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Research on the Collaborative Design of Interdisciplinary Courses in Accounting and Intellectual Property

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ABSTRACT
Against the background of the deepening of the national innovation-driven development strategy and the vigorous development of the digital economy, intellectual property has become a key component of enterprises' core competitiveness. As a core tool for value management, accounting is increasingly integrated with intellectual property, and the shortage of compound talents has become a core bottleneck restricting the in-depth integration of the two. As the core carrier of interdisciplinary education, the scientificity and rationality of curriculum collaborative design directly determine the quality of interdisciplinary talent cultivation. However, the current design of relevant courses in Chinese universities is still trapped in the predicament of "disciplinary separation", "theory disconnected from practice", and "lack of systematic design". Based on relevant literature as the core research foundation, combined with interdisciplinary education theory and enterprise practical needs, this paper breaks through the limitation that existing literature mostly focuses on a single practical link or scattered curriculum suggestions, and proposes an innovative "goal-content-teaching-evaluation" four-in-one collaborative design system, clarifying its core viewpoints and research propositions. At the same time, combined with practical cases and policy orientation, it improves the implementation path and guarantee mechanism, providing original and operable theoretical reference and practical guidance for universities to carry out interdisciplinary education in accounting and intellectual property and solve the problem of compound talent cultivation.

Keywords*: Accounting, Intellectual property, Interdisciplinarity, Curriculum collaborative design, Compound Talents.*

1. INTRODUCTION

1.1 Research Background

With China's economy shifting to high-quality development, the new round of technological revolution and industrial transformation has promoted the increasing prominence of the strategic position of intellectual property. The links such as the value realization and risk control of intellectual property are inseparable from the support of accounting tools, and the in-depth integration of the two has moved from theory to practice. Combined with literature and enterprise research, new businesses such as intellectual property pledge financing are constantly emerging, but the shortage of compound talents is prominent. Most of the existing courses in universities are based on a single discipline, and there is a lack of effective collaboration between accounting and intellectual property disciplines, resulting in students trained being unable to meet the needs of practical positions. Existing literature mostly focuses on a single practical link, and there is insufficient systematic research on curriculum collaborative design. The relevant regulations jointly issued by the Ministry of Finance and the State Intellectual Property Office in 2018 further highlight the policy demand for interdisciplinary education. Based on this, this paper focuses on the collaborative design of interdisciplinary courses in accounting and intellectual property.

1.2 Research Significance

1.2.1 Theoretical Significance

First, it enriches the theoretical system of interdisciplinary curriculum collaborative design, constructs a "four-in-one" collaborative design system, and provides a new research perspective; second, it deepens the research on the integration of accounting and intellectual property, and constructs an integration theoretical framework from the source of talent cultivation; third, it improves the theory of compound talent cultivation, clarifies the composition of core competencies of interdisciplinary talents, and provides original theoretical reference for the reform of interdisciplinary education in universities.

1.2.2 Practical Significance

The practical value of this paper is mainly reflected in two dimensions: first, it provides actionable practical reference for the reform of interdisciplinary education in universities, effectively solves the pain points of scattered courses and poor connection, and relies on a scientific collaborative design model to specifically solve the prominent problems in curriculum setting, teaching content and practical links, helping to improve the quality of talent cultivation; second, it accurately meets the industry's demand for compound talents, cultivates professional talents with both accounting practical ability and intellectual property literacy, provides strong support for the development of enterprise practical work, and helps the coordinated development of the accounting and intellectual property industries.

1.3 Literature Review and Research Orientation of This Paper

1.3.1 Foreign Research Status and Reference

Foreign research in this field started early, mainly focusing on intellectual property accounting, information disclosure and interdisciplinary talent cultivation. Foreign universities generally pay attention to the integrated development of accounting and intellectual property disciplines, not only offering interdisciplinary courses, but also emphasizing the combination of theoretical knowledge and practical application. However, due to the essential differences between the foreign legal system and talent demand and those in China, their research results are difficult to be directly applied to the training practice of Chinese universities. Based on this, this paper combines China's actual national conditions to construct a collaborative design system adapted to local needs, making up for the applicability shortcomings of foreign research in China.

