

The Exploration and Practice of Courses Construction for the Major of Accounting in Higher Vocational Education in the New Era——Take the Accounting Major of a Higher Vocational College as an Example

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Fund Project: General teaching reform project of quality engineering of Shenzhen Polytechnic in 2018 “Research on the reform of innovative talents training mode and curriculum system of accounting brand specialty”.

Abstract: Facing the needs of the new era, the accounting major of our school actively explores and practices professional construction, re-determines the goal of talent training, and develops high-quality teaching resources based on the curriculum; and improves the practical teaching in the school with ability training as the guide. Guarantee mechanism; promoting the accounting profession and the synergistic development effect of professional clusters. On this basis, the professional characteristics of deep school-enterprise integration, intelligent education, and zero distance between teaching posts have been formed.

Keywords: Higher Vocational Accounting Major; Construction Practice; Professional Features

At the National Education Conference, the General Secretary Xi Jinping emphasized that we should cultivate socialist builders and successors who have comprehensive development of morality, intelligence, physical education, art and labor, accelerate the modernization of education, build an education power, and run education that satisfies the people. Higher vocational colleges undertake the important task of cultivating high-level skilled talents for the country. In the new era, the accounting major of our school is based in Shenzhen, facing the Guangdong-Hong Kong-Macao Greater Bay Area, continues to track the needs of the accounting professional market, and gradually establishes a teaching, scientific research and talent training mechanism that intersects artificial intelligence and accounting, and cultivates “accounting + technology” for the society compound talents. The accounting major was established in 1994 and was rated as a key major of the school in 2002. In 2012, the provincial demonstration higher vocational college project construction was completed, and the provincial second-class brand professional construction was completed in 2020.

1. Construction practice

After years of professional construction and accumulation, the accounting profession has carried out exploration and practice in various aspects, which are embodied in the following aspects.

1.1 Connecting to the professional market and reconstructing the training goal of accounting talents

With the development of the economic level and the emergence of artificial intelligence, accounting is no longer a simple accounting, and the training goal of higher vocational accounting can no longer be positioned in accounting posts. With the development of technology, simple accounting work will be completed by software and programs. Accountants will no longer be limited to accounting and reporting work, but more on supervision and control, capital management, tax planning, and data analysis.

After investigation, we determined new goals on this basis, formulated a new talent training program, and revised the

teaching plan. For accounting positions in the new era, in addition to bookkeepers, cashiers, accounting, tax preparers, and audit assistants in traditional enterprises and institutions, it also expands management accounting positions, financial big data application and analysis, financial sharing, and financial digitization, reconstructed the goal of talent training.

In the new era and new goals, this major aims to adapt to the digital economy and serve the development of the region as a starting point to cultivate “accounting + technology” compound high-quality accounting skills talents with artificial intelligence technology and digital comprehensive literacy. The goal of knowledge is that students should master basic knowledge of accounting, financial sharing, management accounting, financial management, artificial intelligence, big data analysis and application, and digital economy. The ability to pay more attention to students should master the ability of intelligent financial accounting, the ability to apply financial robots, the ability of intelligent financial operation and planning, and the ability to innovate, digitize, and participate in value creation. The goal of professional literacy is to cultivate students with good humanistic literacy, scientific literacy, digital literacy, and craftsmanship.

1.2 Formed the promotion of the accounting profession and the synergistic development effect of professional clusters

By reforming the talent training model and innovating the education and teaching model, the construction of the accounting profession has achieved obvious results. It has played a demonstrative role in the financial professional cluster. Through resource sharing, teacher training, demonstration radiation and other methods, it has effectively promoted the coordinated development of the financial profession and the international financial profession, and jointly implemented the construction of first-class professional clusters. In order to adapt to the impact of future technologies such as artificial intelligence and block chain, the professional group has introduced courses such as block chain finance, financial robots, and financial applications in artificial intelligence based on the “practical accounting fundamentals” course as the general basic course. And build an industrial college with Ping An Group to form a synergistic effect.

1.3 Improved conditions for running schools and developed high-quality teaching resources

During the professional construction period, the area and functions of the training room group have been optimized and further improved, and the software and technical level has remained consistent with the industry level of the same period, creating a real work scene and working environment for students. At the same time, strengthen cooperation with enterprises, establish an off-campus practice teaching base, and provide internship resources for students’ summer internships and graduation internships. In addition, high-quality teaching resources play an important role in talent training. It has built a digital teaching and information management platform, and developed textbooks and software that basically cover professional core courses. It has one national-level quality course, two provincial-level quality courses, four school-level project-based courses, and five school-level golden courses. In cooperation with Xiamen University Press, a series of accounting textbooks for higher vocational colleges were published.

