

Discussion on the Current Situation and Problems of Accounting Training Courses in Higher Vocational Colleges

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Abstract: The rapid development and application of the digital economy has prompted changes in both accounting functions and accounting technology, which has brought new challenges to the accounting industry and personnel training. The society urgently needs high-quality people who have both solid theoretical foundation and practical ability to deal with problems. Accounting talent. Higher vocational accounting education places more emphasis on the cultivation of accounting talents' practical ability. The construction of accounting training courses is an important way to cultivate the practical ability of accounting talents. By analyzing the construction of accounting training courses at home and abroad, a comparison and reflection are made, which are helpful to the construction of accounting training courses in higher vocational colleges in my country.

Keywords: Higher Vocational Colleges; Accounting Training; Curriculum Construction

1. Introduction

The rapid development and application of the digital economy has prompted changes in both accounting functions and accounting technologies, posing new challenges to the accounting industry and talent training. The society urgently needs high-quality accounting talents who are not only proficient in accounting business, but also have strong information technology capabilities, both solid theoretical foundation and practical ability to deal with problems. According to the requirements of the "National Medium- and Long-Term Education Reform and Development Plan", "cultivating compound talents with scientific innovation spirit, strong practical ability and high comprehensive quality who can meet the needs of complex and diverse society has become the top priority." In view of the attributes of accounting work and the constraints of the space and conditions for talent training in colleges and universities, the accounting training course system that is closely integrated with the needs of professional positions is particularly important in the cultivation of accounting talents with high-quality practical ability.

2. Status Quo of Foreign Vocational Accounting Training Courses

Accounting is an applied discipline, accounting training and practical teaching have an important core position in the professional teaching and training, and are the key link in cultivating high-skilled accounting talents. The current status of foreign accounting training and practice can be summarized from the following points.

2.1 Practice teaching objectives. Practice shows that the teaching objectives of foreign colleges and universities are positioned

From the perspective of the teaching objectives of accounting practice, foreign colleges and universities realize that the training of accounting talents needs to pay more attention to compound knowledge learning, strong practical ability, and to cultivate high-quality applied talents. In view of this, the goal of practical teaching is to cultivate the comprehensive quality and ability of economic management. For example, the teaching objectives of accounting in Australia require students to be able to generate accounting information, and also require students to have digital ability and quality, as well as a sense of cooperation and responsibility.

2.2 Practice teaching content

A number of colleges and universities, represented by American universities, emphasize that the accounting profession should go deep into complex social practice, and even graduation thesis or design should be derived from corporate practice, meet actual needs, and be able to solve practical problems.

2.3 Teaching hours and teacher allocation.

Universities represented by applied universities such as English, Japanese, German, etc. attach great importance to practical class hours, accounting for almost half of the total class hours. In particular, German universities also stipulate that practical teaching should be at least 2 semesters. In addition, the practical ability and experience of teachers are the contents of concern to foreign universities. AACSB requires that full-time teachers must have relevant accounting work experience, and 40% of teachers should have more than 60 days of relevant accounting work experience in the last 5 years; The ratio of part-time teachers to full-time teachers is 1:1.

3. Status Quo of Accounting Training Courses in Higher Vocational Schools in China

Higher vocational education is oriented to industries and positions, and the cultivation of practical ability is the core task, which should be matched with a training curriculum system that meets the requirements of occupations and positions. The construction status of vocational accounting training courses shows the following aspects.

3.1 The importance of accounting training practice

Li Xiaoming (2016) believes that accounting training courses can cultivate students' ability to understand and apply basic knowledge, and promote students to learn teamwork and integrate into their job roles as soon as possible. Wang Shoubin (2018) pointed out that in view of the nature of accounting work, it is not easy to accumulate practical experience in enterprises. The practical training course system can make up for this deficiency and shorten the distance between theory and practice, thereby helping students accumulate practical work experience and improve practical skills. However, in practice, the accounting training course system of most colleges and universities is insufficient in simulation, and the effect is not approved.

3.2 Development of accounting training courses

The development of the existing higher vocational accounting training courses in China is mostly aimed at financial accounting, basic accounting, accounting software and so on. Theory first and then practice in teaching. The traditional test-taking prompts the test to focus on the recitation and memory of knowledge points, and the assessment of independent thinking and practical ability is less. As a result, students can recite basic knowledge, but lack the practical ability to think independently and make professional judgments.

3.3 Teaching methods of accounting training courses

With the development of technology, emerging information technology has gradually entered the classroom and teaching, and the traditional teaching classroom mode has gradually transformed into a digital and intelligent classroom, with more three-dimensional resources and more diverse teaching methods. For example, in financial accounting training courses, there are not only traditional training programs, but also discussion groups can be established through WeChat, QQ, platforms, etc., to organize students to discuss and ask questions in real time, and build a hybrid teaching model.

4. Thoughts on the construction of vocational accounting training courses

Comparing the current status of research and practice on accounting training courses at home and abroad, we compare and think about the construction of accounting training courses in higher vocational colleges at home and abroad.

4.1 Insufficient teachers with practical ability

The teaching of accounting training courses has high requirements on teachers' own practical ability and experience. In reality, teachers in colleges and universities in our country should all have doctoral degrees. From the perspective of existing teachers, most of these teachers are students who have graduated from colleges and universities, and rarely have practical work experience. Of course, teachers can exercise and improve their job skills and enhance their practical experience by means of old and new, teacher training, and enterprise training. The school also strives to cultivate "double-qualified" teachers to improve the practical ability of teachers, but in general, there are still few teachers with practical ability.

4.2 The job skills objectives in practical teaching are not clear

The training programs for accounting professionals in domestic colleges and universities have strengthened practical teaching and increased the corresponding amount of class hours. However, the implementation process is limited by professional attributes and job tasks, and the job skills goals are still unclear. The specific requirements are not understood, and the curriculum on how to cultivate students' practical ability has not yet formed a system.

4.3 There is a gap between practical teaching and job requirements

Accounting training courses are generally arranged on the eve of graduation. They are usually student-oriented, student-operated, simulated teaching, and simulated training with practical training materials. For a long time, there has been a disconnect between the training content and the position, and the training method is not interesting, which leads to the need to improve the effect of students' training, and the training of practical ability has not yet reached the standard.

4.4 The method of course assessment and evaluation needs to be optimized

For a long time, the assessment and evaluation method of accounting training courses is generally completed by teachers scoring students, which mostly depends on teachers' subjective judgments and training results. The assessment of the training process is not enough, the evaluation dimension is single, and the evaluation method needs to be optimized.

To sum up, the existing research has accumulated some relevant research and practical results on accounting training courses and practical teaching, and reached consensus and made progress on some issues such as the importance of accounting training courses. However, among them, the reform and innovation of accounting training courses based on the integration of skills competitions and occupational post ability requirements, especially those based on the needs of the digital economy era, are rare. The promotion of skills competitions and the integration of occupational job demands are the core requirements of the Ministry of Education and the direct appeal of economic and industry development. This situation not only provides the corresponding basis and reference for our research and reform, but also provides room for expansion.

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