1.3.2 Chinese Research Status and Limitations

By sorting out existing literature, it can be seen that domestic relevant research mainly focuses on four fields: intellectual property accounting, information disclosure, practical application and interdisciplinary talent cultivation. Scholars have explored from different research perspectives, but there are still three obvious limitations: first, the research perspective is relatively scattered, there is a lack of systematic exploration on curriculum collaborative design, and a complete design system has not yet been formed; second, the relevant suggestions on curriculum design are lack of pertinence, mostly scattered views, and do not have strong operability; third, the research on the implementation guarantee mechanism is relatively superficial, and key links such as university-enterprise collaboration are not valued, resulting in the difficulty in implementing the design scheme, which is also the core entry point of this research.

1.3.3 Research Orientation of This Paper

Based on existing literature as the research foundation, drawing on the practical cases and theoretical support therein, combined with the data obtained from independent research and research thinking, this paper forms four original research results: first, it clarifies that curriculum collaborative design is a key measure to solve the dilemma of shortage of compound talents; second, it constructs a "goal-content-teaching-evaluation" four-in-one curriculum collaborative design system; third, it proposes a "four-stage progressive" implementation path and "five guarantee mechanisms"; fourth, combined with the development trend of digital economy and relevant policy orientation, it optimizes curriculum content and teaching mode, enhancing the forward-looking and practical value of the research.

1.4 Research Methods and Research Content

1.4.1 Research Methods

This paper adopts three types of research methods to support the research: first, the literature research method, which systematically sorts out relevant domestic and foreign literature and research results, extracts core viewpoints, analyzes existing deficiencies, and lays a solid theoretical foundation for the original research of this paper; second, the case analysis method, which combines existing literature cases and enterprise practical cases obtained from research, analyzes the actual needs of the integration of the two disciplines, and provides practical support for curriculum design; third, the induction and innovation design method, which sorts out the problems and causes in existing research and practice, innovatively constructs the curriculum collaborative design system and implementation path, and highlights the original viewpoints of this paper.

1.4.2 Research Content

The research content of this paper is divided into six parts, which are progressive and logically coherent: the first part is the introduction, focusing on expounding the research background, research significance, literature review, research methods and research content, and clarifying the research innovation points of this paper; the second part is relevant concepts and theoretical basis, defining the core research concepts and sorting out the relevant theories supporting this research; the third part is the analysis of current situation, problems and causes, putting forward original analysis viewpoints; the fourth part is the principles and system construction of collaborative design, constructing a "four-in-one" original design system; the fifth part is the implementation path and guarantee measures, clarifying the specific scheme for the implementation of the system; the sixth part is conclusions and prospects, summarizing the original research results of this paper and putting forward the expansion direction of follow-up research.

1.5 Research Innovation Points and Deficiencies

1.5.1 Research Innovation Points

First, it breaks the limitation of scattered existing research perspectives and constructs a "goal-content-teaching-evaluation" four-in-one collaborative design system; second, combined with the characteristics of China's enterprise practice and the actual situation of university talent cultivation, it proposes a hierarchical and progressive training goal and a "four-in-one" curriculum content system; third, it designs a "four-stage" implementation path and "five guarantee mechanisms", solving the pain point of "emphasizing design but neglecting implementation" in existing research and improving the operability of research results.

1.5.2 Research Deficiencies

There are two deficiencies in the research process of this paper: first, due to the limitation of data acquisition conditions, large-scale research on the setting of relevant courses in domestic universities has not been carried out, and the current situation analysis is mainly based on existing literature and data from some enterprise surveys, which may have certain one-sidedness; second, the research on the evaluation of curriculum design effect is relatively superficial, no specific evaluation index system has been designed, and no relevant empirical test has been carried out, which can be further optimized and improved for this deficiency in the follow-up.

2. RELEVANT CONCEPTS

2.1 Accounting Discipline and Intellectual Property Discipline

As an applied discipline, accounting takes currency as the core measurement unit, mainly responsible for the accounting, supervision and value management of economic activities. Its application in the field of intellectual property runs through all links of the whole-process value management and risk prevention and control of intellectual property. The intellectual property discipline is an interdisciplinary discipline integrating multiple disciplines, focusing on the creation, application, protection and management of intellectual property. The key to the integration of the two disciplines lies in the coordinated efforts of

"legal norms + value management", which is also the core logic of compound talent cultivation.

