

Research on the Optimization of the Practical Teaching Quality Evaluation System and Evaluation Methods for Undergraduate Accounting Majors

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Abstract: In the era of digital intelligence economy, the accounting industry is undergoing a profound transformation from accounting-oriented to intelligent decision-making-oriented, which puts forward new requirements for the quality of practical teaching for undergraduate accounting majors. The current practical teaching evaluation system has structural defects such as single objectives, limited subjects, weak process assessment, imperfect indicator system, and delayed feedback, which are difficult to adapt to the needs of talent training in the new era. Based on the CIPP evaluation model, this paper systematically diagnoses the core problems of current practical teaching evaluation, constructs a dynamic evaluation closed-loop system covering four dimensions: context, input, process, and product, designs a systematic evaluation indicator system with 4 first-level indicators, 12 second-level indicators, and 36 third-level indicators, and uses the Delphi method and analytic hierarchy process to determine the weight of each dimension, ensuring the rationality of weight distribution through consistency test. In terms of the optimization of evaluation methods, this paper puts forward innovative paths from four dimensions: diversification of evaluation subjects, dynamization of evaluation content, intellectualization of evaluation methods, and real-time evaluation feedback, and constructs an implementation guarantee mechanism from five aspects: organization, system, technology, team, and funds, forming a complete closed loop of “evaluation-feedback-improvement”. This study provides theoretical reference and practical path for improving the quality of practical teaching for undergraduate accounting majors in application-oriented universities.

Keywords: Undergraduate Accounting; Practical Teaching; Quality Evaluation; CIPP Model; Digital Intelligence Transformation

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1. Research Status

The transformation of the accounting industry is driven by the intelligent digital economy, and the quality evaluation of practical teaching in accounting programs has remained a core research hotspot in the reform of finance and accounting education. Domestic scholars have carried out extensive studies covering evaluation concepts, indicator system construction, model application, and digital and intelligent innovation in practical teaching.

In terms of the construction of practical teaching evaluation systems, Chen Yunjuan and Wang Jingli (2022) oriented to the talent cultivation positioning of application-oriented undergraduate universities, and constructed a practical teaching evaluation framework for accounting majors from three dimensions: practical teaching conditions, teaching implementation,

and teaching effectiveness. Nevertheless, their indicator system focuses excessively on traditional operational capabilities and fails to fully cover emerging digital and intelligent competencies such as big data analysis and Robotic Process Automation (RPA)^[1]. From the dual perspectives of business-finance integration and industry-education integration, Liu Xiaomeng and Ge Jun (2024) proposed reform strategies for accounting talent cultivation, emphasizing that teaching evaluation criteria should be closely aligned with the actual competency demands of enterprise job posts. However, their research did not form a complete and operable closed-loop evaluation mechanism for practical teaching^[2].

A number of scholars have introduced the Context-Input-Process-Product (CIPP) evaluation model into finance and accounting teaching research. Chen Wenting (2023) explored the construction of a practical teaching evaluation system for accounting majors based on the CIPP model and verified its applicability to the teaching evaluation reform of accounting disciplines. Even so, her research mainly focuses on macroscopic framework design, lacking refined tertiary observation indicators and corresponding weight allocation schemes^[3]. Zhai Yuqin and Zhang Min (2024) adopted the CIPP model to construct evaluation indicators for undergraduate accounting courses in the digital intelligent era. Their research targets curriculum construction evaluation rather than the whole-process practical teaching links of professional accounting programs^[4].

With the widespread popularization of artificial intelligence technology, digital and intelligent evaluation methods have become a new frontier of educational research. Xie Danyang and Zhu Li (2025) pointed out that the assessment mode of accounting practical teaching needs innovative transformation amid digital intelligent upgrading, and advocated collecting whole-process learning data via information technology. However, their study lacks systematic design for embedding AI technology into the complete evaluation closed loop^[5]. Against the background of new quality productive forces, Chen Xiaofang et al. (2025) proposed a cultivation path for intelligent accounting talents, stressing the importance of evaluating students' digital literacy and job adaptability. Nonetheless, they failed to build an integrated system covering evaluation indicators, weight settings, and feedback mechanisms^[6].

A comprehensive review of existing literature shows that current studies have identified the prominent drawbacks of traditional accounting practical teaching evaluation, including single evaluation subjects and a result-oriented evaluation tendency that neglects procedural performance. Researchers have attempted to optimize teaching evaluation by applying the CIPP model and digital intelligent evaluation tools. However, existing research still has obvious deficiencies. First, most studies focus on either single-course reform or macroscopic framework construction, while few investigations concentrate on building a full-process CIPP evaluation system tailored to undergraduate accounting practical teaching. Second, most research on digital and intelligent evaluation stays at the theoretical level, without forming an integrated closed-loop solution involving indicators, weights, evaluation methods, and guarantee mechanisms. Third, there is insufficient in-depth discussion on the implementable paths of multi-stakeholder collaborative evaluation and evaluation-driven teaching improvement under the industry-education integration context.

Accordingly, based on the talent cultivation demands of the accounting industry in the digital intelligent era, this study reconstructs the practical teaching quality evaluation system for undergraduate accounting majors with the support of the CIPP model, improves the corresponding evaluation indicators, methods and guarantee mechanisms, and remedies the deficiencies of existing research.

