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Research on the Construction Path of "Golden Courses" with Online-Offline Integration: A Case Study of the Teaching Practice of Intermediate Financial Accounting on Xuexitong Platform

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ABSTRACT
Against the dual background of the digital transformation of education and the construction of "Golden Courses", Intermediate Financial Accounting, a core course for accounting majors, is faced with such pain points as the disconnection between theory and practice, low student participation, and a single evaluation system. Based on the "Three Attributes and One Level" (high-level, innovative and challenging) as the construction criteria for Golden Courses, and combined with the teaching practice on the Xuexitong platform, this paper explores the construction path of Golden Courses with online-offline integration from four dimensions: resource construction, teaching mode, evaluation system and teachers' competence. The research shows that building a "three-dimensional resource library", reconstructing a closed-loop teaching mode of "pre-class - in-class - after-class", and optimizing the process evaluation system can significantly improve the quality of course teaching, enhance students' professional accounting literacy and practical ability, and provide a reference for the construction of Golden Courses for similar core professional courses.

KEYWORDS
Golden courses blended learning intermediate financial accounting; Process assessment

1 Introduction

In 2018, the Ministry of Education issued the Notice on Earnestly Implementing the Spirit of the National Conference on Undergraduate Education in Colleges and Universities in the New Era, which clearly proposed to "eliminate low-quality courses and create Golden Courses" and effectively improve the quality of course teaching. Connecting Basic Accounting and Advanced Financial Accounting, Intermediate Financial Accounting covers the core content of enterprise accounting calculation, features both theoretical depth and practical complexity, and is a key course for cultivating students' professional accounting judgment ability. However, the traditional teaching mode has three major pain points: first, the disconnection between theory and practice, with outdated case updates in textbooks, making it difficult for students to transform accounting standards into practical operations; second, low student participation, as the abstract and tedious course content and one-way indoctrination teaching lead to passive learning among students; third, a single evaluation system, which relies on the final closed-book examination and neglects the ability development in the learning process.

As a mainstream online teaching platform, Xuexitong has such functions as resource integration, interactive feedback and data tracking, providing technical support for online-offline integrated teaching. Taking the teaching practice of Intermediate Financial Accounting on the Xuexitong platform as a case, this paper systematically analyzes the logic and specific path of constructing Golden Courses with online-offline integration, aiming to solve the pain points of traditional teaching, realize the transformation from "knowledge imparting" to "ability cultivation", and provide a replicable and promotable practical plan for the construction of Golden Courses for accounting majors.

2 Existing Problems in the Traditional Teaching of Intermediate Financial Accounting

To design the construction path accurately, it is necessary to first clarify the core problems of the traditional teaching of Intermediate Financial Accounting that are inconsistent with the standards of Golden Courses, which can be summarized into four categories:

2.1 Fragmented Teaching Resources, Unable to Support the Demand for "High-level"

Traditional teaching resources are mainly textbooks and PPTs, with two major defects: first, the delayed update of resources. For example, newly revised or issued accounting standards fail to be integrated into teaching in a timely manner, leading to the disconnection between what students learn and practical work; second, the single dimension of resources, lacking practical operation resources (such as real enterprise vouchers and account book samples) and extended resources (such as real questions of intermediate accounting examinations and industry research reports), which cannot meet students' progressive needs from "knowledge memorization" to "ability application".

2.2 One-way Teaching mode, Unable to Stimulate "Innovative" Thinking

The traditional classroom is dominated by "teacher's lecture + example explanation", with students in a passive receiving state: there is no pre-class preview guidance, making students lack a preliminary understanding of complex concepts (such as "amortized cost" and "variable consideration"); there is no interactive design in class, making it difficult for students to participate in case discussions and inhibiting their innovative thinking; there is no consolidated closed-loop after class, and students only review knowledge through homework, unable to deepen their understanding of practical problems, resulting in the "disconnection between learning and application".

2.3 Rigid Evaluation System, Unable to Reflect the "Challenging" Orientation

Traditional evaluation is mainly based on "final closed-book examination + regular homework", with obvious defects: first, a single evaluation dimension, focusing on knowledge memorization (such as dictation of accounting standard clauses and preparation of simple accounting entries), while neglecting high-level abilities (such as comprehensive practical analysis and professional judgment); second, the lack of process evaluation, which cannot track students' growth trajectory in the understanding of accounting standards and case discussion, making it difficult to objectively reflect students' real abilities; third, delayed feedback, the final exam results can only be fed back at the end of the semester, so students cannot adjust their learning strategies in a timely manner.