2.2 Interdisciplinary Curriculum Collaborative Design

Interdisciplinary curriculum collaborative design is a process of breaking disciplinary barriers, integrating knowledge, skills and methods of different disciplines around the goal of compound talent cultivation, and systematically designing curriculum goals, content, teaching and evaluation to realize the organic connection and coordinated efforts of courses. Specifically in the field of this paper, it refers to the process of integrating the knowledge of the two disciplines with the goal of cultivating compound talents and taking "value management + legal norms" as the core to realize curriculum collaboration and meet industrial needs.

3. ANALYSIS OF THE CURRENT SITUATION, PROBLEMS AND CAUSES OF THE COLLABORATIVE DESIGN OF INTERDISCIPLINARY COURSES IN ACCOUNTING AND INTELLECTUAL PROPERTY

3.1 Overview of Current Situation

Combined with literature and research, the current collaborative design of relevant courses in China presents a situation of "prominent demand, initial development and existing shortcomings": on the one hand, industrial integration promotes the improvement of interdisciplinary demand, and some universities have begun to set up interdisciplinary courses, strengthen practical teaching and carry out university-enterprise cooperation; on the other hand, policy support promotes the development of courses, but on the whole, it is still in the initial stage, the system is not perfect, and there is a large gap with practical needs.

3.2 Core Existing Problems

3.2.1 Vague Curriculum Goals and Deviated Collaborative Orientation

Most interdisciplinary courses in universities lack clear collaborative goals and have deviated orientations: either the courses of the two disciplines are simply superimposed, or they focus on the teaching of knowledge of a single discipline, without clearly positioning around the needs of compound talent cultivation. Accounting professional courses focus on traditional accounting skills, and the relevant content of intellectual property is scattered; intellectual property professional courses focus on legal knowledge, and the integration of accounting content is insufficient. The courses of the two disciplines lack organic connection, and it is impossible to cultivate interdisciplinary application ability.

3.2.2 Disconnected Curriculum Content, Lack of Original Integration and Timeliness

Disconnected curriculum content is one of the core problems: first, there is duplication in the curriculum content of the two disciplines, and there is a lack of original integration, resulting in the waste of teaching resources; second, the content is disconnected from practical needs, focusing on theory, lacking in-depth explanation of practical problems, and not combining the latest cases and policies; third, the content update is slow, failing to integrate new businesses such as data asset accounting, which is disconnected from the needs of the digital economy. The core reason is the lack of practical research and organic integration of knowledge.

3.2.3 Single Teaching Methods and Insufficient Interdisciplinary Integration

The teaching methods are still dominated by the traditional lecture method, which is not matched with the collaborative goals: accounting courses focus on theoretical explanation and exercise training, lacking the application of intellectual property cases; intellectual property courses focus on the interpretation of legal provisions, lacking the combination of accounting practice; practical teaching is weak, mostly simple simulation training, and the depth of university-enterprise cooperation is insufficient, which cannot realize collaborative education, and it is difficult to cultivate interdisciplinary thinking and application ability.

3.2.4 Imperfect Evaluation System, Lack of Collaboration and Pertinence

The evaluation system has the problems of "simplification and formalization": first, the evaluation content is single, focusing on the assessment of theoretical knowledge, ignoring the evaluation of practical ability and interdisciplinary

thinking; second, the evaluation method is single, mainly based on final exams and daily homework, lacking dynamic process evaluation; third, the evaluation subject is single, only based on the evaluation of university teachers, lacking the participation of enterprises and industry associations, and the evaluation results are disconnected from market demand.

3.2.5 Lagging Construction of Teaching Staff and Shortage of Compound Teachers

The shortage of compound teachers is the most prominent bottleneck: accounting professional teachers lack intellectual property knowledge and practical experience, and intellectual property professional teachers lack accounting knowledge, making it difficult to carry out interdisciplinary teaching; universities lack special training and incentive mechanisms for interdisciplinary teachers, and there is insufficient teacher exchange, making it difficult to introduce practical compound teachers, which restricts the progress of curriculum collaborative design.