1.4 Guided by ability training, improve the practical teaching guarantee mechanism in the school

The three-dimensional simulation practical teaching system in the school provides a platform and carrier for cultivating students’ practical ability in positions. The effective operation of the platform cannot be separated from the support of the guarantee mechanism. To this end, the guarantee mechanism of three-dimensional simulation practice teaching in the school has been improved in terms of concept, capital investment, resource investment, and faculty. The renewal of the concept is the core of the mechanism. According to the characteristics of higher vocational education, we believe that practical teaching should be guided by ability training, with “three-dimensional simulation, zero distance between teaching posts” as the fundamental concept and guiding ideology. Based on this, in terms of the construction of the training room, the investment of practical resources, and financial support, the target is the scenario and conditions required by the real job position to ensure the configuration and construction of the software and hardware of the training room. Financial support is the basic condition for the smooth development of school practice. In the past three years, 4 million yuan has been invested in the construction of equipment configuration and practice centers. The construction of the teaching staff is the key to guaranteeing the quality of teaching. For practical course teachers, it is required to give regular corporate or business training every year; for practical software, actively encourage cooperation with enterprises and conduct independent research and development. The “multi-position comprehensive training platform software” developed by Professor Zhang Yanping and the company is not only used in the teaching of comprehensive training courses for accounting majors in our school, but also promoted to the teaching and use of many colleges and universities.

2. Construction characteristics

2.1 Deep school-enterprise integration: Rainbow's "order-based" training model

After more than 30 years of steady development, Rainbow Company has two major brands, "Texhong" and "Junshang", and has formed a business structure of supermarkets, department stores, shopping centers, e-commerce, and finance.

In-depth cooperation with the majors, Rainbow Company adopts the teaching mode of "order training" to cultivate skilled accounting professionals, in-depth school-enterprise cooperation, forms a community of destiny with enterprises, and establishes "Rainbow Class". At the same time as completing the teaching plan, Rainbow Company will set up and undertake courses with corporate culture characteristics and internship courses in accordance with the requirements of talent training to meet the needs of accounting talents for corporate development. Schools and enterprises jointly undertake teaching tasks, combine theory with practice, and complement each other's advantages to provide a cooperation platform for targeted teaching reforms, thereby improving students' comprehensive quality and vocational skills, and achieving "zero docking" of students' skills and quality with corporate needs.

2.2 Educational intelligence: take the lead in introducing artificial intelligence application technology to promote the digital construction of courses

The accounting major took the lead in cooperating with the unicorn company Uipath to introduce the RPA financial robot course, which will start teaching in 2020. It is the first vocational college in the country to offer this course. At the same time, actively promote the digital construction of courses, with 6 project-oriented courses and 5 golden courses. Through the construction of different types of projects, such as high-quality courses, informatization courses, project-based courses, etc., carry out digital development of courses, and build various high-quality digital resources such as video, animation production, teaching material publishing, audio recording, scene reproduction, and virtual simulation software development. Digital teaching resources can stimulate students' interest in learning and improve learning efficiency and effectiveness.

2.3 Zero distance between teaching posts: constructing a three-dimensional simulation practical teaching system in the school

Whether the design, content and training conditions of the on-campus practical courses meet the requirements of zero-distance induction, and to make up for the single shortcomings of the off-campus internship business is of vital importance. After exploration and practice, the accounting profession is task-driven, and has constructed a virtual three-dimensional simulation practice teaching system. Under the guidance of the professional construction committee, schools and enterprises jointly formulate talent training programs, determine teaching plans and practice teaching goals. Driven by tasks, divide task modules, decompose and implement the training of professional abilities of accounting professions in the new era into professional courses, forming from shallow to deep, from easy to difficult, with clear levels and gradual advancement, each with emphasis and mutual connection Practice teaching curriculum system.

3. Existing problems and prospects

During the professional construction period, although international exchanges and development are emphasized, the intensity is insufficient, and the scope of exchanges and projects are still small. It is necessary to find new breakthroughs in personnel exchange training, foreign-related personnel training, and introduction of international professional standards to promote professional development. In addition, there are some problems with the current teacher team structure. There are more teachers close to the retirement age, and new teachers are urgently needed.

Therefore, in the face of this situation, majors should closely integrate the concepts and policies of vocational education in the new era, improve the quality of talent training in teaching activities, strengthen exchanges and cooperation with foreign famous schools, and promote the process of internationalization. In terms of introducing teachers, policies are formulated from multiple perspectives such as project funding, funding support, and salary subsidies to attract outstanding teachers.

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