From " textual research orientation " to " integration of industry and finance " : a qualitative study on the learning drive of students majoring in accounting in private colleges and universities

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Absrtact: The accounting major of private colleges and universities has long taken " certificate passing rate " as the core education index, and the students ' internal driving force has experienced three stages of evolution : " external discipline-strategic identity-value internalization " ; the examination system, curriculum experience, practice and teacher guidance constitute the key influencing factors. The establishment of business finance integration cognition depends on the embedding of real business situation and the connection of interdisciplinary knowledge. Based on this, the study puts forward some suggestions, such as optimizing the curriculum system, strengthening practical teaching and reshaping the evaluation mechanism, so as to provide reference for the teaching reform of accounting major in private colleges and universities.

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1. Introduction

1.1 Research background

For a long time, the accounting major of private colleges and universities has taken the ' certificate passing rate ' as the core education index. The passing of certificates such as junior accounting titles and certified public accountants is not only regarded as an explicit symbol of teaching quality, but also profoundly shapes students ' learning behavior and motivation structure. Under this guidance, students ' learning drive shows obvious instrumental characteristics : taking passing the exam as the direct goal, taking brushing and memorizing as the main strategy, and lacking deep questioning of the business logic and value meaning behind the knowledge. However, with the rapid development of digital economy and intelligent finance, the functional boundary of accounting work is extending from traditional accounting and reporting to business support and value creation, and the ability of " business and finance integration " has gradually become the core competitiveness of accounting talents. [1] This structural shift in talent demand poses a deep challenge to the learning motivation of students majoring in accounting in private colleges and universities : it is difficult to support the interdisciplinary knowledge connection, business situation understanding and comprehensive judgment ability needed for the integration of industry and finance only by relying on the learning drive formed by the research drive. As a result, a significant tension has been formed between the research-oriented

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education inertia and the ability requirements of the integration of industry and finance, which has become a realistic issue that must be faced in the teaching reform of accounting major in private colleges and universities.

1.2 Questions raised

The above tension is concentrated in the student learning level as a transformation problem to be explained : why is it difficult for students to learn the internal drive from the research drive to the financial integration drive ? How does this transformation process occur and under what conditions ? Most of the existing studies describe the shaping of students ' learning behavior by the examination system from a static perspective, or discuss the path of the integration of business and finance curriculum reform from the ought-to-be level, and less in-depth study the dynamic evolution process and mechanism of students ' internal driving force between the two orientations. In other words, the existing literature reveals ' what ' and ' what should be ', but the questioning of ' how to transform ' and ' how to be possible ' is not sufficient. Based on this, this study focuses on the specific group of students majoring in finance and accounting in private colleges and universities, and attempts to reveal the process, conditions and mechanism of the transformation of their learning drive from the orientation of textual research to the integration of industry and finance through qualitative research, in order to provide explanatory empirical evidence for teaching reform.

1.3 Research purpose and significance

The purpose of this study is to investigate the evolution process of learning internal drive of accounting students in private colleges and universities, identify the key conditions and structural factors affecting the transformation, and try to construct the mechanism model of internal drive transformation through qualitative research orientation, semi-structured in-depth interview as the main data collection method, supplemented by classroom observation and learning text analysis. At the theoretical level, this study is helpful to enrich the cross-dialogue between the theory of learning drive and the research of industry-finance integration education, push the focus of motivation research from static typology to dynamic process analysis, and provide a new analytical perspective for understanding the interaction between institutional environment and individual initiative. At the practical level, the research conclusions can provide qualitative evidence for optimizing the curriculum system, strengthening practical teaching, reshaping the evaluation mechanism and improving teachers ' financial integration literacy, and then provide reference for the teaching reform of accounting major in private colleges and universities. It should be noted that this study takes the students majoring in finance and accounting in private colleges and universities as the research object. The scope of application of the conclusion is mainly limited to similar institutions and similar institutional situations, and its transferability needs to be tested by subsequent cross-school comparison and follow-up research.