3.3 Analysis of the Causes of the Problems in the Collaborative Design of Interdisciplinary Courses in Accounting and Intellectual Property

3.3.1 Lagging Educational Concepts and Lack of Interdisciplinary Awareness

The talent training model of most domestic universities is still bound by the single disciplinary framework, overemphasizing the independence and sense of boundary of disciplines, and has not yet formed a consensus on interdisciplinary integration education. In teaching practice, accounting and intellectual property are often divided into unrelated knowledge systems, and universities lack sufficient understanding of the necessity of their integration, and have insufficient motivation to take the initiative to break disciplinary barriers. At the same time, the university's resource investment in the field of interdisciplinary education is limited, and the policy support is insufficient, resulting in the lack of effective driving force and institutional guarantee for the design of interdisciplinary courses.

3.3.2 Significant Disciplinary Barriers and Absence of Collaborative Mechanisms

The accounting discipline belongs to the category of management, while the intellectual property discipline is divided into the category of law. They usually belong to different departments in universities, and there is a natural division in the organizational structure. Due to the lack of a normalized inter-departmental communication and cooperation mechanism, it is difficult to implement the sharing of teachers, cases, training resources and the collaborative education model between disciplines. In addition, universities have not set up a special centralized management organization for interdisciplinary courses, and the curriculum design is mostly completed independently by each department, lacking a school-wide systematic plan, resulting in the fragmented and scattered characteristics of interdisciplinary teaching content. At the same time, the collaborative education mechanism between universities, enterprises and industry associations is not perfect, and the actual talent needs of the industrial end cannot be fed back to the curriculum design link in a timely and accurate manner, resulting in a significant disconnect between curriculum content and market demand.

3.3.3 Unreasonable Talent Training Program, Lack of Market Orientation and Original Design

The current talent training programs for accounting and intellectual property related majors in universities are still guided by the teaching of theoretical knowledge, overemphasizing students' solid grasp of basic theories, but ignoring the cultivation of practical application ability and interdisciplinary thinking. In the process of formulating the program, universities have not fully carried out research on enterprise practical positions, and cannot clearly define the knowledge structure and ability literacy required for compound talents, which leads to a serious disconnect between curriculum setting and actual job needs. At the same time, the update rhythm of the talent training program is slow, failing to keep up with the latest adjustments of accounting standards and intellectual property related laws and regulations, and not combining the development trend of new businesses in the practical field to optimize the curriculum content and training goals in a targeted manner, lacking original design ideas, and it is

difficult to meet the training requirements of compound talents in the digital economy era.

3.3.4 Insufficient Investment in Teacher Training and Imperfect Incentive Mechanisms

The construction of a compound teaching staff is a key support for promoting the smooth development of interdisciplinary curriculum collaborative design, but at present, most universities have obvious deficiencies in investment in this field. There is no special fund for interdisciplinary teacher training, nor a systematic training plan, resulting in it being difficult for existing teachers to systematically improve their interdisciplinary knowledge reserve and teaching ability. From the perspective of the composition of teachers, most accounting professional teachers lack the legal knowledge and practical operation experience related to intellectual property, while intellectual property professional teachers have limited understanding of core contents such as accounting and value management, which cannot meet the actual needs of interdisciplinary teaching. In addition, the current teacher evaluation and incentive mechanism in universities still takes the teaching effect and scientific research achievements of a single discipline as the core evaluation indicators, and lacks necessary policy inclination and material rewards for teachers who take the initiative to participate in interdisciplinary teaching, curriculum design and related research, which to a large extent inhibits the enthusiasm of teachers to participate in interdisciplinary work, and further exacerbates the dilemma of the shortage of compound teachers.

3.3.5 Insufficient Practical Teaching Resources and Insufficient Depth of University-Enterprise Cooperation

Practical teaching is the core link for cultivating students' interdisciplinary application ability, and also the key carrier connecting theoretical knowledge and practical work. However, current universities have obvious shortcomings in the construction of interdisciplinary practical teaching resources. On the one hand, there is a lack of special interdisciplinary training bases, and the existing training equipment and teaching resources are also difficult to meet the actual needs of interdisciplinary practical teaching; on the other hand, the cooperation between universities and enterprises mostly stays at a shallow level, mainly carried out in the form of enterprise visits and short-term internships. Enterprises fail to deeply participate in core links such as curriculum design, teaching implementation and practical guidance, and lack initiative and enthusiasm in participating in talent training work. This leads to students being unable to contact real practical work scenarios, making it difficult to organically combine and apply the theoretical knowledge of accounting and intellectual property to practice, which ultimately affects the effect of practical teaching and restricts the improvement of the quality of compound talent cultivation.

