

The Integration Path Research of the Diversity of the Guangdong-Hong Kong -Macao Greater Bay Area Participating in Accounting Vocational Education

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Abstract: The multiple principal parts of the government, school and enterprises participate in vocational education, which can achieve complementary resources and integration of vocational education. It can form a mechanism for long-term cooperation, which is conducive to narrowing the distance between vocational education and market demands, and which can improve the quality of accounting professionals. This article starts from the background of accounting vocational education in the Guangdong-Hong Kong-Macao Greater Bay Area, and analyzes the value significance of diversified subjects participating in accounting vocational education with the main problems that currently needed to be resolved. At the same time, this article talks about the design of the integration path of diversified subjects participating in accounting vocational education, which is expected to provide strategic support for the development of vocational education in the Bay Area.

Keywords: Multiple principal parts; Accounting vocational education; Integration path

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1. Introduction

The construction of the Guangdong-Hong Kong -Macao Greater Bay Area is a national strategy. The Guangdong -Hong Kong-Macao Greater Bay Area will be built into a dynamic world-class urban agglomeration, international science and technology innovation center, and an in-depth cooperation demonstration zone between the Mainland, Hong Kong and Macao, which is important support for the construction of the “Belt and Road”. Regional coordinated development and high-quality development need to adhere to the cause of priority education, comprehensively improving the quality of education at all levels, promoting the development of higher education and vocational education, and focusing on creating a “benchmark” of high-quality education. Vocational education spans enterprises and schools, work and study, education and occupation. “Cross -border” is the essential attribute of vocational education. In March 2010, the Ministry of Education proposed that promoting school-enterprise joint schools and implementing diversified cooperation between schools and enterprises is the focus of my country’s future promotion of higher vocational education reform and development at the National Vocational Education and Adult Education Conference. In July 2010, the “National Medium-Long-term Education Reform and Development Outline (2010-2020)” clarified the importance of integration of government, industry, enterprise and vocational education in promoting higher vocational education, which is the important contents of current high vocational education. With the construction of the Greater Bay Area, the number of demands for front-line accounting personnel has increased

and changed, which prompted the changes in higher vocational education. Vocational education is cultivated with high-end skill talents in the enterprise. The teaching contents, practical front-line demands and development should be consistent. The multiple main principal parts of government, school and enterprise enterprises can participate in vocational education to achieve complementary resources and integration, which can form a mechanism for long-term cooperation and which is conducive to narrowing the distance between vocational education and market demands. It can improve the quality of accounting professional talents training.

2. The value significance of multiple principal parts in the Guangdong-Hong Kong-Macao Greater Bay Area to participate in accounting vocational education

At present, the study of multiple principal parts participating in vocational education models and paths are mostly copied by advanced foreign experience levels, which lack in-depth analysis of the actual situation in China and which are not comprehensive and practical. Based on domestic vocational education, government, industry, enterprise reality and advanced foreign models and experiences, we sort out the existing research results at home and abroad and build the basic framework and paradigm of the multiple main entities of “government, industry, school and enterprises” participating in vocational education. The practical and feasible path selection and evolution trends have reference value for related research, to a certain extent, which can enrich related research results and have important theoretical significance.

From the perspective of practical use, the in-depth integration of diverse principal parts to promote vocational education is a difficult problem faced by the main entities of all interests of the Guangdong -Hong Kong -Macao Greater Bay Area. On the basis of investigating and analyzing the general model of the existing school-enterprise cooperation, and in the condition of in-depth exploration of multiple principal parts and diverse principal parts, how to achieve more in-depth and effective optimization paths in the new economic environment, how to build a long-term and stable cooperation system in terms of policy formulation, operation management, etc., how to innovate teaching management systems and how to propose to deeply integrate political schools and enterprises to promote professional occupations education paths’ choice have operable guidance and practical significance for talent training models and methods in accounting vocational education.