2. Literature review and theoretical basis

2.1 Learning the theoretical pedigree of internal driving force

The study of learning internal drive has accumulated profound theoretical resources in the field of motivation psychology, in which self-determination theory and expected value theory constitute the core framework for understanding students ' learning motivation. Self-determination theory, proposed by Deci and Ryan, regards motivation as a continuum from non-motivation to external regulation, introjected regulation, identity regulation and intrinsic motivation. It emphasizes that the satisfaction of the three basic psychological needs of autonomy, competence and belonging determines the quality of the transformation from external motivation to internal motivation [2] , It provides a powerful tool for analyzing the evolution of students ' motivation from ' forced textual research ' to ' active knowledge seeking '. Expectancy value theory focuses on how the individual 's expectation of the probability of success of the task and the judgment of the value of the task affect the behavior choice and persistence [3] , Eccles et al.further developed the multidimensional structure of task value, including intrinsic value, achievement value, utility value and cost perception [4] , it is helpful to reveal why students make different weight distribution between examination and industry-finance integration learning.

At the application level, the research on internal driving force has extended from general education psychology to foreign language learning and vocational education. The study of foreign language learning motivation has earlier focused on the distinction between instrumental motivation and integrative motivation and its differentiated impact on learning outcomes, which has analogical implications for understanding the motivation of accounting students. [5] The motivation research in the field of vocational education emphasizes the role of situational factors and identity, pointing out that learners ' professional expectations and the degree of participation in the community of practice have a profound impact on their deep learning engagement. However, the existing research mostly focuses on the static description of a single type of motivation, and lacks a procedural explanation of how the motivation structure is dynamically transformed in a specific educational context, which leaves a theoretical space for this study to track the evolution path of internal drive from a qualitative perspective.

2.2 The ability connotation and educational response of the integration of business and finance

The rise of the concept of financial integration is closely related to the transformation of enterprise financial management in the era of digital economy. Traditional financial work focuses on accounting and reporting, while financial integration requires financial personnel to deeply understand business processes, embed financial data into business decisions, and realize the preposition and full process of value creation. [6] The academic community has formed a preliminary consensus on the ability framework of financial integration, which usually covers the dimensions of business understanding ability, data analysis ability, cross-departmental communication ability and strategic thinking. This ability structure obviously transcends the traditional training mode with textual research knowledge as the core, and puts forward the requirement of transformation from " technical training " to " value creation " for accounting education.

The relevant exploration of the reform of accounting courses in colleges and universities shows that some colleges and universities have tried to respond to the needs of industry-finance integration by adding management accounting cases, introducing ERP sand table simulation, and carrying out joint teaching between schools and enterprises. However, in general, problems such as strong rigidity of the curriculum system, insufficient depth of practical teaching, and uneven quality of teachers ' industry-finance integration are still widespread. The existing research mostly discusses ' what to teach ' and ' how to teach ' from the perspective of supply side, and pays less attention to the demand side, that is, how students recognize, accept and internalize the requirements of industrial and financial integration. This deficiency makes the implementation effect of education reform lack of micro-mechanism level explanation.

2.3 Research on the learning motivation of accounting students in private colleges and universities

The research on the motivation of students majoring in accounting in private colleges and universities shows a more consistent finding : the examination system has a strong shaping effect on students ' learning behavior. The certificate is regarded as the ' hard currency ' of the job market. Students ' learning arrangements, energy distribution and even self-evaluation are all centered on the pass rate of the certificate. Although this external discipline mechanism enhances the intensity of learning behavior in the short term, it may inhibit the development of deep learning motivation-students tend to adopt strategic learning methods, focus on test-point memory and test-taking skills, and lack interest in the internal logic of knowledge and interdisciplinary connection. A few empirical studies have further pointed out that the academic self-efficacy and professional identity of private college students are generally lower than those of public college students, and their learning motivation is more susceptible to external evaluation and employment anxiety, which makes them more passive in the face of new ability requirements such as financial integration. However, the existing research mostly stays in the static description of motivation types and influencing factors, which neither reveals the process mechanism of the transformation from textual research motivation to financial integration motivation, nor pays full attention to the moderating role of students ' subjectivity, and lacks in-depth analysis of the institutional situation of private colleges and universities. This gap is the direction that this study attempts to cut into.

