

Research on the Incentive Mechanism of Enterprise Participation in the Integration of Production and Education

Nieru Yue

Wenzhou University, Wenzhou 325005, China.

Abstract: The integration of industry and education is an important measure for vocational education to cultivate applied talents and solve the shortage of high-level talents in enterprises. It is also a multi-body linkage mechanism to promote vocational education to cultivate talents under the guidance of market. The main body of our home-made education integration - the enterprise participation enthusiasm is insufficient, the participation level is shallow and other problems are prominent. Comparative analysis of Germany, the United States, Australia, the fusion of the historical process of production and education in Britain have found that western countries enterprises to participate in important reason is that the high degree of integration of production and education under the rule of law guarantee to form the perfect incentive mechanism, reflection I teach fusion of the status quo of domestic China and no enterprises to participate in the integration of production and education legal protection, related policies targeted weak. Based on the current situation of enterprise participation in industry-education integration, this paper discusses the incentive mechanism of enterprise participation in industry-education integration under the legal guarantee.

Keywords: Vocational Education; Integration Of Production and Education; Incentive System

1. The integration of production and education in Chinese enterprise analysis

In recent years, through a series of relevant documents, the Chinese government has highlighted the importance of enterprises as the main body of industry-education integration. However, according to the survey of 110 top 500 enterprises, enterprises really participate in school-enterprise cooperation, co-construction of industry- university-research centers, the proportion of skills competition is less, only 22.34% and 13.6%. In addition, enterprises' participation in the cooperation mode of higher vocational colleges is not deep enough, the results of the integration of industry and education are of low quality, the types of enterprises participating in the integration of industry and education are uneven, and there is a lack of necessary communication between enterprises and higher vocational colleges. All these problems hinder the development of the integration of industry and education at the present stage. Secondly, in the public's general consciousness, whether enterprises provide resources for students' internship, practical training and practice is a purely moral obligation, a kind of help and favor. Thirdly, to make enterprises cooperate with vocational schools to undertake the responsibility of vocational education is a kind of damage to the interests of individual enterprises. If the legislation tries to make it mandatory for enterprises to cooperate with vocational schools to undertake the responsibility of vocational education, enterprises are bound to oppose. Fourthly, requiring enterprises to take the initiative to cooperate with vocational schools to undertake the responsibility of vocational education will inevitably have an impact on the responsibilities and powers of many government departments, and it is definitely not easy to coordinate the relationship between these departments.^[1]

2. Analysis of the reasons for the lack of enthusiasm in production-education integration of Chinese enterprise

2.1 Enterprises participating in the integration of industry and education

can benefit less

Since the reform and opening up, China's manufacturing industry has been mostly labor-intensive industries, with low requirements for skills and little demand for higher vocational college graduates. Enterprises also lack the power and pressure to carry out employee skill training. This is the main reason for the school form of vocational education in China. Although there has been policy guidance such as strengthening school-enterprise cooperation, enterprises have always lacked the enthusiasm to participate in running schools. ^[2]And the separation of enterprise skill training and school vocational education greatly limits the accumulation of skills.

The purpose of enterprises' participation in the integration of industry and education is to cultivate apprentices, develop future employees suitable for their own business model, and obtain long-term benefits. At present, enterprises and higher vocational colleges in the implementation of the integration of industry and education are mostly achieved through shallow level cooperation such as on-the-job internship, and the completion standard is low, and the quality of talents fails to achieve the expected effect of enterprises. Enterprises in the integration in the process of production and education needed to finance a certain equipment, such as taxes, provide financial support, small and medium-sized enterprises in the short term cost cannot be recycled, enterprises hope that through the integration production and education improve social effect, strengthen the social influence, and form a mutually beneficial situation, due to incomplete fusion education incentives but not detailed, unable to alleviate the pressure of the majority of small and medium-sized enterprises.

2.2 Participation mode policy provisions are too vague, not uniform

Enterprises are called upon to participate in the integration of industry and education in documents such as the Outline of the National Program for Medium - and Long-term Education Reform and Development (2010-2020) in 2010, the Decision of The State Council on Accelerating the Development of Modern Vocational Education in 2014, and Several Opinions of The General Office of the State Council on Deepening the Integration of Industry and Education in 2017 (hereinafter referred to as the Opinions). In the Opinions, it is clearly proposed to strengthen the dominant position of enterprises and lists various ways, but there is no specific code of conduct between enterprises and schools, enterprises and students in the implementation process.

