 1, \cdots, m \\ k &= \frac{1}{Inn} > 0,\ e_j \geq 0 \end{aligned} \quad (3\text{-}3)$$

Calculate indicator weights based on information redundancy:

$$d_j = 1 - e_j, j = 1, \cdots, m \quad (3\text{-}4)$$

$$w_j = \frac{d_j}{\sum_{j=1}^{m} d_j}, j = 1, \cdots, m \quad (3\text{-}5)$$

Finally, the coordination between the two subsystems is measured by constructing a coupling degree model between the two, which is formulated as follows:

$$C = \left[\frac{U_1 \times U_2}{(\frac{U_1 + U_2}{2})^2}\right]^{\frac{1}{2}} \quad (3\text{-}6)$$

Among them, C is the coupling degree between two systems, the value range is between 0 and 1. U1 and U2 are the sum evaluation indexes of the two subsystems of the teaching of accounting and finance professional courses and the construction of the employment internship base, respectively, and the larger the value of C is, the better the coordinated correlation between the systems is. Referring to related literature and existing research, this paper divides the coupling degree into four levels.

U1 and U2 are the sum evaluation indexes of the two subsystems of accounting program teaching and employment internship base construction, respectively. This paper adopts the entropy weighting method to calculate the weights of the factors within the evaluation system of accounting program teaching and employment internship base construction, and

assigns a larger weight to a certain element if the information entropy of its data sequence is large, in order to determine the magnitude of the influence of each internal factor on the two.

U1, U2 can be calculated by the following formula, where, is the weight coefficient of each indicator, which is calculated by entropy weight method:

$$U_1 = \sum_{i=1}^{m} \alpha_i x_i \quad (3\text{-}7)$$

$$U_2 = \sum_{j=1}^{n} \beta_j y_j \quad (3\text{-}8)$$

Since the coupling degree can only reflect the magnitude of the degree of interaction between the systems, it does not reflect the level of development of the systems. Two systems with high coupling degree may have lower development level, so only the coupling degree model can not fully reflect the relevance of the system. And the coupling coordination degree model can effectively judge the status of synergistic development between systems and the degree of coordination of interactive coupling. Therefore, this topic establishes the coupling coordination degree model on the basis of the coupling degree model to further analyze the coupling coordination level of the teaching of accounting and finance professional courses and the construction of the employment internship base as a way to reflect whether the subsystems maintain a benign development relationship with each other. The formula is as follows:

$$D = \sqrt{C \times T} \quad (3\text{-}9)$$

$$T = aU_1 + bU_2 \quad (3\text{-}10)$$

Where D is the degree of coupling coordination of the two systems, $0 \le D \le 1$; T is the comprehensive coordination index of the two subsystems, $T \in (0,1)$, which reflects the overall synergistic effect or contribution of the two systems; a, b represent the weight between the two subsystems, respectively, taking into account the interrelationships between the two and their interactions in the teaching system, this topic considers that the two elements are equally important, and therefore sets the weights of each set to 1/2. In this paper, the degree of coupling C and the degree of coupling coordination D are divided into different levels, as shown in Table 1.

Table 1. Classification of coupling degree and coupling harmonization level

Coupling C	degree of coupling	degree of coupling coordination D	Degree of coordination
0.00-0.30	low level coupling	0.00-0.30	low level of coordination
0.31-0.50	fly-down stage	0.31-0.50	Medium coordination
0.51-0.80	break-in phase	0.51-0.80	Good coordination
0.81-1.00	High level coupling	0.81-1.00	High quality coordination

According to the research and application of previous scholars on coupling relevance, this paper divides the degree of coupling into four stages: low-level coupling, fly-down stage, grinding stage, and high-level coupling, and divides the degree of coupling coordination of the two systems into four grades: low coordination, medium coordination, good coordination, and high-quality coordination.