3. Research Design

3.1 Research methods and orientation

This study adopts the qualitative research orientation, aiming to deeply understand the process, conditions and internal mechanism of the transformation of the internal driving force of students majoring in finance and accounting in private colleges and universities from " textual research orientation " to " business and finance integration. " The transformation of learning drive involves the deep changes of individual cognition, emotional experience and meaning construction, which is difficult to be fully captured by quantitative tools. Qualitative research is good at mining the subjective experience and interpretation logic of actors in natural situations, which is in line with the research purpose of this study on ' process ' and ' mechanism '. Specifically, semi-structured in-depth interviews are used as the core method, supplemented by classroom observation and learning text analysis, and the reliability of the conclusion is improved through cross-validation of multi-source data.

3.2 Research object and sampling strategy

This study follows the principle of purposive sampling and maximum difference, taking into account the dimensions of grade distribution and research experience, so as to present a variety of paths for the transformation of internal driving force. Finally, 12 students majoring in finance and accounting in private colleges and universities were included, including 4 boys and 8 girls ; two freshmen, four sophomores, four juniors and two seniors ; in terms of research experience, 5 have passed the primary accounting title, 4 are preparing for the examination, and 3 have not yet applied for the examination ; there are 7 people with corporate finance or agency accounting internship experience. The sampling process first determines the initial sample frame according to the grade and the examination status, and then makes a differential supplement according to the internship experience and the cognition degree of the integration of industry and finance, until the new interview no longer generates new subject information.

4. Subject analysis

4.1 The pattern and dilemma of learning drive under the guidance of textual research

Interview data show that the learning drive of accounting students in private colleges and universities presents distinct external discipline characteristics under the guidance of examination. Most interviewees regard certificates such as junior accounting titles and certified public accountants as the core objectives of learning. Their learning behavior revolves around the examination syllabus and question bank, forming a cognitive schema of " test point is knowledge. " Some interviewees confessed : ' It doesn 't matter whether to listen in class, the key is to brush the question. Although this kind of strategic learning behavior has improved the pass rate in the short term, it has led to a significant inhibition of deep learning motivation. Students tend to fragment knowledge into memorable test points, lacking the questioning of the logic behind accounting principles, let alone understanding financial information in the context of corporate business.

Further analysis shows that the dominant position of external discipline is closely related to the survival logic of private universities. As a quantifiable and displayable performance index of running a school, the pass rate of examination is embedded in multiple institutional links such as enrollment publicity, professional evaluation and teacher assessment, and then transmitted to the students through curriculum setting, teaching arrangement and evaluation. What students perceive is not ' what I want to learn ', but ' what I must test '. Under this logic, the internal driving force of learning is replaced by the sensitivity to external rewards and punishments, and the basic psychological needs such as autonomy, sense of competence and sense of belonging are difficult to be satisfied. The internal driving force generation conditions described by self-determination theory are systematically weakened in the research-oriented teaching ecology.

4.2 Germination and triggering conditions of business-finance integration cognition

The germination of financial integration cognition is often not derived from the natural extension of classroom knowledge, but is activated by specific trigger events. In the interview data, the ' business impact '

in the internship practice constitutes the most significant trigger condition. Many interviewees mentioned that after entering the financial department of the enterprise or the agent bookkeeping agency for internship, they found that although they could complete the document entry and report preparation, they could not understand why the business department generated specific expenses and how the sales policy affected the revenue recognition. This frustration of ' knowing it but not knowing why ' prompted them to re-examine the significance of financial work. One interviewee described : ' The master asked me if the cost should be included in the cost. I didn 't know how to judge at all, and found that I could only do problems and not do things. '

The key events guided by teachers also constitute important trigger conditions. Some respondents mentioned that when teachers introduce real business cases in the classroom, invite industry people to share business and financial synergy experience, or show cross-disciplinary knowledge links themselves, their perception of business and financial integration will be significantly activated. In addition, the interdisciplinary connection experience in the course, such as the involvement of market pricing logic in the management accounting course and the embedding of supply chain financial context in the financial management course, can also help students to initially establish a cognitive framework of " finance serves business. " It is worth noting that these trigger conditions do not work in isolation, but gradually loosen the cognitive inertia of textual research orientation through cumulative effects.