2. Current Situation and Problem Diagnosis of Practical Teaching for Accounting Majors

2.1 Types and Characteristics of Practical Teaching for Undergraduate Accounting Majors

According to training objectives and teaching stages, practical teaching for undergraduate accounting majors can be divided into four levels: curriculum experiments, relying on theoretical courses such as Basic Accounting and Financial Accounting, focus on verifying knowledge and mastering basic operations; professional training, including accounting simulation, ERP sand table, and tax training, emphasizes the ability to handle specialized businesses; comprehensive practice, including professional internship, graduation internship, and graduation thesis, aims to improve the comprehensive application of knowledge and post adaptability; innovation and entrepreneurship practice, through discipline competitions, innovation and

entrepreneurship projects, and social practice, focuses on cultivating innovative thinking and entrepreneurial ability.

The core characteristics of its practical teaching are reflected in four aspects: first, strong applicability, as practical teaching is a key link connecting theory and profession, emphasizing “learning by doing” in simulated or real scenarios; second, compoundness, requiring students to comprehensively apply interdisciplinary knowledge such as finance, taxation, auditing, and management, and integrate data analysis and information technology application capabilities; third, contextuality, using digital twin and virtual simulation technologies to help students understand professional requirements and response logic of accounting work in a highly simulated workplace environment; fourth, dynamics, requiring teaching content and evaluation system to be continuously updated with accounting standards, tax policies, and information technologies to adapt to industry development requirements such as Golden Tax Phase IV and cultivate students’ dynamic adaptability.

2.2 Review of the Current Evaluation System

At present, four mainstream models have been formed in the practical teaching evaluation of undergraduate accounting majors, but all have obvious shortcomings: result-oriented evaluation takes internship reports, experimental scores, and graduation theses as the core basis, which is easy to operate and quantify, but ignores students’ growth and ability improvement in the practice process and cannot reflect the real teaching effect; process record evaluation records participation through attendance, experimental logs, internship appraisal forms, etc., but mostly stays at the “recording” level, lacking in-depth analysis and teaching application; dual-subject evaluation is participated by both school teachers and enterprise supervisors, but due to the lack of unified standards and effective incentive mechanisms, enterprise evaluation is mostly a formality with only general judgments; competency-based evaluation attempts to design indicators from multiple dimensions of knowledge, ability, and quality, which is in line with talent training needs in concept, but is difficult to implement in practical application due to abstract indicators and difficult quantification.

From the overall operation of the evaluation system, the core shortcomings are reflected in four aspects: evaluation subjects are mainly school teachers, with low participation of enterprises and social institutions, and lack of student self-evaluation and peer evaluation, resulting in a single evaluation perspective; evaluation content focuses on the assessment of accounting skills, with insufficient evaluation of core abilities such as data analysis, digital intelligence technology application, professional judgment, and ethical decision-making; evaluation methods are mainly paper material review and on-site defense, lacking support from information-based means, making it difficult to realize real-time monitoring and data analysis of the teaching process; evaluation standards are mostly based on teaching syllabi and internship unit appraisals, with insufficient connection with accounting professional qualification standards and enterprise post competency standards, leading to disconnection between evaluation and market demand.

2.3 Analysis of Core Problems and Causes

Combining the characteristics of practical teaching and the shortcomings of evaluation models, the core problems of the current practical teaching evaluation system for undergraduate accounting majors can be summarized into five aspects, corresponding to the five key links of the evaluation system: “goal setting”, “subject composition”, “process monitoring”, “tool support”, and “feedback mechanism”. First, single evaluation objectives, disconnected from the needs of the digital intelligence economy, still focusing on the assessment of traditional accounting skills and ignoring core abilities such as digital intelligence technology application, cross-border integration, innovative thinking, and professional literacy; second, single evaluation subjects, lack of multi-subject collaborative mechanism, low participation of social forces such as enterprises, and insufficient cultivation of students’ self-evaluation and reflection ability; third, weak process assessment, insufficient dynamic monitoring and ability cultivation, focusing on summative results and lacking assessment of soft skills and digital intelligence abilities such as communication and collaboration, professional judgment, and data mining; fourth, imperfect indicator system, lack of systematicness and scientificity, with single indicator dimensions and vague levels, not deeply integrated with contemporary teaching elements such as virtual simulation technology and industry-education integration; fifth, delayed evaluation feedback, lack of closed-loop improvement mechanism, making evaluation results unable to adjust the teaching process in real time and lacking the closed loop of “evaluation-feedback-improvement”.

The causes of the above problems can be attributed to five aspects. To facilitate the systematic grasp of the structural defects

and deep-seated causes of the current evaluation system, the core problems and causes are summarized in Table 1. First, insufficient depth of industry-education integration, with school-enterprise cooperation staying at the surface and failing to form a stable collaborative education mechanism; second, lagging construction of “dual-qualified” teachers, with teachers lacking front-line industry practice experience and unable to effectively guide digital intelligence practical teaching; third, insufficient investment in practical teaching resources, with training platform construction lagging behind technological development and incomplete configuration of virtual simulation and intelligent teaching equipment; fourth, rigid evaluation system design, lacking flexible adjustment and incentive and restraint mechanisms, making it difficult to adapt to dynamic industry changes; fifth, lagging application of digital intelligence evaluation technology, failing to realize automatic collection, intelligent analysis, and real-time feedback of process data.