4. Results and Discussion

4.1. Research results

This project mainly analyzes the two aspects of accounting course teaching and employment internship base construction, and establishes a set of evaluation system for the effect of "course teaching and internship construction" for accounting majors in colleges and universities, which not only reflects the goal of the school to cultivate high-level accounting talents, but also breaks the barriers between theoretical education and practical education, and improves the competitiveness and adaptability of students in the era of digitization. It can also break the barriers between theoretical education and practical education, improve the competitiveness and adaptability of students in the era of digitalization, and improve the relationship between the supply and demand of accounting professionals. The construction process of the index system follows four principles: first, the principle of scientificity, the selected indicators should take into account the students' learning outcomes, teachers' strength, the base construction environment and other factors, and strive to build a scientific and comprehensive evaluation index system; second, the principle of importance, since the evaluation system can't include all the influencing factors, it is necessary to select relevant factors that have a key impact on the quality of teaching and internship base construction; third, the principle of the subject; third, the principle of the subject; and third, the principle of the subject. The third is the principle of subjectivity, in the teaching process, students are both "customers" and "products" of teaching quality services. Therefore, full attention should be paid to the evaluation of teaching quality from the students' point of view; Fourth, the principle of independence, the indicators are relatively independent of each other, to enhance the rationality and measurability of the evaluation index system. Based on the above considerations, this project has constructed the basic framework of the indicator system of teaching and employment internship base construction for accounting and finance courses, as shown in Table 2:

Against the backdrop of the profound impact of new technologies on the accounting function and the increasingly severe employment situation of accounting students, this paper constructs a teaching subsystem for accounting programs, which covers the three dimensions of teaching input, teaching management, and teaching outcomes. The pressure of student employment is often transformed into the pressure of teaching in colleges and universities, and colleges and universities tend to respond to the status quo and seek changes by increasing teaching inputs, refining the teaching management mode, and improving the teaching results and other strategies. In this paper, we choose two indicators, namely, teachers' comprehensive quality and curriculum teaching resources, to assess the response of universities to the level of teaching resources; through the evaluation of teaching content structure and teaching methods, we measure the level of teaching management and stimulate the universities to make adaptive adjustments to the teaching

content and methods in response to the needs of technological development in the context of the intelligent era. This paper adopts the curriculum teaching results and teaching innovation ability as the measuring scale to reflect the effectiveness of the changes implemented by universities. These three dimensions, as an organic whole, jointly reveal the effectiveness and efficiency of universities in improving the quality of teaching in the accounting program.

Table 2. Evaluation index system for the coupled coordination of finance and accounting course teaching-employment internship base construction

Goal Level	System Level	Factor Level	Indicator Level	Indicator Type
Synergistic development system of the teaching of accounting and finance courses and the construction of internship bases	Teaching and Learning Subsystem of Accounting Program	Teaching input	Teachers' comprehensive quality	+
			Teaching resources	+
		Teaching management	Teaching content setting	+
			Teaching Methods	+
		Teaching Achievements	Program Teaching Achievements	+
			Teaching innovation ability	+
	Sub-system of Employment and Internship Base Construction	Base Scale Construction	Funding of the base	+
			Teacher training	+
			Number of cooperative enterprises	+
		Quality of base construction	Quality of base construction	+
			Quality of cooperating enterprises	+
			Base Characteristic Innovation	+

The employment internship base construction subsystem is centered on the two dimensions of base scale construction and quality construction. In terms of evaluation subjects, it covers multiple perspectives such as students, enterprises, and practice instructors to ensure the comprehensiveness and objectivity of the evaluation. In measuring the scale of base construction, this paper selects three key indicators: base capital investment, base faculty construction (the scope of construction includes both the practice instructors within the university and the instructors dispatched to the internship base by enterprises), and the number of cooperative enterprises. In evaluating the quality of the base construction, the degree of benefit to students, the quality of cooperating enterprises, the innovation ability of the base, and the characteristics of the base are selected as evaluation criteria, to overcome the limitation of focusing solely on the scale of the construction of employment internship bases, and aim to promote the construction of internship bases to a higher level in the context of the rapid development of digital and intellectual technology.

