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# Exploration on the Curriculum System of Big Data and Accounting Practice in Higher Vocational Colleges -- Take Ji'an College for Example

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**Abstract:** According to the development of regional economy, Big Data and accounting major of Ji'an College puts forward the core of constructing practical curriculum system: post competence. The major adopts the methods of "environment integration, teaching integration, integration of teaching staff" to build a practical curriculum system, improve students' post competency, cultivate high-quality technical skills talents for regional key industries, and provide talents support for regional economic development.

Keywords: Big data and accounting; Integration of production and education; Practical curriculum system

#### **Fund Project:**

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At present, the matching employment of finance and accounting graduates in colleges and universities is not optimistic. In order to adapt to the current regional economic development's demand for the ability of accounting talents, improve the employment rate of matching positions, and further strengthen the integration of industry and education as well as the integration of schools and enterprises, The major of Big Data and Accounting in Ji'an College adjusts the personnel training mode, improves the practical teaching conditions in the campus and enterprises, and forms a Dual drive in the process of integrating production and education, which is driven by the guidance of universities and the internal drive of enterprises. It constructs and continuously optimizes the practical teaching curriculum system, and improves the quality of personnel training.

# 1. Dual drive Optimizes accounting practice teaching mode

"Integration of industry and education and cooperation between schools and enterprises" provide new ideas and directions for accounting practice teaching in colleges and universities. Therefore, colleges and universities, especially vocational colleges, should take "integration of industry and education and cooperation between schools and enterprises" as guidance, further reform and optimize accounting practice teaching mode under the Dual drive of both schools and enterprises, and deeply integrate internal teaching and enterprise practice teaching. So as to meet the needs of the society for the ability of accounting talents, to achieve a win-win virtuous circle of "school and enterprise".

# 1.1 Enterprise Internally driven

To some extent, the retention of high-quality graduates under the integration of industry and education will affect whether enterprises continue to participate in the integration of industry and education and their enthusiasm, which is also the most internally driven enterprise. Strengthen the positive interaction between enterprise culture and university culture, integrate industrial culture and enterprise culture into the campus culture of vocational education organically, and integrate

the spirit of craftsman and model worker into the cultivation of vocational students' professional spirit, so as to realize the goal of cultivating virtues and cultivating people. At the same time, the introduction of new technology and new technology of the enterprise, the cooperation between the school and enterprise to develop professional courses and teaching resources, according to the production process of the enterprise, re-structure the practical curriculum system and evaluation mechanism based on typical work tasks, can further promote the improvement of students' vocational ability and be used by the enterprise, so as to truly realize the integration of industry and education and solve the problem of the shortage of highly skilled talents in the enterprise.

# 1.2 Universities lead the driven

As one of the subjects of education, vocational colleges must set up the training objectives based on the vocational ability needs of the post groups of enterprises, so as to meet the employment standards of enterprises to the greatest extent. At the same time, reconstructing professional curriculum system based on typical work tasks is an important carrier of financial personnel training. In the age of digital economy, the working mode of financial personnel is facing great changes. Vocational colleges can customize a batch of information resources such as school-enterprise cooperation textbooks, skill manuals and enterprise working standards through the mode of school-enterprise education, and build a teaching resource system jointly built and shared by the industry. The smooth school-enterprise dual-subject teaching operation mechanism will also fundamentally improve the post competence of accounting professionals.

# 2. "Three-integration" integration path of production and education

In view of the problems of students' weak post competence and affecting the development of accounting professional service area, the accounting major in higher vocational colleges needs to rebuild the accounting practice course system to solve the problems of low salary and low matching employment rate of the accounting major in higher vocational colleges. In this regard, after years of exploration, the major adopts the methods of signing off-campus practice bases and setting up order classes. Gradually explore the "three-integration" integration path of production and education.