Figure 1: Core Problems and Causes of the Current Practical Teaching Evaluation System for Undergraduate Accounting Majors

Problem Dimension	Core Problem Manifestations	Main Causes
Evaluation Objectives	Single objectives, disconnected from digital intelligence economy needs	Insufficient depth of industry-education integration
Evaluation Subjects	Single subjects, lack of multi-subject collaborative mechanism	Lagging construction of “dual-qualified” teachers
Process Assessment	Weak process assessment, insufficient dynamic monitoring	Insufficient investment in practical teaching resources
Indicator System	Imperfect indicator system, lack of systematicness	Rigid evaluation system design
Feedback Mechanism	Delayed feedback, lack of closed-loop improvement	Lagging application of digital intelligence evaluation technology

3. Reconstruction of the Evaluation System Based on the CIPP Model

3.1 Overview of the CIPP Evaluation Model and Its Applicability Analysis

Proposed by American educational evaluation expert Daniel L. Stufflebeam in 1966, the CIPP evaluation model is a comprehensive educational evaluation model oriented to decision-making and focusing on improvement functions, running evaluation through the complete process of planning, design, implementation, and achievement. Its core includes four dimensions: context evaluation aims to clarify the environmental background, demand objectives, and existing problems, solving the problem of “whether the objectives meet social needs and whether existing conditions support the achievement of objectives”; input evaluation focuses on resource allocation, program design, and guarantee conditions, solving the problem of “what feasible programs are available and what resources are needed for support”; process evaluation monitors the implementation and deviation of the implementation process, solving the problem of “whether the plan is implemented as expected and how to adjust and improve in a timely manner”; product evaluation measures the achievement degree of objectives and value realization, solving the problem of “whether the objectives are achieved and the degree of value realization”.

The CIPP model is highly compatible with the practical teaching evaluation of undergraduate accounting majors: first, it conforms to the systematic characteristics of practical teaching, and its four-dimensional structure is highly corresponding to the systematic elements of practical teaching “goal positioning-resource guarantee-teaching implementation-effect output”, realizing full-process and multi-dimensional evaluation; second, it meets the evaluation needs of industry-education integration, forming a school-enterprise collaborative evaluation closed loop through context evaluation focusing on industrial demand, input evaluation focusing on school-enterprise resource allocation, process evaluation focusing on collaborative effect, and product evaluation focusing on employer feedback; third, it supports the innovation of digital intelligence evaluation methods, and the four-dimensional framework reserves space for the application of information technologies such as artificial intelligence, big data, and virtual simulation, promoting the digital and intelligent upgrading of evaluation; fourth, it promotes the continuous improvement of teaching quality, forming a quality improvement closed

loop of “evaluation-feedback-improvement-re-evaluation” through the feedback and application of evaluation results in each dimension, conforming to the core requirement of continuous improvement of higher education quality.

3.2 Optimization Principles for Evaluation System Design

Reconstructing the practical teaching quality evaluation system for undergraduate accounting majors based on the CIPP model needs to base on the needs of accounting talent training in the digital intelligence economy era, combine the characteristics of practical teaching, and follow four core principles:

First, take the improvement of students’ abilities as the core. The evaluation system focuses on students’ mastery of basic accounting principles, application of professional knowledge, and improvement of practical operation skills, conforming to the OBE education concept, reversing curriculum objectives from graduation requirements, organizing teaching and evaluation centered on students, and the ultimate purpose of evaluation is to promote the development of students’ professional ability and comprehensive literacy rather than simple grade assessment.

Second, take process monitoring as the guarantee. Evaluation not only pays attention to the final results of practical teaching but also values the implementation, resource investment, and teacher-student interaction in the teaching process, establishes a teaching quality standard system based on knowledge points and ability points, finds problems and corrects deviations in a timely manner through full-process monitoring, and provides a guarantee for the improvement of teaching quality.

Third, take the participation of multiple subjects as the characteristic. Construct a multi-evaluation community of school, enterprise, society, and students, integrate the evaluation perspectives of school teachers, enterprise supervisors, third-party institutions, and students themselves, ensure the objectivity and scientificity of evaluation, and conform to the talent training reform direction of science-education integration and industry-education integration.

Fourth, take the empowerment of digital intelligence technology as the support. Actively use information technologies such as artificial intelligence, big data, and virtual simulation to innovate evaluation methods, realize automatic collection of evaluation data, intelligent analysis of evaluation process, and real-time feedback of evaluation results, improve the scientificity and efficiency of evaluation, and adapt to the digital intelligence transformation requirements of the accounting industry.

