

Study on the path of promoting regional economic development of finance and economics major in higher vocational colleges -- based on the perspective of comparative advantage

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Abstract: This paper starts from the comparative advantages of regional development between major cities in Guangdong Province, obtains advantageous industries in various regions, and guides the dilemma and breakthrough path research of finance and economics major in higher vocational colleges based on the concept of industry and finance integration.

Key words: regional economy; Comparative advantage; Finance and economics major

According to the relevant contents of the Decision of The State Council on Accelerating the Development of Modern Vocational Education, all regions should actively promote the integration of vocational education with economic and industrial development planning, so that vocational education can adapt to the needs of economic and social development. As the traditional and popular major of colleges and universities, how to adapt to and promote the development of regional economy needs systematic reflection and planning.

Therefore, this project starts from the comparative advantages of regional development among major cities in Guangdong Province, obtains the advantageous industries in various regions, and guides the research on the dilemma and breakthrough path faced by finance and economics majors in higher vocational colleges based on the concept of integration of industry and finance.

1. Comparative advantage analysis of major cities in Guangdong Province

Based on the availability of relevant literature and data on regional comparative advantage, this paper adopts the location-quotient method to calculate the industrial comparative advantage of major cities in Guangdong Province. The location quotient is generally defined as the ratio between the proportion of the output value of a certain sector in the gross domestic product of a certain region and the proportion of the output value of that sector in the gross domestic product of the whole country (or a larger region). The measurement indicators involved in this paper are mainly obtained by sorting out the data of Guangdong Statistical Yearbook. Since Guangdong Statistical Yearbook does not disclose the data of Hong Kong and Macao special administrative division industries, the data of these two places are obtained through the Wind database, and the calculation formula is as follows:

$$LCA_{ij} = (GDP_{ij}/GDP_i) / (\Sigma GDP_j / \Sigma GDP_{ij})$$

In the formula, LCA stands for comparative advantage, i stands for region and j stands for industry. The region analyzed in this paper is 11 cities in Guangdong Province, and the industry is the primary industry, the secondary industry and the tertiary industry. In the formula, the numerator is the proportion of the municipal industrial GDP in the municipal GDP, and the denominator is the proportion of the regional industrial GDP in the regional GDP. Through the calculation of location quotient, the regions with comparative advantages in primary industry, secondary industry and tertiary industry of major cities in Guangdong Province are analyzed, so as to provide guidance for the setting and layout of finance and economics major in higher vocational colleges, in order to promote the coordinated development of Guangdong Province. According to the above publicized calculation results are shown in the following table:

Table 1: Comparative advantages of major urban areas in Guangdong Province

	Regional comparative advantage of primary industry	Regional comparative advantage of the secondary industry	Regional comparative advantage of tertiary industry
Guangzhou	0.79	0.80	1.11
SZ	0.06	1.09	0.97
Zhuhai	1.03	1.23	0.88
FOSHAN	1.25	1.65	0.65
Huizhou	3.38	1.57	0.65
Dongguan	0.23	1.71	0.64
Zhongshan	1.84	1.45	0.74
Jiangmen	5.93	1.34	0.72
Zhaoqing	12.52	1.22	0.64
Hong Kong Special Administrative Region	0.06	0.18	1.45
Macao Special Administrative Region	-	0.21	1.44

It can be seen from the calculation results that among the 11 cities in Guangdong Province, Huizhou, Jiangmen and Zhaoqing have significant comparative advantages in the primary industry, and the training content of finance and economics majors in higher vocational colleges in these three cities should focus on the primary industry; There is little difference between the secondary industry and the tertiary industry in each city, and the Location quotient of each city are within the range of 0~2. Among them, the Location quotient of the secondary industry in Shenzhen, Zhuhai, Foshan, Huizhou, Dongguan, Zhongshan, Jiangmen and Zhaoqing are more than 1, which has a strong comparative advantage in manufacturing industry, and the training content of finance and economics majors in higher vocational colleges should be inclined to the secondary industry; Guangzhou, Hong Kong Special Administrative Region, Macao Special Administrative Region of the three cities of the tertiary Location quotient is larger than 1, in the service industry has a strong comparative advantage, due to the service industry subdivision of many industries, accounting processing differences, the three cities in the training of higher vocational finance and economics talents, should set up courses in different training directions, for the service industry precise transport of financial accounting related talents.

2. Based on the perspective of comparative advantages of higher vocational finance and economics professional dilemma

At present, vocational colleges in major cities in Guangdong Province have obvious homogeneity in professional setup and personnel training. Vocational colleges in different regions do not combine their regional comparative advantages in setting majors and personnel training models. Taking accounting major in finance and economics as an example, the common teaching materials and training models usually take manufacturing accounting as the teaching template. However, in some major cities of Guangdong Province, the dominant industries are not in the manufacturing industry, so the talent training does not adapt to the regional development. Based on the above analysis, this project will draw the respective advantageous industries of the nine Pearl River Delta cities and Hong Kong and Macao administrative regions, as well as the advantageous development areas based on the industrial perspective and the concept of integration of industry and finance, and analyze how the development of finance and economics majors in higher vocational colleges can break through the limitations of finance and economics, combine with industries and industries, improve economic suitability, and connect with advantageous industries.

3. The development path based on comparative advantages

According to the results of the above analysis, this paper suggests that the talent training of finance and economics majors in higher vocational colleges should form a dislocation development mode based on comparative advantages, and each city should complement its advantages, separate from the outside world, avoid mutual competition and repeated construction, so as to serve the needs of regional economic development to the greatest extent. Specifically, the construction can be carried out from the following aspects.