2.4 Limitations of Teachers' Competence, Unable to Adapt to the Needs of Integrated Teaching

Some teachers tend to "emphasize theory over technology": first, they insufficiently explore the functions of platforms such as Xuexitong, only using them to release homework and notices, without making full use of its interactive and data tracking functions; second, they lack practical experience, making it difficult to design cases close to the real scenarios of enterprises, leading to the formalization of online-offline integrated teaching and the failure to achieve the goal of "ability cultivation".

3 The Construction Path of Online-Offline Integrated Golden Course for Intermediate Financial Accounting

Taking Xuexitong as the technical carrier and centering on the four core elements of "resources - mode - evaluation - teachers", a construction system of Golden Courses with online-offline integration is constructed, and the specific paths are as follows:

3.1 Build a "Three-dimensional Resource Library" to Lay a Solid "High-level" Foundation for Golden Courses

A systematic resource library is constructed on the Xuexitong platform with the dimensions of "theory - practice - extension" to meet the learning needs at different stages:

Resource update mechanism: Update resources every semester according to the changes in accounting standards

Table 1 The Three-Dimensional Resource Library

Resource Dimension	Specific Content	Functional Support of Xuexitong	Construction Goal
Theoretical Resources	1. Micro-lecture videos; 2. PPTs of key and difficult points	Task points, video playback, annotation function	Help students accurately understand theories and break through difficult points
Practical Resources	1. Real enterprise cases; 2. Links to practical training platforms (Wangzhongwang Practical Training Platform); 3. Voucher/account book samples	Case library, external links, file download	Realize the connection between "theory and practice" and cultivate operational ability
Extended Resources	1. Interpretation of new accounting standards; 2. Excerpts of financial reports of listed companies; 3. Real questions and analysis of qualification examinations	Data area, online quiz, discussion area	Improve students' industry cognition and examination ability, and reflect the " challenging" attribute

(such as the latest documents of the Ministry of Finance) and enterprise practical cases (such as hot issues of annual financial reports) to ensure the timeliness of resources; encourage students to participate in resource construction, such as submitting case analysis reports, which will be included in the case library after being reviewed by teachers to stimulate students' initiative.

3.2 Reconstruct the "Three-stage" Teaching Mode to Strengthen the "Innovative" Attribute of Golden Courses

Taking the closed-loop of "online preview before class - offline interaction in class - online consolidation after class" and combining the functions of Xuexitong to design differentiated teaching activities, the one-way indoctrination mode is broken:

3.2.1 Pre-class: Online Preview to Accurately Locate Learning Needs

Teachers release "preview tasks" through Xuexitong, including:

Core tasks: Watch micro-lectures (e.g., "Depreciation of Fixed Assets") and complete online small quizzes (focusing on concept understanding);

Extended tasks: Read enterprise cases (e.g., "Fixed Asset Management of Huawei") and submit one question in the discussion area.

Teachers analyze students' weak points through Xuexitong data (completion rate of task points, quiz accuracy rate, key words of questions), and adjust the key points of in-class teaching accordingly to realize "teaching based on learning".

3.2.2 In-class: Offline Interaction to Deepen Ability Cultivation

In-class teaching is dominated by "case discussion + interactive feedback", and the participation is improved with the help of Xuexitong tools:

Case teaching: In view of pre-class questions, carry out group discussions, such as "Analyze the rationality of inventory impairment provision of an enterprise". Groups submit discussion results through Xuexitong, and teachers randomly select groups to present. The comments focus on the "logic of professional judgment" rather than the "standard answer";

Real-time interaction: Use the functions of "check-in", "rush to answer" and "bullet screen" on Xuexitong to break the silent atmosphere; for common problems in the discussion, teachers explain synchronously through blackboard writing and online resources to deepen understanding;

Practical simulation: Conduct offline practical training in the computer room, students enter the Wangzhongwang Practical Training Platform through links to complete financial accounting practical training operations, and teachers give on-site guidance to solve operational problems in a timely manner.

3.2.3 After-class: Online Consolidation to form a Learning Closed-loop

After-class "knowledge consolidation" is realized through Xuexitong:

Basic consolidation: Release homework, and teachers correct it online and mark error points;

Extended improvement: Release extended cases (e.g., "Accounting Treatment of Tesla's Leasing Business"), organize online debates (e.g., "The Impact of Leasing Standards on the Financial Statements of Automobile Enterprises"), and teachers guide students to extend from the "accounting perspective" to the "industry perspective";

Q&A and feedback: For common problems in students' homework, teachers can conduct online centralized explanations (Xuexitong's "live broadcast" function) and provide a one-on-one private message Q&A channel at the same time.

3.3 Optimize the "Two-dimensional" Evaluation System to Highlight the "Challenging" Attribute of Golden Courses

Breaking the evaluation mode of "final examination determining the whole result", a two-dimensional system of "process evaluation + summative evaluation" is constructed, in which process evaluation accounts for 50% and summative evaluation accounts for 50%, and the evaluation data are mainly from Xuexitong.