3.3 Structural Design of the Evaluation System

According to the four-dimensional framework of the CIPP model, aiming at the five core problems of the current evaluation system and combining the characteristics of accounting practical teaching, a comprehensive and systematic practical teaching quality evaluation system is constructed. The evaluation focus and content of each dimension are clarified as follows:

Context Evaluation: Context evaluation aims to examine the compatibility between the positioning of practical teaching objectives and social needs, providing a basis for the revision of training objectives and the adjustment of teaching plans. It mainly includes four aspects: analysis of industrial development trends and talent demand, focusing on the impact of digital intelligence technology on the accounting profession and the dynamic changes of industry talent abilities; evaluation of training objective positioning, examining whether the training objectives reflect the digital intelligence orientation and conform to the application-oriented school positioning; evaluation of student development demand, understanding students’ career planning and learning expectations to match teaching supply with student demand; evaluation of policy, regulation and standard connection, checking whether the training program meets national professional teaching quality standards and connects with professional qualification certification requirements.

Input Evaluation: Input evaluation aims to assess the resource allocation and condition guarantee of practical teaching, providing a basis for the optimal allocation of resources and the improvement of guarantee mechanisms. It mainly focuses on five aspects: evaluation of teaching staff, examining the proportion of “dual-qualified” teachers, industry practice experience, and participation of enterprise supervisors; evaluation of practice platform, assessing the advancement of on-campus training bases, construction level of virtual simulation laboratories, and stability of off-campus internship bases; evaluation of curriculum resources, reviewing the rationality of practical curriculum system, textbook update speed, and construction of digital teaching resources; evaluation of fund investment, calculating the proportion of practical teaching funds, investment in equipment maintenance, and guarantee level of internship funds; evaluation of system guarantee, checking the perfection and

implementation of practical teaching management, quality monitoring, and school-enterprise cooperation systems.

Process Evaluation: Process evaluation aims to monitor the implementation process of practical teaching, find and solve problems in a timely manner, and provide a basis for the optimization of the teaching process. It mainly focuses on five aspects: evaluation of teaching plan implementation, monitoring teaching progress, content completion, and applicability of teaching methods; evaluation of teacher-student interaction quality, examining the frequency and effect of teacher guidance, student participation, and teaching interaction efficiency; evaluation of school-enterprise cooperation depth, assessing the participation degree of enterprises in curriculum construction and teaching implementation and the effect of joint guidance; evaluation of practical teaching management, checking the effectiveness and standardization of attendance, safety, and quality monitoring; evaluation of information technology application, examining the use frequency and application effect of virtual simulation platforms, intelligent teaching tools, and online resources.

Product Evaluation: Product evaluation aims to measure the final effect of practical teaching, providing a basis for the judgment of talent training quality and continuous improvement. It mainly includes five aspects: evaluation of student ability achievement, assessing the mastery of professional knowledge, level of practical skills, application ability of digital intelligence technology, and cultivation effect of professional literacy; evaluation of employment quality, tracking the initial employment rate, professional counterpart rate, starting salary level, and initial career development performance; evaluation of innovation and entrepreneurship, counting discipline competition awards, participation in innovation and entrepreneurship projects, and output of scientific research achievements; evaluation of social reputation, investigating employer satisfaction, alumni evaluation, and social recognition of talent training quality; evaluation of sustainable development, assessing graduates' career development potential, job mobility, and long-term development literacy such as lifelong learning ability.

3.4 Construction of the Evaluation Indicator System

Under the CIPP four-dimensional evaluation framework, following the principles of “systematicness, scientificity, operability, and modernity”, a practical teaching quality evaluation indicator system including four levels: target layer, criterion layer, indicator layer, and observation point is constructed. The target layer is the comprehensive evaluation of practical teaching quality for undergraduate accounting majors, the criterion layer is four first-level indicators of context, input, process, and product, and the indicator layer is divided into 12 second-level indicators and 36 third-level indicators, each with specific observation points to ensure the evaluation is implementable and quantifiable. To systematically present the corresponding relationship and observation points of each level of indicators, the indicator system structure shown in Table 2 is constructed.

Context Evaluation Indicators (B) include 3 second-level indicators and 6 third-level indicators: Industrial Demand Compatibility (B1), with 2 observation points: “matching degree between training objectives and digital intelligence economy needs” and “connection degree between curriculum system and professional ability standards”; Student Development Adaptability (B2), with 2 observation points: “clarity of students' career planning” and “matching degree between learning expectations and teaching supply”; Policy Standard Compliance (B3), with 2 observation points: “achievement degree of national professional standards” and “integration degree of professional qualification certification”.

Input Evaluation Indicators (I) include 4 second-level indicators and 12 third-level indicators: Teaching Staff Support (I1), with 3 observation points: “proportion of dual-qualified teachers”, “teachers' industry practice experience”, and “participation depth of enterprise supervisors”; Practice Platform Perfection (I2), with 3 observation points: “advancement of training base equipment”, “functional completeness of virtual simulation platform”, and “stability of off-campus bases”; Curriculum Resource Sufficiency (I3), with 3 observation points: “proportion of practical courses”, “update speed of digital textbooks”, and “utilization rate of online resources”; Fund and System Guarantee (I4), with 3 observation points: “proportion of practical teaching funds”, “investment intensity of equipment renewal”, and “completeness of management systems”.