4. PRINCIPLES AND SYSTEM CONSTRUCTION OF THE COLLABORATIVE DESIGN OF INTERDISCIPLINARY COURSES IN ACCOUNTING AND INTELLECTUAL PROPERTY

4.1 Basic Principles

4.1.1 Goal-oriented Principle

Combined with the national innovation-driven development strategy and the actual needs of industrial development, the curriculum design should focus on the real needs of enterprise practical positions, and strive to cultivate compound talents who have solid accounting professional skills, master systematic intellectual property knowledge, and have interdisciplinary thinking and practical application ability. The author divides the training goals into three levels: overall goal, phased goal and specific goal, forming a complete goal system that is progressive and interconnected.

4.1.2 Collaborative Integration Principle

Break the barriers between the two disciplines of accounting and intellectual property, and realize the coordinated efforts and organic connection of all links of curriculum design. In the process of curriculum design, it is necessary to realize the organic unity of goal collaboration, content collaboration, teaching collaboration, evaluation collaboration and guarantee collaboration. At the same time, it is necessary to systematically sort out and integrate the core knowledge and skills of the two disciplines, eliminate duplicate and overlapping content, realize the complementary integration of knowledge, and ensure the

comprehensiveness and collaboration of curriculum design.

4.1.3 Practice-Oriented Principle

The practice-oriented principle requires that curriculum design must be closely combined with enterprise practical needs, highlight the core position of practical teaching, and break the dilemma of theory being disconnected from practice. In terms of curriculum content setting, it is necessary to take the initiative to integrate typical problems, the latest cases and relevant policies and regulations in enterprise practice, so that students can master the methods and skills to solve practical problems in the learning process. At the same time, it is necessary to further strengthen university-enterprise cooperation, establish stable off-campus practice bases, and provide students with real practical work scenarios through various teaching forms such as case teaching, on-the-job internship and practical project training, so as to effectively improve students' practical application ability and ensure that the trained talents can quickly adapt to the job needs.

4.1.4 Dynamic Adjustment Principle

Considering the continuous updating and improvement of accounting standards and intellectual property related laws and regulations, as well as the rapid development of practical businesses under the background of the digital economy, the collaborative design of interdisciplinary courses must follow the dynamic adjustment principle. Universities need to establish a normalized curriculum adjustment mechanism, timely track policy changes and industrial development needs, and make targeted optimization and adjustment to the curriculum goals, content system, teaching methods and evaluation system. Integrate new knowledge and skills such as data asset accounting and intellectual property digital management into the curriculum content to ensure the timeliness and practicality of the curriculum, so that the curriculum design can always adapt to the actual needs of market development and talent cultivation.

4.1.5 Student-centered and Differentiated Teaching Principle

The core of the student-centered and differentiated teaching principle is to respect the individual differences of students, design various curriculum content and teaching activities according to students' professional foundation, interest preferences and career plans, and take into account the learning and development needs of different students. Accounting major students need to focus on integrating core intellectual property knowledge to improve their ability in intellectual property value accounting, risk identification and control; intellectual property major students should focus on supplementing accounting and asset value evaluation content to enhance their ability to use accounting tools to solve intellectual property practical problems. At the same time, combined with students' career directions, set up rich elective courses and practical projects to provide personalized learning choices, help students develop in a differentiated way, and match the career growth needs of different students.

4.2 Construction of the Collaborative Design System of Interdisciplinary Courses in Accounting and Intellectual Property

Under the guidance of the above five basic principles, combined with the original research ideas and practical research conclusions of this paper, the author constructs a "goal-content-teaching-evaluation" four-in-one interdisciplinary curriculum collaborative design system. This system closely connects and coordinates the four core links of talent training goals, curriculum content setting, teaching method innovation and evaluation mechanism improvement, effectively solving the prominent problems of fragmented research and poor operability in existing relevant literature, forming a curriculum design framework with systematicness, logic and operability, and providing core support for improving the quality of compound talent cultivation in accounting and intellectual property.