4.3 The process mechanism of internal driving force transformation

Based on the thematic analysis of the interview data, this study extracts a three-stage evolution path of ' external discipline-strategic identity-value internalization ' to describe the stage characteristics of internal drive transformation. In the external discipline stage, learning behavior is mainly driven by external pressures such as the certification system and academic assessment, and students are in a state of passive obedience. After entering the stage of strategic identity, some students began to realize the competitive advantage of business and financial integration ability in the employment market, and then made a strategic combination of textual research learning and ability development, but the learning motivation at this time still had a strong instrumental rationality. One interviewee said : ' Textual research is to knock on the door, but it is not enough to have a certificate, but also to understand the business. This expression typically reflects the dual logic of the strategic identity stage.

The stage of value internalization marks the qualitative change of internal driving force. At this stage, students no longer regard the integration of industry and finance as an external requirement, but incorporate it into their own professional identity and professional value judgment. The core mechanism of the transition in the driving stage can be summarized as ' situational trigger-cognitive reconstruction-value internalization ' : real or quasi-real business situations constitute trigger conditions, in which students encounter conflicts between existing cognitive schemas and practical requirements, and then adjust their understanding of the significance of financial work through cognitive reconstruction, and finally realize internalization at the value level. The key turning points that trigger this transition usually include : completing a financial task that requires business judgment independently in the internship, experiencing the sense of efficacy of interdisciplinary knowledge integration in competitions or projects, or being continuously guided by teachers with business and financial integration literacy. An interviewee mentioned that when he was able to explain the fluctuation of financial data from a business perspective and make suggestions for improvement, ' for the first time, he felt that accounting was not only accounting, but also helping enterprises solve problems '. This process of meaning reconstruction shows that the real transformation of internal drive depends on students ' acquisition of competence in real or quasi-real situations.

4.4 Structural factors affecting transformation

The transformation of internal driving force is not only determined by individual factors, structural factors play a role in promoting or restricting it, and the rigidity of curriculum system is the primary constraint. There are many problems in the curriculum setting of accounting major in private colleges, such as clear disciplinary barriers, high proportion of theoretical courses, and scarcity of interdisciplinary integration

courses. It is difficult for students to obtain systematic training of industry and finance integration in curriculum learning. At the same time, the evaluation system orientation is mainly based on the pass rate of the examination and the final written examination results, which further strengthens the students ' memory tendency of fragmented knowledge, but lacks attention to the core literacy of industry-finance integration such as business analysis ability and cross-departmental communication ability.

The interview shows that shallow cooperation (such as enterprise visits, expert lectures) can stimulate interest, but it is difficult to form a continuous cognitive impact ; deep cooperation (such as internships embedded in real projects of enterprises, school-enterprise joint development courses) is more likely to lead to a substantial transformation of internal driving force. This shows that the depth of school-enterprise cooperation directly affects students ' access to real business situations. Teachers ' financial integration literacy constitutes another important variable. Some teachers lack practical experience in enterprises, and it is difficult to organically link financial knowledge with business logic in teaching, and even have a reservation attitude towards financial integration, which to some extent dispels students ' willingness to transform.

4.5 The active response of students ' subjectivity

Despite the constraints of structural factors, some students still show a significant subjective dynamic response. Their self-regulation strategies include : actively seeking interdisciplinary elective courses to expand business knowledge, using winter and summer vacations to participate in enterprise practice to make up for the lack of courses, and learning cases and tools related to business and financial integration through online platforms.

The construction of learning community is another important strategy. Several interviewees spontaneously organize learning groups, invite students with internship experience to share business scenarios, or jointly analyze the business-finance interaction logic in the annual reports of listed companies. This kind of peer learning not only provides emotional support, but also promotes the collective construction of the cognition of the integration of business and finance.

Meaning reconstruction reflects the deep dimension of students ' subjectivity. Some students redefine ' what is useful accounting knowledge ' by reflecting on the gap between the examination experience and the internship experience, and shift the focus of learning from ' passing the exam ' to ' solving practical problems '. This process is not nonlinear, but accompanied by repetition and fluctuation. Some respondents said that they would still return to the strategic learning mode when the pressure of preparing for the exam increased, but under the continuous stimulation of the practical situation, the value identity of business and finance integration was consolidated. This shows that the exertion of students ' subjectivity is not only subject to structural conditions, but also can open up transformation space in the structural gap, which constitutes an active force that cannot be ignored in the evolution of internal driving force.