3. The problems that the multiple principal parts in the Guangdong-Hong Kong-Macao Greater Bay Area participating in accounting vocational education are urgently needed to be resolved

3.1 With the promotion of the construction of the Guangdong-Hong Kong-Macao Greater Bay Area, the demands and requirements for accounting talents in the industry and enterprises have changed. In order to maintain the consistency of changes in accounting vocational education and demand, it is inevitable to sort out and strengthen the connection between vocational education and government, industry and enterprises. The talents training model and curriculum contents, as well as the basis and core content of high accounting vocational education, with how to make adjustments and how to reflect the changes in market demand in a timely manner is one of the problems that needed to be solved.

3.2 In the absence of a clear incentive policy, the goals of the government, industry and enterprises are relatively single or insufficient to participate in accounting vocational education. Enterprises hope to select outstanding graduates from school to work in enterprises; the industry hopes to promote the healthy development of the industry; the government hopes to promote the development of education and market in order. How to fundamentally mobilize the enthusiasm of each principal parts as a related interests in accounting vocational education, and how to effectively cooperate in all aspects of professional construction work, and how to give full play to the industry’s demonstration effects needs the government to guide in an orderly manner, to deepen the integration of the principal parts in multiple levels, and to mobilize enthusiasm.

3.3 The model of fusion of companies and vocational education is more diverse in foreign countries. The typical models included Germany “dual-system” model, American “cooperative education” model, and Japanese “industry-academia” model. On the basis of exploring the background and operating mechanism, combining the realistic characteristics and functions of my country’s government, industry, enterprise, and vocational education, scientifically and reasonably choosing the integration model that is suitable for my country’s national conditions, and proposing a specific implementation path is urgent to solve one of the important issues.

4. The design of the fusion path of multiple principal parts in the Guangdong-Hong Kong-Macao Greater Bay Area participating in accounting vocational education

In order to meet the development of the Greater Bay Area and the changes in the demand for accounting professional talents,

and to achieve the effectiveness of the training plan for accounting talents, it is necessary to carry out the main position of accounting high-level vocational education based on government, industry, school and enterprises and to design the integrated path to jointly participate in the joint participation of diversified principal parts.

4.1 Building the cultural path of conceptual identity

Social cultivation of multi-subject negotiation and integration culture is the cultural basis for multiple principal parts to participate in accounting vocational education in the Greater Bay Area, which is conducive to promoting communication, management, mutual trust, coordinated development, and deep integration of multiple subjects participating in accounting vocational education.

It can establish a system of democratic negotiation between subjects, cultivate and practice tolerance culture such as seeking same-deposit differences, harvesting and accommodation, and promoting the harmonious development of the principal parts as a symbolic cultural foundation for the principal parts to participate in accounting vocational education.

4.2 Building institutional changes and optimization paths

Building the institutional environment and optimization of public services participating in accounting vocational education and integrating development need institutional guarantee, which is the basis for maintaining the harmony of the integration of vocational education and education, and which is also an organizational guarantee. It is also a means for the pursuit of specific values of each principal parts. Therefore, the interaction and exchange mechanism between principal parts should be strengthened to promote common diversified integration and development. Increasing institutional innovation, promoting fairness and fairness, ensuring the reasonable demands, legitimating interests of participating entities and inhibiting the exclusive and monopoly possession of public resources in the development process can promote the fair distribution of public resources sharing and benefits. Strengthening innovation and development, giving play to the effectiveness of social organizations and social subjects, and innovating the methods and channels of participation can be carried out.

4.3 Constructing a social governance path for multiple principal parts to participate in accounting vocational education

The integration of synergy governance and a diversified governance model that is compatible with accounting vocational education and extensively participate in society is needed to be set up. Multiple collaborative governance is an important part of the accounting vocational education operation system in the Greater Bay Area. By stimulating the motivation and functions of participating principal parts to improve comprehensive governance. The main relationship is the cornerstone of the development of accounting vocational education. Through the interactive cooperation and coordinated development of the relationship between the main relationship, the main organization relationship, the main body integration and the integration of production and education will be achieved. By virtue of the main body integration, the integration of coordinated governance will be formed to achieve the effects of sharing diversified culture and resources, interoperability and complementary management experience.

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