

Research on the Current Situation and Improvement Strategy of Legal Literacy of Accounting Students in Vocational Colleges--the Example of Zibo Vocational College

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Abstract: The level of legal literacy of accounting students in Higher Vocational College is directly related to the professional quality of their future work in accounting. After investigation, it is found that there are still many problems in the current situation of students' legal literacy. By analyzing the current situation of students' legal literacy and its causes, corresponding strategies are proposed to improve the level of students' legal literacy.

Keywords: Higher education; Finance and accounting; Legal literacy; Current situation; Causes; Enhancement; Strategies

With the rapid development of social economy and the continuous improvement of rule of law construction, legal literacy has become one of the basic qualities necessary for modern people. In the cultivation of accounting students in Higher Vocational College, how to improve the legal literacy of students has become one of the important issues in front of the educators. In this paper, we will discuss and analyze the concept of legal literacy, the current situation of students' legal literacy, the necessity of improving the legal literacy of accounting students in Higher Vocational College colleges and universities, as well as the path of improvement.

1. The concept of legal literacy

Legal literacy is the ability and quality of an individual to have the necessary legal knowledge and awareness, to know how to use legal means to defend his or her rights and interests, and to be able to follow legal norms and fulfil his or her legal responsibilities. Simply put, it is the extent to which a person understands and is able to apply the law, both at the level of knowledge, as well as at the level of values and behaviour^[1].

2. Current state of students' legal literacy

A questionnaire survey was conducted among a random sample of 500 freshmen and sophomores, which revealed that:

2.1 In terms of students' self-perceived knowledge of the law, 18.69% knew it very well, 51.87% knew it fairly well, 28.74% knew it not very well and 0.7% knew it not at all. This shows that around 70% of students are positive about their legal literacy, while around 30% of students consider their legal literacy to be insufficient. Combined with the students' law curriculum and interviews with students, it is easy to see that there is a general overestimation of students' own legal literacy^[2].

2.2 In terms of the ways in which students learn about the law, television programmes accounted for 81.31%, newspapers and publications 41.36%, offline lectures 33.41% and online platforms 76.17%. This shows that television and the internet have become the main ways for students to acquire legal knowledge, and it also reflects that the school curriculum has not been able to fully meet students' needs for acquiring legal knowledge.

2.3 In terms of whether students are interested in learning about the law, 34.81% are very interested, 61.45% are more interested and 3.74% are not interested. This shows that the majority of students are interested in law, which may be related to their majors^[3].

In summary, it can be seen that among accounting students in Higher Vocational College, there are still relatively weak legal knowledge, relatively weak legal awareness and weak ability to apply the law.

3. Analysis of the reasons for the current state of students' legal literacy

3.1 The course content is easy to set up

The finance and accounting majors in Higher Vocational College offer courses such as economic law, but from the setting of the courses, the knowledge covers a wide range, basically covering all areas of daily economic life, but from the depth of knowledge content, it is still a bit shallow.

3.2 Insufficient legal knowledge in practice

The teaching of economic law for accounting majors in Higher Vocational College is mainly based on classroom teaching by teachers and supplemented by practical teaching. This is bound to lead to a disconnect between students' legal knowledge and practical application ability, and the ability to apply law is not strong.

3.3 Single access to knowledge

During the school year, the access to legal knowledge provided by the school is mainly focused on classroom teaching. In order to supplement the lack of classroom teaching, schools organize law lectures appropriately, but they are not enough to meet students' demand for legal knowledge^[4].

4. The necessity of improving the legal literacy of accounting students in Higher Vocational College institutions

4.1 Improving financial performance

The employment prospects of finance and accounting students in Higher Vocational College are inextricably linked to the level of financial work. The legal issues involved in finance, such as corporate legal risks and contract law, can have a direct impact on financial operations and decision-making outcomes. If students lack legal literacy, they are prone to making mistakes that can affect the normal operation of the business.

4.2 Improving employment competitiveness

In today's developing market economy, companies are demanding more and more from their recruiters. Having a high level of legal literacy can improve the overall quality of students, broaden students' employment pathways and stand out in the job market.

4.3 Promote the quality of students' personality

Legal literacy is not only a body of knowledge, but also a quality of personality. Having legal literacy enables students to develop a sense of law, establish the concept of the rule of law, regulate their own behaviour and become good law-abiding citizens^[5].

With a certain level of legal literacy, finance and accounting students can better adapt to the development of society and the needs of their careers. Legal knowledge and legal awareness are important foundations for the professional success of accounting students, not only for their future career planning, but also to enhance students' awareness of self-protection and their ability to handle matters correctly, to develop their legal thinking and judgement, and to raise their legal awareness and compliance with the law.

5. The path to improve the legal literacy of accounting students in Higher Vocational College

5.1 Curriculum

The curriculum of finance and accounting majors in Higher Vocational College should further increase the study of law-related knowledge, such as civil law, commercial law and taxation law, etc. At the same time, the study of professional law courses such as accounting law should also be added to the characteristics of finance and accounting majors. Through the study of these courses, students can be helped to understand the relevant legal provisions, legal spirit and legal principles, and improve their legal literacy.

5.2 Case studies and mock legal operations aspects

In the teaching process, case studies and simulated legal operations should be used to help students better bridge the gap between theory and practice and improve their legal application skills. Through simulated legal operations, students can gain a deeper understanding of the operation of law in practice and have a stronger legal literacy and practical operation ability.

5.3 Practical aspects of teaching

In order to cultivate the legal literacy of accounting majors, students must be allowed to practice. Higher Vocational College

can let students understand, experience and practise common financial cases by offering practical teaching and other means, so that students can improve their legal literacy while enhancing their professional practical skills in accounting and finance.

5.4 Innovative thinking aspects

Finance and accounting students need to have strong innovative thinking skills as well as a good legal literacy. For this reason, Higher Vocational College should carry out relevant activities to cultivate innovative abilities, such as subject competitions and student research, so that students can constantly strengthen their innovative abilities and legal literacy in practice, and constantly develop their ability to adapt to the frontiers and transform their applications^[6].

In conclusion, on the path to enhance the legal literacy of accounting students in Higher Vocational College, educators need to think carefully and conduct in-depth research, actively adopt targeted and practical measures and methods, strengthen students' learning of basic legal knowledge, improve students' practical ability and legal skills, and continuously enhance students' legal literacy.

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