5. Conclusion

5.1 Research conclusion

Based on in-depth interviews with 12 students majoring in finance and accounting in private colleges and universities, supplemented by classroom observation and learning text analysis, this study examines the process, conditions and mechanisms of the transformation of their learning drive from " textual research orientation " to " integration of business and finance. " The research shows that this transformation is not a nonlinear substitution, but presents the three-stage evolution characteristics of ' external discipline-strategic identity-value internalization '. In the stage of external discipline, the pass rate of examination, as the core education index of colleges and universities, shapes students ' instrumental learning motivation through institutional arrangement and evaluation orientation. Students take " passing " as the action logic, and their deep learning motivation is inhibited. In the stage of strategic identity, some students encounter ' business impact ' in the key events of practice or teacher guidance, realize the gap between single examination ability and real career needs, and strategically adjust the focus of learning, but have not yet formed a stable value identity. In the stage of value internalization, students gradually internalize the integration of business and

finance into their own professional value orientation through the embedding of real business situations and the connection of interdisciplinary knowledge, and the internal driving force of learning shifts from external driving to internal driving.

As far as the transformation conditions are concerned, the examination system constitutes the initial structural constraint, the curriculum experience provides cognitive expansion space, the internship practice serves as the key trigger situation, and the teacher guidance plays a directional support role. The interaction of the four constitutes the condition system of the transformation of internal driving force. Among them, the embedding of real business context is the core premise of the establishment of business-finance integration cognition, and the connection of interdisciplinary knowledge is the cognitive basis for the continuous deepening of internal driving force. As far as the mechanism model is concerned, the above three-stage evolution path depicts the stage characteristics of the transformation of internal driving force, while ' situation triggering-cognitive reconstruction-value internalization ' reveals the underlying mechanism of the transition of the driving stage. The two constitute the integrated framework of ' stage-mechanism ' : the promotion of each stage is initiated by situation triggering, transited by cognitive reconstruction, and finally precipitated at the value level.

5.2 Practical Suggestions

Based on the above conclusions, this study puts forward four practical suggestions. First, optimize the curriculum system. The accounting major of private colleges and universities should break the traditional curriculum logic of " subject orientation. " While maintaining the knowledge base of examination, we should add the curriculum of industry and finance integration module, strengthen the interdisciplinary content of management accounting, financial analysis and information system, and promote the transformation of curriculum structure from " knowledge standard " to " ability standard. " Second, strengthen practical teaching. We should deepen school-enterprise cooperation, expand the embedding channels of real business situations, and enable students to experience the practical logic of business and financial integration in real or quasi-real business scenarios through project-based internships, enterprise mentoring, business simulation training, etc., triggering cognitive reconstruction. Third, reshape the evaluation mechanism. We should reduce the weight of the pass rate in the evaluation of education, build a multi-evaluation system covering knowledge application, business understanding and interdisciplinary integration ability, and guide students from strategic learning to deep learning. Fourth, improve teachers ' financial integration literacy. Teachers are the key guiders of the transformation of internal driving force. They should enhance their understanding of the practice of industry-finance integration and their ability to transform teaching through ways such as enterprise posting, joint teaching and research, and industry training, so that they can effectively embed real business problems in the curriculum and play the guiding role of key events.

5.3 Research limitations and prospects

There are some limitations in this study. First, the sample is only from 12 students majoring in finance and accounting in private colleges and universities. The sample size is small, the type of colleges and universities is single, and the transferability of conclusions is limited. Second, the study adopts a cross-sectional design. Although it captures the evolution process of internal drive through retrospective interviews, it is difficult to fully present the long-term trajectory of motivation transformation. Third, the data mainly rely on students ' self-report. Although classroom observation and text analysis play a supporting role, there may still be social approval bias. Future research can expand the sample size, include different regions and types of colleges and universities, carry out cross-school comparison and follow-up research, and further test the robustness of the internal driving force transformation mechanism from the perspective of teachers and employers.

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