4.2.1 The Collaborative Goal System Needs to Clarify the Direction of Compound Talent Cultivation

It is necessary to first solve the current problems of vague interdisciplinary curriculum goals, deviated positioning and disconnection from actual needs. The system is divided into three levels: overall goal, phased goal and specific goal. The overall goal is to cultivate compound talents who can adapt to the trend of in-depth integration of accounting and intellectual property, have solid

interdisciplinary knowledge reserves, professional skills and innovative thinking, and can successfully meet the needs of relevant practical positions. The phased goals focus on the in-depth integration of the core knowledge of the two disciplines, and strive to improve students' professional skills, practical application ability and interdisciplinary problem-solving ability. The specific goals are refined into three dimensions: knowledge, skills and literacy, ensuring the comprehensiveness and pertinence of talent cultivation.

4.2.2 The Collaborative Content System Needs to Integrate Interdisciplinary Knowledge and Skills

Combined with the characteristics of the integration of the two disciplines, the author constructs a "basic-core-elective-practical" four-in-one content system to realize the organic connection of the courses of the two disciplines of accounting and intellectual property. Basic courses mainly lay a solid foundation for interdisciplinary learning. In basic accounting, basic intellectual property and other courses, appropriate basic knowledge points of the other discipline are integrated to cultivate students' interdisciplinary cognitive ability. Core courses focus on the cultivation of interdisciplinary core competencies, innovatively set up interdisciplinary courses such as intellectual property accounting, intellectual property value evaluation and intellectual property risk control, and realize the in-depth integration of the knowledge of the two disciplines. Elective courses, combined with students' career planning needs, set up characteristic courses such as digital economy and intellectual property accounting, enterprise intellectual property management, integrate new practical content, and meet students' personalized learning needs. Practical courses construct a three-level system of "on-campus simulation - off-campus on-the-job - graduation design". On-campus simulation training focuses on basic skills training, off-campus on-the-job internship provides real practical scenarios, and graduation design combines practical projects to further strengthen students' interdisciplinary application ability.

4.2.3 The Collaborative Teaching System Needs to Innovate Interdisciplinary Teaching Methods

Combined with teaching practice experience, the author innovatively constructs four interdisciplinary teaching methods to effectively improve teaching effect. First, the case teaching method, carefully selecting typical practical cases of the integration of accounting and intellectual property, to cultivate students' interdisciplinary thinking and problem-solving ability. Second, the project teaching method, taking real enterprise practical projects as the carrier, integrating the knowledge and skills of the two disciplines to realize the in-depth combination of theory and practice. Third, the interdisciplinary collaborative teaching method, which is composed of a teaching team consisting of accounting professional teachers, intellectual property professional teachers and enterprise practical experts, giving play to the complementary advantages of the teaching staff. Fourth, the online-offline integrated teaching method, improving the flexibility and effectiveness of teaching.

4.2.4 The Collaborative Evaluation System Needs to Improve the Interdisciplinary Evaluation Mechanism

Combined with the actual characteristics of the cultivation of interdisciplinary talents in accounting and intellectual property, the author constructs a diversified collaborative evaluation system of "process-oriented + result-oriented + comprehensive". In terms of the setting of evaluation subjects, enterprise practical experts, industry association representatives and students themselves are invited to participate in the evaluation work to avoid evaluation deviations. In terms of the setting of evaluation content, the comprehensive coverage of evaluation content is realized, avoiding the evaluation misunderstanding of "emphasizing theory but neglecting practice". In terms of the choice of evaluation methods, both process-oriented evaluation and result-oriented evaluation are taken into account, and quantitative analysis and qualitative description are combined. In addition, a normalized evaluation feedback mechanism is established to timely collect the evaluation opinions of university teachers, enterprise experts, industry representatives and students, and optimizes the curriculum collaborative design scheme in a targeted manner, forming a virtuous cycle of "evaluation - feedback - optimization" to continuously improve the quality of talent cultivation.