3.3.1 Process Evaluation (50%): Track the Whole Learning Process

Table 2 Indicators of Process Evaluation

Evaluation Indicator	Weight	Data Source
Completion rate of preview tasks	5%	Task point data of Xuexitong
Online quiz scores	10%	Quiz records of Xuexitong
Discussion participation	10%	Discussion area of Xuexitong
Homework quality	10%	Homework scoring of Xuexitong
Practical training performance	15%	Teachers' offline records + practical training system data

3.3.2 Summative Evaluation (50%): Focus on High-level Abilities

The final examination adopts the form of "closed-book + case analysis", reducing the proportion of knowledge memorization questions and increasing the proportion of high-level ability questions, such as:

Comprehensive practical questions: "A listed company carried out a merger and acquisition business in 2024. Please prepare the relevant accounting entries and analyze the impact of the business on the 2024 income statement";

Professional judgment questions: "An e-commerce platform launched the 'rent-to-own' service. Combined with the new leasing standards, judge whether the business should be accounted for as 'leasing' or 'sales' and explain the reasons".

Through summative evaluation, students are guided to shift from "rote memorization" to "comprehensive application", reflecting the "challenging" attribute of Golden Courses.

3.4 Improve Teachers' "Dual Integration" Competence to Guarantee the Quality of Golden Course Construction

Teachers are the core subject of Golden Course construction and need to have the "dual integration" competence of "integration of theory and practice, integration of technology and teaching":

Improvement of practical competence: Cooperate with accounting firms and enterprises, encourage teachers to participate in projects and accumulate practical cases; invite corporate financial directors to participate in course construction and jointly design case and practical training content;

Improvement of technical competence: Carry out special training on Xuexitong (such as "use of data dashboard" and "live broadcast interaction skills"), organize teachers to carry out "demonstration courses of integrated teaching" and exchange experience in the application of platform functions; encourage teachers to participate in research on educational technology topics and transform research results into teaching practice.

4 Practical Effects of the Golden Course Construction for Intermediate Financial Accounting

Taking the 2023 accounting majors of an application-oriented undergraduate university as the research object, the above path was adopted to carry out one semester of teaching practice to verify the construction effect.

4.1 Significant Improvement in Student Participation

From the data of the Xuexitong platform, students' participation in all links of teaching has been significantly improved: the completion rate of pre-class task points is at a high level, and most students can make good learning preparations in advance; the participation in in-class discussion and rush-to-answer links is good, and the proportion of students who take the initiative to participate in classroom interaction has increased significantly; the participation rate of after-class extended cases is particularly prominent, and the vast majority of students are willing to take the initiative to participate in after-class practical learning. Students feedback that "online resources are interesting and practical, and they can express their own views in in-class discussions, no longer feeling confused in class".

4.2 Dual Improvement of Students' Scores and Abilities

In terms of scores: Compared with the traditional teaching mode, students' overall scores in the final examination have been significantly improved, the average score has increased steadily, and the proportion of students who failed has dropped sharply, effectively improving the overall academic level; in the process evaluation, the homework quality of most students has reached a good or above standard, and the gradual progress of students' professional ability can be clearly seen.

In terms of abilities: From the results of financial accounting practical training, most students can quickly familiarize themselves with and master accounting processing operations, have basic professional judgment ability, and the

integration of theory and practice has been further improved.

5 Conclusions and Prospects

Taking the teaching practice of Intermediate Financial Accounting on the Xuexitong platform as a case, this paper verifies the effectiveness of the construction path of Golden Courses with online-offline integration: laying a solid foundation of theory and practice through the "three-dimensional resource library", stimulating students' initiative through the "three-stage" teaching mode, highlighting the ability orientation through the "two-dimensional" evaluation system, and guaranteeing the teaching quality through teachers' "dual integration" competence, which can effectively achieve the "Three Attributes and One Level" goal of Golden Courses.

The construction of Golden Courses can be further deepened in the future: first, resource upgrading, introducing more virtual simulation experiments (such as the virtual scene of "enterprise bankruptcy liquidation accounting") to enhance the immersion of practical simulation; second, inter-school collaboration, jointly building and sharing resource libraries with multiple universities to expand the radiation range of Golden Courses; third, personalized teaching, analyzing students' learning characteristics based on the big data of Xuexitong and pushing personalized learning resources (such as pushing "micro-lectures on accounting entry preparation" for students with weak foundations and "CPA comprehensive questions" for excellent students) to realize "teaching students in accordance with their aptitude".

The construction of Golden Courses with online-offline integration is a dynamic optimization process, which needs to continuously adjust the path in combination with technological development and teaching needs to truly improve the course quality and cultivate accounting professionals who meet the social needs.

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