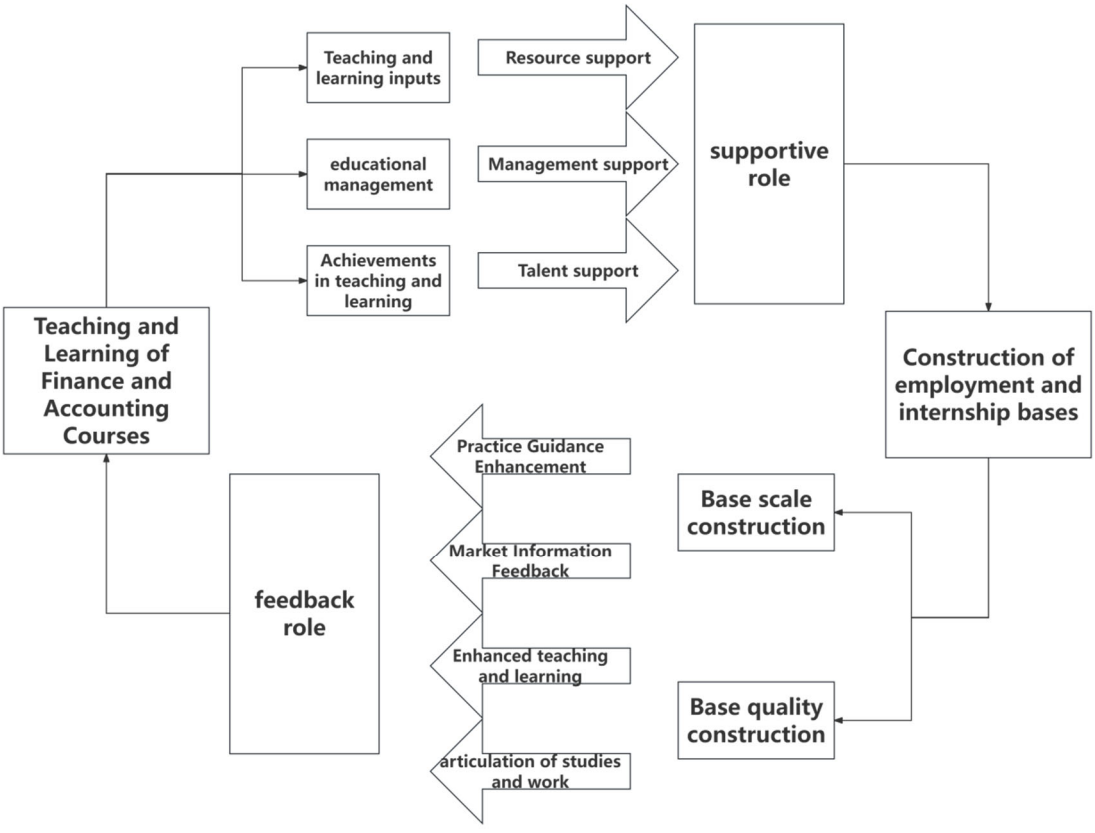

Figure 1. Mechanism of coupling between the teaching of finance and accounting courses and the construction of employment internship base

After the previous analysis, we can confirm that there is an interaction mechanism between the two subsystems of accounting and finance professional course teaching and employment internship base construction. This interaction leads to the synergistic effect between the two subsystems, realizing their organic integration and functional complementarity, as shown in Figure 1. Under the framework of synergistic development, the teaching system of accounting courses provides support for the construction of employment internship bases by increasing the investment of educational resources, optimizing teaching management, and improving teaching effectiveness, from the three levels of optimal allocation of resources, improvement of management system and enhancement of the quality of talent cultivation. Accordingly, the expansion of the scale and quality improvement of the construction of employment internship bases not only significantly strengthened the ability of universities in practical guidance, but also served as an outpost of market information, with feedback ahead of the job market, providing universities with valuable information on market supply and demand as well as industry trends, which helped universities flexibly adjust the teaching of accounting courses, further strengthened the effectiveness of teaching, and facilitated the smooth connection between learning and work practice. In turn, these effects have produced positive feedback effects on the teaching system of accounting courses from the three dimensions of enrichment of resource supply, sound information feedback mechanism, and innovation of talent cultivation mode, which have driven the deepening reform and innovative development of the teaching of accounting courses and ensured that the content of accounting education keeps pace with the needs of the times.