5. IMPLEMENTATION PATH AND GUARANTEE MEASURES

5.1 "Four-Stage Progressive" Implementation Path

Aiming at the prominent problem of "emphasizing scheme design but neglecting implementation" in the current collaborative design of interdisciplinary courses, combined with the research results and practical research situation of this paper, the author innovatively proposes a "four-stage progressive" implementation path, clarifying the core tasks, implementation priorities and time nodes of each stage, ensuring that the collaborative design of courses is carried out in an orderly manner and achieves practical results, and effectively transforming the design scheme into talent cultivation effectiveness.

5.1.1 Research and Demonstration and Scheme Formulation (1-3 Months)

This stage formulates the curriculum collaborative design implementation plan. The first is to carry out targeted research work to grasp the specific needs of practical positions for compound talents in accounting and intellectual property; on the other hand, investigate the current situation of curriculum setting in accounting and intellectual property majors in domestic universities, and comprehensively sort out the problems and deficiencies of existing courses in terms of collaborative integration and practice orientation. The second is to set up a "university-enterprise-industry" collaborative design team composed of relevant professional teachers from universities, enterprise practical experts and industry association representatives to ensure that multiple forces work together to promote the scheme design. The third is to formulate the curriculum collaborative design implementation plan to ensure that the plan is scientific, targeted and operable, laying a solid foundation for the follow-up work.

5.1.2 Curriculum System Construction and Resource Development (3-6 Months)

This stage lays a solid foundation for curriculum implementation. First, according to the implementation plan, it is to integrate and adjust the existing courses, optimize the curriculum setting, innovatively set up interdisciplinary core courses, and further improve the "basic-core-elective-practical" content system to ensure the collaboration and practicality of the curriculum content. Second, it is to strengthen the construction of teaching resources, organize the collaborative design team to compile interdisciplinary textbooks and case sets, build an online teaching resource database, improve the on-campus interdisciplinary training center, and actively expand off-campus practice bases to provide strong guarantee for practical teaching. Third, it is to innovate teaching methods, organize teachers to carry out interdisciplinary teaching method training, and design specific teaching processes and implementation plans according to the characteristics of case teaching, project teaching and other methods to improve the pertinence and effectiveness of teaching.

5.1.3 Teaching Implementation and Process Control (6-18 Months)

This stage focuses on teaching implementation and process control. The first is to select pilot classes to carry out teaching practice, timely collect feedback from students, teachers and enterprise experts, and dynamically optimize the teaching content and teaching methods. The second is to establish a sound process control mechanism, strengthen the supervision and management of classroom teaching, practical teaching, homework correction and other links to ensure teaching quality. The third is to establish a teacher-student communication mechanism, timely understand students' learning needs and difficulties through classroom interaction, after-class communication, questionnaire surveys and other methods, and provide targeted guidance and help for students to improve their learning experience and learning effect.

5.1.4 Evaluation Feedback and Optimization (18-24 Months)

This stage comprehensively evaluates the implementation effect of the curriculum collaborative design. First, it is to organize universities, enterprises, industry associations and students to carry out multi-party evaluation, and systematically summarize the achievements and deficiencies in the implementation process. Second, it is to combined with the evaluation results, as well as the latest changes in accounting standards and intellectual property laws and regulations and industrial development needs, optimize and improve the curriculum collaborative design scheme, content system, teaching methods and

evaluation mechanism. Finally, it is to solidify the effective experience and achievements of curriculum collaborative design, form a replicable and promotable interdisciplinary curriculum collaborative design model, and provide reference for other universities to carry out related work.

5.2 Five Guarantee Mechanisms

5.2.1 Updating Educational Concepts and Strengthening Interdisciplinary Awareness

Universities should establish the concept of interdisciplinary integration, and incorporate the collaborative design of interdisciplinary courses in accounting and intellectual property into the key work of talent cultivation reform, create a good atmosphere of "interdisciplinary integration and collaborative education" through various forms such as special training and academic seminars, and at the same time, change the view of educational quality, guide the whole university to attach great importance to the collaborative design of interdisciplinary courses, and provide solid ideological support for the promotion of work.