2.3 The form of financial support is single

For enterprises to participate in industry-education integration of the financial support for tax preferential measures (pre-tax deduction mainly). In terms of the scope of tax preference, there is no subsidy for the training base construction expenses, missed work expenses, social security expenses of apprentices and other expenses incurred by enterprises in the process of participating in the integration of production and education. In terms of the types of taxes involved, there is no reference to value-added tax and individual income tax. In terms of tax forms, there is little incentive to take pre-tax deductions.

The government's tax support measures for enterprises are mainly indirect support, lacking direct support such as government-managed funds and government purchase of services. Financial support for large, medium and small enterprises is not discussed separately.

2.4 Lack of rewards and punishments

During I teach fusion domestic industry enterprises don't see the integration of production and education long-term benefits, not form a good atmosphere of competition, lack of fusion process and results of education are compared and the use of rewards and punishments mechanism incentive enterprises, the government has no use of rewards and punishment mechanism for the completion of more efficient for the fusion of enterprise production and education honor motivation, Enterprises that fail to fulfill their obligations to integrate industry and education will be punished.

2.5 Wrong orientation of training talents

Vocational colleges as an important subject of fusion production and education, plays an important role in professional set up personnel training, incentive enterprises of university-enterprise cooperation, need to enterprise can see the required labor interests, the current domestic vocational colleges in terms of major setting, curriculum development, and no market-oriented to adjust in time, can't have enough attraction to the enterprise.

3. Improvement of the incentive mechanism for enterprises to

3.1 Participate in the integration of production and education

3.1.1 Establishment of special fund

Facing the pressure brought by the market economy, it is necessary to improve the financing ability of enterprises in the integration of industry and education, and set up a fund pooled by the financial input of the central government and local people's governments at all levels, donations from social forces and other ways to carry out special support and incentive mechanisms. The source, application conditions and process of the fund should be transparent and concise, the application standards for the fund should be multi-grade, the competitive application scheme should be adopted to encourage enterprises to participate in the integration of industry and education, and the use of the fund should be disclosed afterwards.

3.2 Direct financial support

In western countries, government incentive enterprises to participate in school-enterprise cooperation in addition to indirect measures of tax incentives to give enterprises direct financial support, which has played a significant incentive effect. Our country in response to the fiscal and taxation law system consummation related businesses get a clear list of direct subsidy project and differentiate class, apprenticeship to give fifty percent to one hundred percent of the subsidies, incentives, an enterprise which set up a training place to accord with the standard training project completion within the prescribed time of apprentice, in accordance with the number of completion of enterprise a reward, Training for special groups or special programs should be subsidized.

3.3 Other financial support measures

The central and local people's governments at all levels shall guide the establishment of national, local and industrial enterprises to participate in the evaluation system and awards of industry-education integration while providing financial subsidies to enterprises implementing industry-education integration, and give bonuses to enterprises with great contribution.

3.4 Set up intermediary management agencies to operate policies and regulations

Trade association is a non-governmental, non-profit and self-disciplined social organization legal person, which plays an important role in planning, participating, supervising and evaluating vocational education. By law, various trade associations and chambers of commerce are entrusted with the responsibility of management, supervision and control of training within enterprises. It is clearly required that the economic circle or industry represented by industry organizations participate in the whole process of vocational education and training -- from the formulation and dynamic adjustment of standards to the implementation of the training process, from the training of enterprise trainers (masters) to the examination and certification, so as to guarantee the quality of vocational education and training. Therefore, in the construction of industry-education integrated enterprises, the government should formulate and improve relevant laws and policies, fully empower and improve the supervision and management mechanism at the same time, so as to make the content of vocational education and training

more in line with the demand of the labor market, and fundamentally improve the quality of vocational education to increase the attractiveness of enterprises.

References

- [1] Luo SL. A probe into the difficult problems in the legislation of school-enterprise cooperation in vocational education [J] . VTE Forum, 2011(09) : 20-26.
- [2] Yang Y, Zhang HN. The evolution, logic and enlightenment of American vocational education -- an analysis based on the Economic sociology perspective [J] . Forum on vocational education, 2020(03): 165-169.

About the author: Nie Ruyue (July 1996-), female, Han nationality, born in Dongying, Shandong province, postgraduate of Wenzhou university, research direction: educational law, civil and commercial law.