Process Evaluation Indicators (P) include 4 second-level indicators and 12 third-level indicators: Teaching Implementation Standardization (P1), with 3 observation points: “implementation rate of teaching plans”, “diversification degree of teaching methods”, and “student attendance rate”; School-Enterprise Collaboration Depth (P2), with 3 observation points: “enterprise participation degree in curriculum construction”, “coverage rate of school-enterprise joint guidance”, and “number of industry-education integration projects”; Quality Management Effectiveness (P3), with 3 observation points: “frequency of

process monitoring”, “timeliness of problem feedback”, and “implementation rate of rectification measures”; Technology Application Adequacy (P4), with 3 observation points: “usage rate of intelligent teaching tools”, “use frequency of virtual simulation platforms”, and “application degree of learning data analysis”.

Product Evaluation Indicators (O) include 4 second-level indicators and 14 third-level indicators: Ability Achievement (O1), with 4 observation points: “pass rate of professional knowledge assessment”, “compliance rate of practical skills”, “application ability of digital intelligence technology”, and “level of professional ethics literacy”; Employment Quality Excellence (O2), with 4 observation points: “initial employment rate”, “professional counterpart rate”, “employer satisfaction”, and “starting salary level”; Innovation and Entrepreneurship Activity (O3), with 3 observation points: “award rate of discipline competitions”, “participation rate of innovation and entrepreneurship projects”, and “output rate of scientific research achievements”; Sustainable Development Potential (O4), with 3 observation points: “career development speed of graduates”, “job mobility”, and “willingness of lifelong learning”.

Figure 2: Practical Teaching Quality Evaluation Indicator System for Undergraduate Accounting Majors

First-level Indicators	Second-level Indicators	Third-level Indicators (Observation Points)
Context Evaluation	Industrial Demand Compatibility	Matching degree between training objectives and digital intelligence economy needs, connection degree between curriculum system and professional ability standards
	Student Development Adaptability	Clarity of students' career planning, matching degree between learning expectations and teaching supply
	Policy Standard Compliance	Achievement degree of national professional standards, integration degree of professional qualification certification
Input Evaluation	Teaching Staff Support	Proportion of dual-qualified teachers, teachers' industry practice experience, participation depth of enterprise supervisors
	Practice Platform Perfection	Advancement of training base equipment, functional completeness of virtual simulation platform, stability of off-campus bases
	Curriculum Resource Sufficiency	Proportion of practical courses, update speed of digital textbooks, utilization rate of online resources
	Fund and System Guarantee	Proportion of practical teaching funds, investment intensity of equipment renewal, completeness of management systems
Process Evaluation	Teaching Implementation Standardization	Implementation rate of teaching plans, diversification degree of teaching methods, student attendance rate
	School-Enterprise Collaboration Depth	Enterprise participation degree in curriculum construction, coverage rate of school-enterprise joint guidance, number of industry-education integration projects
	Quality Management Effectiveness	Frequency of process monitoring, timeliness of problem feedback, implementation rate of rectification measures
	Technology Application Adequacy	Usage rate of intelligent teaching tools, use frequency of virtual simulation platforms, application degree of learning data analysis
Product Evaluation	Ability Achievement	Pass rate of professional knowledge assessment, compliance rate of practical skills, application ability of digital intelligence technology, level of professional ethics literacy
	Employment Quality Excellence	Initial employment rate, professional counterpart rate, employer satisfaction, starting salary level
	Innovation and Entrepreneurship Activity	Award rate of discipline competitions, participation rate of innovation and entrepreneurship projects, output rate of scientific research achievements
	Sustainable Development Potential	Career development speed of graduates, job mobility, willingness of lifelong learning

4. Optimization of Evaluation Methods

Aiming at the shortcomings of the current evaluation system in subjects, content, methods, and feedback, combined with the requirements of the CIPP four-dimensional evaluation system, the optimization paths of practical teaching evaluation methods for undergraduate accounting majors are proposed from four dimensions: diversification of evaluation subjects, dynamization of evaluation content, intellectualization of evaluation methods, and real-time evaluation feedback, realizing the all-round upgrading of the evaluation system.

4.1 Diversification of Evaluation Subjects: Constructing a Multi-Subject Collaborative Evaluation Community

Break the single evaluation subject pattern of school teachers, construct a four-in-one multi-evaluation subject framework of “school-enterprise-society-students”, clarify the responsibilities and weights of each subject, and form a collaborative evaluation mechanism. School subjects consist of professional teachers, teaching managers, and supervision experts, responsible for teaching process monitoring, professional knowledge assessment, and practical skill evaluation; enterprise subjects include financial personnel, human resource managers, and industry experts of cooperative enterprises, participating in the formulation of evaluation standards, internship guidance, and professional literacy evaluation; social subjects consist of employers, third-party evaluation institutions, and industry associations, carrying out graduate tracking surveys and third-party professional level assessments to enhance the objectivity and authority of evaluation; student subjects cultivate learning reflection ability and critical thinking through self-evaluation and peer evaluation, realizing the transformation from “passive evaluation” to “active participation”.