4.2. Discussion of results

For the wave of emerging technology development, accounting professional course teaching system lagging behind, blind construction of employment internship base and other issues, this paper in the existing accounting professional course teaching evaluation system on the basis of teaching inputs, teaching management, teaching outputs of the three dimensions of innovative expansion, at the same time, for the employment of internship base construction evaluation system, this paper from the scale of the internship base construction, the quality of the construction of the two dimensions to implement the Innovative reconstruction. The innovation and expansion of the index system will help the efficient accounting profession effectively cope with the impact of the development of new technologies, and effectively alleviate the teaching pressure due to the transformation of talent employment pressure. By comprehensively evaluating the status quo of professional curriculum teaching and employment internship base construction, colleges and universities can take targeted improvement measures based on the relevant indicators and the results of the coupled coordination model to ensure that accounting education can keep pace with the times.

This paper abandons the traditional paradigm of separating the teaching of accounting courses and the employment internship base, and adopts the overall perspective of system theory, which regards the teaching of accounting courses and the construction of employment internship base as two interrelated and mutually affecting systems, and takes the coordinated development status of them as the key basis for evaluating the overall development level of the teaching of accounting in colleges and universities. On this basis, this paper introduces the coupling theory into the field of evaluation of professional teaching ability of colleges and universities, which greatly enriches the application scenario and practical value of the coupling model at the theoretical level.

Further, this paper applies the coupling coordination model to quantitatively analyze the teaching of college accounting courses and the construction of employment internship bases, and to measure the level of coordinated development between them. Through this method, we are able to obtain the coordinated development coefficients that are comparable both horizontally and vertically, so that we can comprehensively and accurately grasp the development trend and dynamic change of the teaching and learning of the accounting profession. This study not only has important theoretical value, but also shows far-reaching practical significance and wide application prospects in promoting the close connection between accounting education and the job market.

5. Conclusion

(1) The assessment of the teaching ability of the college accounting program needs to comprehensively examine the two dimensions of the teaching of the accounting program and the construction of the employment internship base. The former highlights the achievements of universities in theory teaching, and the latter maps out the effectiveness of schools in practical guidance. The two complement each other, complement each other, and jointly construct a composite framework for the evaluation system of accounting teaching, realizing the organic integration of theoretical and practical education.

(2) In the process of evaluating the teaching ability of the accounting profession in colleges and universities, the synergistic development of the professional accounting courses and the employment internship base is an important part of the evaluation system. The traditional evaluation system tends to unilaterally emphasize the construction of the curriculum teaching system, and belittle the value of practical ability in the curriculum teaching, which leads to the difficulty of students to adapt to the high practical requirements of the workplace environment, which in turn triggers the imbalance between supply and demand in the accounting talent market. In contrast, the new accounting teaching ability evaluation system significantly emphasizes the key role of employment internship base in the training of accounting talents, and strives to realize the deep integration and unification of theoretical knowledge and practical operation.

(3) With the rapid development of big data, cloud computing, AI models and other intelligent technologies, it is difficult to ensure that the theoretical innovation supported by the lack of practical feedback can ensure that the curriculum system keeps pace with the times, and it is difficult to effectively promote the high-quality development of the education of accounting talents with a single teaching system. Therefore, it is necessary to incorporate the construction of internship base into the evaluation system of accounting teaching ability, and realize the two-way interaction between theory and practice. Specifically, it should rely on the advantageous resources of theoretical teaching, build

internship bases, and continuously optimize the theoretical teaching system based on the feedback of the internship bases, so as to finally establish a high-level accounting education system.

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