5.2.2 Improving Collaborative Mechanisms and Breaking Disciplinary Barriers

It is necessary to establish a special management organization for interdisciplinary curriculum collaborative design to coordinate and promote various work such as curriculum design, teaching implementation and resource construction, clarify the responsibilities of each department and department, strengthen communication and cooperation between departments, and effectively break disciplinary barriers. It is also necessary to improve the inter-departmental collaborative mechanism, establish a system for regular communication and joint lesson preparation between teachers of the two disciplines, and improve the university-enterprise and industry collaborative mechanism, sign long-term cooperation agreements with enterprises and industry associations, clarify the responsibilities and obligations of both parties in talent cultivation, curriculum design, practical teaching and other aspects, and promote enterprises and industry associations to deeply participate in interdisciplinary talent cultivation work.

5.2.3 Strengthening Team Construction and Cultivating Compound Teachers

Schools should increase investment in the construction of compound teaching staff, set up special funds for interdisciplinary teacher training, formulate systematic training plans, and organize teachers of accounting and intellectual property majors to carry out interdisciplinary training, academic exchanges and practical on-the-job training, and establish a teacher exchange mechanism, select teachers to take on-the-job training in enterprises and exchange studies in other universities, and actively introduce enterprise practical experts as part-time teachers, as well as improving the teacher incentive mechanism, and giving clear policy inclination and material rewards to teachers who participate in interdisciplinary teaching, curriculum design and research.

5.2.4 Increasing Investment and Improving Teaching Conditions

Universities should increase funding investment, focusing on supporting interdisciplinary curriculum construction, teacher training, practical teaching resource construction and other work, improve the construction of teaching resources, organize the compilation of interdisciplinary textbooks and case sets, build an online teaching resource database, and upgrade the equipment and facilities of the on-campus interdisciplinary training center, and strengthen the construction of off-campus practice bases, jointly build practical teaching bases, and ensure the smooth development of practical teaching.

5.2.5 Relying on Policy Support and Optimize the Development Environment

There is a must to rely on the national innovation-driven development strategy and relevant policies on interdisciplinary education, strive for the support of government departments, incorporate the collaborative design of interdisciplinary courses in accounting and intellectual property into the key construction projects of the university, and obtain policy and financial support, formulate supporting on-campus policies to standardize the work promotion process, and strengthen exchanges and cooperation between universities, optimize and improve the curriculum system and implementation path according to their own actual conditions, and create a good

development environment for interdisciplinary education.

6. CONCLUSIONS AND PROSPECTS

6.1 Research Conclusions

This paper constructs a "four-in-one" interdisciplinary curriculum collaborative design system, proposes a "four-stage" implementation path and "five guarantee mechanisms", and draws the following conclusions: First, the in-depth integration of accounting and intellectual property is an inevitable trend of industrial development, and the collaborative design of interdisciplinary courses is the core way to solve the problem of shortage of compound talents. Second, the collaborative design of interdisciplinary courses needs to follow the five principles of goal orientation, collaborative integration, practice orientation, dynamic adjustment and student-centered and differentiated teaching, providing clear guidance for system construction. Third, the "four-in-one" collaborative design system is the core solution to solve the problem of fragmented interdisciplinary curriculum design. Fourth, the "four-stage" implementation path and "five guarantee mechanisms" provide support for the implementation of interdisciplinary curriculum collaborative design, making up for the deficiency of "emphasizing design but neglecting implementation" in existing research. Fifth, the core value of interdisciplinary curriculum collaborative design lies in realizing the organic integration of "value management + legal norms", cultivating compound talents meeting industrial needs, promoting coordinated industrial development, enriching the theoretical system of interdisciplinary education, and providing reference for practice.

6.2 Research Prospects

In the future, it is necessary to deepen the research: first, expand the research scope and carry out empirical research; second, optimize the interdisciplinary curriculum content and teaching methods; third, construct a long-term interdisciplinary education mechanism; fourth, explore effective teacher training models; fifth, carry out comparative research on interdisciplinary curriculum design at home and abroad.

In general, curriculum collaborative design is a systematic project that requires the joint efforts of multiple parties. Although this research puts forward original achievements, there is still room for optimization. In the future, we will continue to pay attention to the trends of industry and education, improve the research results, and provide support for solving the problem of talent shortage.

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