In terms of specific implementation, a core evaluation mechanism of “school evaluation + enterprise evaluation + student self-evaluation” is established, with clear weight distribution: school evaluation accounts for 50%, responsible for the assessment of academic performance, graduation design, curriculum training, etc.; enterprise evaluation accounts for 30%, with enterprise supervisors inputting students’ internship performance, professional literacy, post practical ability and other assessment opinions in real time on the internship platform; student self-evaluation accounts for 20%, conducting self-evaluation of the learning process and ability improvement through internship logs, learning summaries, reflection reports, etc. At the same time, an incentive and restraint mechanism for enterprise participation in evaluation is established to enhance enterprise enthusiasm through signing strategic cooperation agreements, co-constructing industrial colleges, setting up enterprise scholarships, etc., and unifying enterprise evaluation standards and scoring scales to avoid formalistic evaluation.

4.2 Dynamization of Evaluation Content: Establishing a Multi-Level Objective Evaluation System

Establish a dynamic adjustment mechanism for evaluation indicators and content, keep pace with the development of the digital intelligence economy and the reform of the accounting industry, and ensure the modernity and applicability of evaluation content. First, connect with industrial and professional standards, integrate enterprise post competency standards, accounting professional qualification certification standards, and professional skill level standards into evaluation indicators to realize accurate connection between evaluation and market demand; second, keep up with the forefront of technological development, include the application ability of digital intelligence technologies such as financial sharing, RPA financial robots, big data analysis, and blockchain accounting into evaluation content to adapt to the digital intelligence transformation needs of the industry; third, strengthen soft skill evaluation, increase the weight of professional literacy such as communication ability, teamwork, critical thinking, ethical decision-making, and professional judgment, realizing all-round evaluation of “hard skills + soft literacy”.

Construct a multi-level and progressive evaluation objective system to fundamentally solve the problem of single evaluation objectives. Evaluation objectives are divided into three levels: knowledge and skill level focuses on the mastery of professional knowledge and proficiency of practical skills, which is the basic objective of practical teaching; comprehensive ability level focuses on comprehensive abilities such as financial analysis, communication and collaboration, and digital intelligence technology application, which is the core objective of practical teaching; professional literacy level focuses on literacy such as professional ethics, innovative thinking, continuous learning, and professional ethics, which is the advanced objective of practical teaching. At the same time, implement hierarchical and classified evaluation, design differentiated

standards for different grades and practice types: lower grades focus on basic skills, higher grades focus on comprehensive ability and innovative thinking; curriculum experiments focus on operation specifications, professional internships focus on post adaptability and professional literacy, realizing accurate and personalized evaluation.

4.3 Intellectualization of Evaluation Methods: Innovating Digital Intelligence Evaluation Means

Supported by digital intelligence technology, innovate practical teaching evaluation methods, realize the transformation from “traditional manual” to “intelligent digital”, and improve the scientificity, efficiency, and accuracy of evaluation. First, virtual-real integrated three-dimensional assessment, using digital twin and virtual simulation technologies to build a “virtual enterprise + real business” assessment scenario, the system automatically records operation tracks, error rates, and completion efficiency, generates student ability portraits, and realizes immersive ability evaluation; second, digital intelligence-driven dynamic quantitative model, introducing RPA technology to automatically capture process data such as classroom participation, training operations, and internship performance, using analytic hierarchy process and fuzzy comprehensive evaluation model to calculate evaluation scores in real time, and supporting multi-dimensional analysis through visual dashboards; third, artificial intelligence-assisted evaluation, using large language models to conduct semantic analysis of internship logs and reflection reports, presenting students’ knowledge mastery and ability shortcomings with the help of knowledge graphs, exploring the application of AI in internship report review and defense evaluation to improve evaluation efficiency and objectivity; fourth, electronic portfolio evaluation, establishing a practical ability electronic file for each student, completely recording the whole-process learning achievements and growth tracks such as curriculum experiments, professional training, internship practice, and discipline competitions, realizing the organic combination of process evaluation and result evaluation.

4.4 Real-time Evaluation Feedback: Constructing a Full-Process Dynamic Feedback Mechanism

Break the traditional “end-of-term centralized feedback” model, establish a four-in-one full-process dynamic feedback mechanism of instant feedback, stage feedback, summary feedback, and tracking feedback. Instant feedback collects teaching and learning data in real time through information platforms, synchronizes feedback problems to teachers and students, and supports dynamic adjustment of teaching strategies; stage feedback conducts staged evaluation at key nodes of practical teaching, summarizes problems and optimizes follow-up teaching; summary feedback conducts comprehensive evaluation at the end of the semester or internship, providing a basis for teaching plan revision and curriculum system optimization; tracking feedback establishes a long-term graduate tracking survey mechanism, continuously collects employer feedback and career development data, and tests talent training quality.

At the same time, construct an in-depth application mechanism of evaluation results, making evaluation a real starting point for improving teaching quality: link evaluation results with teachers’ performance assessment, professional title evaluation, and merit evaluation to motivate teachers to improve practical teaching ability; link with curriculum improvement, professional construction, and resource allocation to optimize curriculum content and training platforms in a timely manner; combine with students’ merit evaluation, scholarship assessment, and employment recommendation to stimulate students’ initiative in participating in practical teaching, forming a virtuous cycle of “evaluation-feedback-application-improvement”.