# 2.1 Environmental integration

- (1) We will increase investment in practical teaching conditions. In order to deepen the integration of schools and enterprises, the major of big data and accounting has set up various kinds of accounting training rooms with clear functions according to the teaching objectives, teaching tasks and learning requirements of the course. The working environment of accounting training rooms, such as finance, cashier, bank and tax, has been set up according to the actual enterprise accounting process scenario, so that students can personally experience the departments involved in accounting work. Specific business and actual operation process. To improve the construction of practical training room in the school, so that students can combine theory with practice and apply what they learn, and further shorten the distance between the training of accounting talents in the school and the actual demand of accounting positions in enterprises.
- (2) Establish off-campus training bases. Strengthen communication and cooperation with various industries and enterprises, establish off-campus experimental bases, and use some cooperative enterprises as off-campus internship bases. Through the establishment of off-campus experimental bases, students are organized to practice regularly in the financial departments, accounting firms and tax agent firms of enterprises, so that students can be familiar with the accounting business process in practical work, experience the real enterprise environment and feel the corporate culture, laying a foundation for accounting students to take up positions after graduation and improving their post competency.
- (3) Create a campus studio, the establishment of college students accounting agency bookkeeping innovation and entrepreneurship activity center. The major selectively arranges students to enter the activity center, the enterprise chooses the economic business suitable for student operation to be handled by the activity center, the school activity center is the business processing center of the enterprise, under the joint guidance of enterprise mentors, teachers to complete the bookkeeping, tax declaration and other work, students' practical ability has been greatly improved.

## 2.2 Teaching integration

# (1) Integration of school teaching and enterprise training

First of all, based on the job requirements and ability requirements, I worked with the enterprise to develop the course system and course content, and discussed with the enterprise to update it regularly. Secondly, the content of the course is related to students' vocational certificate examination and industry employment, so that they can apply what they learn and closely integrate with the development of the industry.

## (2) Curriculum knowledge content integration

Clear the course design ideas. In accordance with the educational concept of "combining work with study and oriented by work process", and aiming at the talent needs of regional economic development, modules are designed based on work process. Therefore, the practical curriculum system is set up according to the idea of "post - typical work tasks - knowledge and skills - courses". This practical curriculum system breaks the boundaries of the original curriculum, takes practical ability and necessary quality as the training goal, pays attention to the situational teaching of the course, makes the students' learning situation and the post situation of the future work unified, and truly realizes the cultivation of students' post competence.

# 2.3 Integration of teaching staff

# (1) Select teachers for further study

In the process of building a double-qualified teacher team, teachers are selected to study in leading enterprises in the industry, or arranged to receive training in data technology and application, so as to improve their practical ability and teaching level. Organize teachers to participate in the "1+X" certificate related technical skills training, and combine it with the five-year-cycle full rotation training system for teachers, the one-year educational practice system for new teachers and the three-year enterprise practice system, so as to improve teachers' training and teaching ability to implement the high-value certificate. As a pilot school, we focus on the "1+X" certificate in the key fields of the Ministry of Education. Professional teachers keep close contact with the training evaluation organization, and timely feedback the problems in the training of vocational skill level certificate.

# (2) Teacher enterprise practice to implement

Teachers should enter the frontline of enterprises to "practical" temporary training, the college requires each professional teacher to contact at least one accounting firm or industry leading enterprises, and maintain long-term contact, at least two teachers in each academic year for enterprise practice, each practice time is not less than 1 month. Through the practice of enterprises, the real working process and cases of enterprises are integrated into the practical teaching, teaching and learning, as part of the integration of production and education in the process of teacher training, strengthen the deep cooperation between schools and enterprises, and form a high-quality "double professional" intelligent financial teachers team.

## (3) Establish a teacher database for appointment

Select and hire enterprise famous teachers into the classroom, and full-time teachers to complete the teaching task. Through the mode of joint teaching, business tutors have rich practical experience, which plays an important role in broadening the horizons of college students. The participation of enterprise tutors in classroom teaching is helpful to cultivate students' professional interest. In the course of teaching, the professional spirit of abiding by the law, loving one's job and being dedicated to one's work is conveyed to students. The teaching content combined with the specific business scenarios of enterprises can significantly improve students' practical operation level. Joint teaching mode also helps to strengthen the exchange and communication between enterprise tutors and university teachers, so that the teaching content is more close to the actual situation of enterprises, and the teaching mode is more diversified. Through the joint teaching of superior teachers, the teaching quality and teaching effect of the class can be improved.

## 3. Conclusion

the "three-integration" path of the integration of industry and education emphasizes the coordinated development of the integration of industry and education. Universities should lead the drive and Enterprise endogenous driving, construct and continuously optimize the curriculum system of practical teaching, and improve the post competency of students. To train high quality technical skills talents for regional key industries and provide talents support for regional economic development.

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