5. Implementation Path and Guarantee Mechanism

5.1 Indicator Weight Determination and Quantitative Model

To ensure the objectivity, scientificity, and rationality of evaluation indicator weight distribution, this study adopts a combination of the Delphi method and analytic hierarchy process (AHP) to determine the weight of each level of indicators. The specific implementation steps are as follows: first, form an expert team, select experts with rich experience in accounting education, industry enterprises, and teaching management to participate in consultation, ensuring the authority and comprehensiveness of expert opinions; second, construct a hierarchical structure model, divide the practical teaching quality evaluation indicator system into three levels: target layer, criterion layer, and indicator layer, and clarify the subordinate relationship of each level of indicators; third, carry out Delphi expert consultation, collect experts’ opinions on the importance of indicators through multiple rounds of anonymous consultation, and repeatedly feedback and adjust until experts reach a consensus; fourth, construct a judgment matrix and calculate weights, use the 1-9 scale method for experts to compare

indicators at each level in pairs, and calculate the weight vector of each indicator through analytic hierarchy process; fifth, conduct consistency test to ensure the judgment matrix has satisfactory consistency; sixth, determine combined weights, calculate the final weight of each level of indicators relative to the total target.

Through expert consultation and analytic hierarchy process calculation, the weight distribution of the four first-level indicators is finally obtained. Among them, process evaluation has the highest weight, conforming to the core requirement of “emphasizing process and monitoring” in practical teaching; context evaluation has a relatively low weight because it is a top-level design link that needs to be implemented through subsequent dimensions. The weight distribution has good logical consistency through consistency test. The above weight distribution is based on the comprehensive practical teaching links of accounting majors in application-oriented universities, with adjustability, and can be dynamically adjusted according to the characteristics of different types of universities or different practical teaching links. The comprehensive evaluation of practical teaching quality adopts a weighted summation model, calculates the comprehensive score according to the score of each indicator and the corresponding weight, and judges the practical teaching quality level according to the preset grade standard.

5.2 Implementation Guarantee Mechanism

To ensure the effective implementation and standardized operation of the practical teaching quality evaluation system under the CIPP model, an all-round and systematic implementation guarantee mechanism is constructed from five aspects: organization, system, technology, team, and funds. Each mechanism is deeply linked with the four-dimensional evaluation system to form a supporting joint force.

Organization Guarantee: Establish a leading group for practical teaching quality evaluation, headed by the vice president in charge of teaching, to coordinate and organize evaluation work; set up a special evaluation office to be responsible for plan formulation, data analysis, and result feedback; establish a two-level evaluation work mechanism at the university and college levels, with colleges responsible for specific implementation and the university responsible for supervision, guidance, and result review.

System Guarantee: Formulate the Practical Teaching Quality Evaluation Measures for Accounting Majors, clarifying the purpose, procedures, and result application of evaluation; improve practical teaching management systems, standardize teaching planning, organization and implementation, and quality monitoring; establish an evaluation result application system, linking with teachers’ performance assessment, professional title evaluation, professional construction, and curriculum improvement; formulate special management rules for the four-dimensional evaluation system to ensure that each dimension of evaluation is based on evidence.

Technology Guarantee: Build a practical teaching quality management information platform, integrating functions of teaching management, data collection, analysis and evaluation, and feedback improvement, accurately connecting with the four-dimensional evaluation system; promote the construction of virtual simulation laboratories and intelligent classrooms to provide technical support for intelligent evaluation; strengthen data security management, establish standardized processes for the collection, storage, and use of evaluation data.

Team Guarantee: Select teachers with rich teaching experience and evaluation literacy to form a professional evaluation team; carry out training on evaluation theories and methods to improve teachers’ data analysis and information technology application capabilities; establish an enterprise expert database to unify evaluation standards; improve the training mechanism for “dual-qualified” teachers, encouraging teachers to go deep into enterprise practice to improve practical guidance ability.

Fund Guarantee: Set up a special fund for practical teaching quality evaluation to ensure key work such as plan research and development, platform construction, and expert consultation; increase investment in practical teaching to ensure the renewal of training bases, upgrading of virtual simulation platforms, and deepening of school-enterprise cooperation; establish a fund use performance evaluation mechanism to improve fund use efficiency and provide stable financial support for the operation and optimization of the evaluation system.

5.3 Closed-Loop Feedback and Continuous Improvement

Establish an in-depth linkage mechanism between evaluation results and teaching improvement. The operation logic of this closed-loop mechanism is shown in Figure 1, reflecting the transformation path of each dimension of evaluation results to

teaching improvement, ensuring that the evaluation results of the four dimensions of context, input, process, and product can effectively feed back teaching practice, forming a complete closed loop of “evaluation-feedback-improvement-re-evaluation” and promoting the continuous improvement of practical teaching quality.

Context Evaluation Feedback: Regularly revise training objectives and curriculum system according to the evaluation results of industrial demand, employment standards, policies and regulations, etc., to ensure that talent training is synchronized with social needs and solve the problem of disconnection between evaluation objectives and the times.

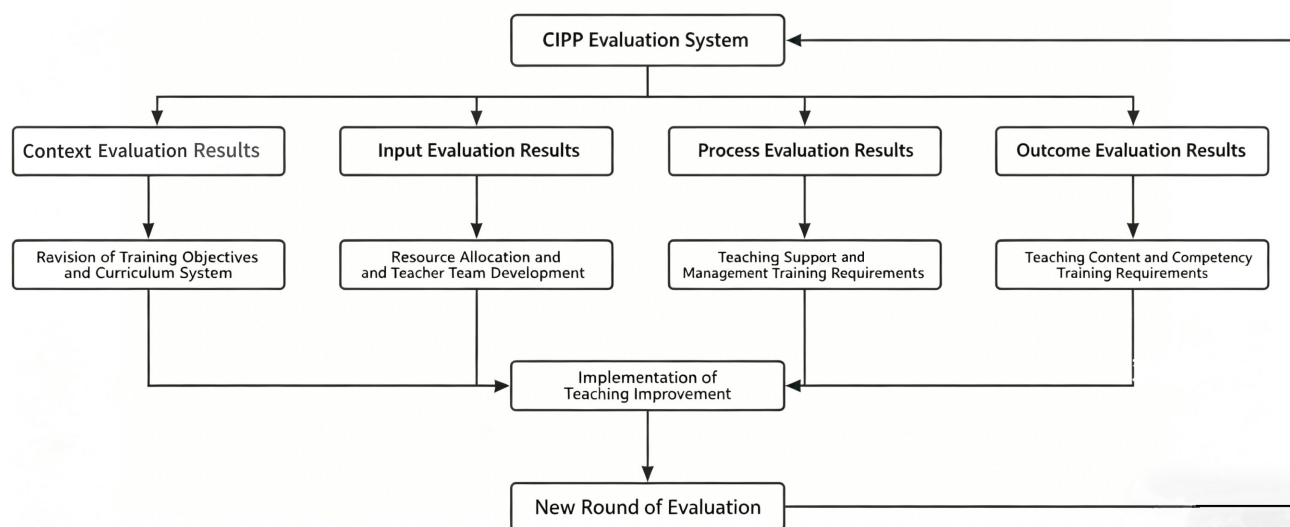
Input Evaluation Feedback: Timely supplement teaching resources, update training equipment, strengthen the construction of “dual-qualified” teams, improve school-enterprise cooperation platforms according to the evaluation results of resource shortage, equipment aging, and teacher shortcomings, to ensure that resource allocation meets the needs of practical teaching.

Process Evaluation Feedback: Dynamically adjust teaching strategies, strengthen personalized guidance, deepen school-enterprise cooperation, optimize management processes according to problems such as teaching plan implementation deviation, students’ learning difficulties, and insufficient school-enterprise collaboration, to realize the continuous optimization of the teaching process.

Product Evaluation Feedback: Targetedly optimize teaching content, strengthen the cultivation of weak abilities, adjust practical teaching links according to students’ ability shortcomings, employer feedback, and employment quality problems, to improve talent training quality and post adaptability.

Through the above closed-loop feedback mechanism, evaluation results are transformed into specific actions for teaching improvement, making the evaluation system a real “baton” and “booster” for improving practical teaching quality, and realizing the continuous optimization and improvement of practical teaching quality for undergraduate accounting majors.

Figure 3: Closed-Loop Feedback and Continuous Improvement Mechanism of Practical Teaching Quality Evaluation



6. Conclusion

Based on the CIPP evaluation model, this study systematically diagnoses the core problems of the practical teaching evaluation system for undergraduate accounting majors, and constructs a comprehensive and systematic practical teaching quality evaluation system. The current evaluation system has structural defects such as single objectives, limited subjects, weak process assessment, imperfect indicators, and delayed feedback, which are difficult to adapt to the needs of talent training in the digital intelligence economy era. The four-dimensional framework of the CIPP model is highly compatible with the characteristics of practical teaching, providing scientific support for full-process evaluation. The evaluation system constructed based on this covers four first-level indicators, 12 second-level indicators, 36 third-level indicators and observation points. The weight distribution determined by the Delphi method and analytic hierarchy process has passed the consistency test, with both scientificity and adjustability. In terms of evaluation methods, a four-in-one multi-evaluation community of “school-enterprise-society-students” is constructed, intelligent means such as virtual-real

integrated assessment, digital intelligence-driven quantitative model, and AI-assisted evaluation are introduced, and a full-process dynamic feedback mechanism is established; through the five-in-one guarantee mechanism of organization, system, technology, team, and funds deeply linked with the four-dimensional evaluation system, a complete closed loop of “evaluation-feedback-improvement” is formed.

In the future, the research can be further deepened from four aspects: carry out empirical research to test the feasibility and effectiveness of the evaluation system; deepen the application of digital intelligence technology to improve the intelligence and accuracy of evaluation; expand the application scope of the evaluation system to form differentiated configuration schemes by type and level; strengthen international comparison and local integration, and explore the path of connecting with international certification standards.

With the development of digital intelligence technology and the reform of the accounting industry, universities should continuously update evaluation concepts, innovate evaluation methods, promote the improvement of practical teaching quality through evaluation reform, and provide a strong guarantee for cultivating high-quality compound accounting talents meeting the needs of the digital intelligence economy era.

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Conflict of Interests

The authors declare that there is no conflict of interest regarding the publication of this paper.

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