1. Platform construction

To meet the needs of misplaced development, this paper proposes to build a platform for the integration of production and education in Guangdong Province. The functions of the platform are specific, one is to connect the two sides of the school and the enterprise. The enterprise releases the recruitment needs of the next year on the platform, covering the employment positions and the number of employees. The education department obtains the number of industrial needs through the platform, and guides the enrollment situation of the next year. At present, although there are recruitment platforms such as 51job.com and Liepin, they are decentralized and spontaneous intermediary forms, and the relevant data are not complete and forward-looking, which can not guide educational practice and professional adjustment. If the government can take the lead to form an integrated information recruitment and data release platform in Guangdong Province, enterprises must declare their annual employment needs in advance. The integrity of the data can be guaranteed, which will have important guiding significance for the layout of the profession.

Second, both schools and enterprises can establish directional cooperation on the platform at the same time, and the school trains and transports talents for enterprises in the form of order classes. All the employing enterprises and higher vocational colleges in Guangdong Province have registered special accounts and are grouped according to the advantageous industries, such as Huizhou, Jiangmen and Zhaoqing for the development of the first industry group, Shenzhen, Zhuhai, Foshan, Huizhou, Dongguan, Zhongshan, Jiangmen and Zhaoqing for the development of the second industry group, Guangzhou, Hong Kong Special Administrative Region and Macao Special Administrative Region for the development of the third industry group, The release of labor force and the release of job demand form a sharing within the group, and the cooperation between higher vocational colleges and enterprises can also break through the restrictions between cities, carry out cross-regional cooperation within the group with the same comparative advantages, and ensure the employment mobility of students in various training directions.

Third, the establishment of school-enterprise mutual evaluation mechanism. On the platform of the integration of production and education in Guangdong Province, enterprises can evaluate the quality of school training according to the actual performance of the school to transport talents, and fill in the post ability valued by the company's finance and accounting, tax and audit related positions through the platform to provide guidance for school training. Higher vocational colleges can also evaluate enterprises, so that graduates can understand

the salary, job requirements, company information and other information. At present, the companies that employ the talents trained by finance and economics majors in higher vocational colleges are often small and low-profit enterprises, and it is common that more information about the enterprises can not be searched online. The contact and understanding of enterprises by the school as a unit can better ensure the compliance and safety of students' employment channels.

The fourth is to form a database of school-enterprise cooperation experts through the platform. Qualified and willing personnel of enterprises can apply to become school-enterprise cooperation experts on the platform. Vocational colleges can send invitations to experts through the platform according to their own training direction, and hire experts to participate in the talent training program of finance and economics, the designation of curriculum standards, and curriculum evaluation, so as to realize the whole process of school-enterprise cooperation in education.

2. Adjustment of professional training program

Municipal education departments in Guangdong Province can dynamically adjust the number and structure of majors according to their annual comparative advantages. Specifically, for finance and economics majors in higher vocational colleges, Huizhou, Jiangmen and Zhaoqing have comparative advantages in the primary industry, so they should give priority to training talents in finance and accounting, taxation and auditing for agriculture, forestry, animal husbandry and fishery. This part is rarely involved in finance and economics majors at present. If students go to work in finance related units in agriculture after graduation, they will not be able to directly apply the course content to their jobs, and they need to learn and practice twice. Shenzhen, Zhuhai, Foshan, Huizhou, Dongguan, Zhongshan, Jiangmen and Zhaoqing have comparative advantages in the secondary industry, and the courses of finance and economics majors in their colleges and universities need to train talents related to manufacturing industry. At present, it is the mainstream practice of financial accounting courses to explain the manufacturing industry as the main teaching case, because the accounting treatment of the manufacturing industry is the most complex and complete, and students can master the financial accounting and accounting treatment process more comprehensively by taking the manufacturing industry as the study case. Based on the principle of grouping development in this paper, the finance and economics majors of universities in such cities can be further subdivided within the manufacturing industry, and oriented training courses can be added according to the employment needs of cooperative enterprises of the schools; Guangzhou, Hong Kong Special Administrative Region and Macao Special Administrative Region have comparative advantages in the tertiary industry, and the courses of finance and economics majors in their colleges and universities need to supplement more courses oriented to the service industry. Take the financial industry as an example, its accounting processing and accounting are very different from the manufacturing industry. Only by adding different training directions for service industries can talents more in line with industrial development be cultivated.

3. Incentive mechanism

In order to promote the re-integration of higher vocational colleges in Guangdong Province based on regional comparative advantages, the government should introduce relevant incentive mechanisms to encourage colleges and universities to adjust their finance majors.

First, based on the measurement results of regional comparative advantages, it should introduce tax policies to encourage capital inflow, guide the development of regional advantageous industries through tax relief and other ways, ensure that the talents targeted by colleges and universities can match the industrial demand after graduation, avoid the mismatch between the industrial scale and the scale of talents, and guarantee the targeted cooperation between colleges and enterprises.

Second, encourage colleges and universities to compile industry-specific finance and economics textbooks and organize industry-specific teacher training programs, break the current finance and economics teaching content with manufacturing as the mainstream, guide colleges and universities in all regions to restructure their teaching content according to measured regional comparative advantages, conduct industry-specific oriented training, and form a training system integrating industry and finance. To ensure that the training content of students in school can be highly matched with the jobs in local advantageous industries.

4. Conclusion

Finance and economics major is the traditional and popular major of higher vocational education, and the annual enrollment scale ranks among the best in Guangdong Province. The development of the industry puts forward higher requirements for the training of finance and economics talents in higher vocational education. The purpose of conducting research on finance and economics education to promote the development of Guangdong Province is to clarify the problems in the training of finance and economics talents in higher vocational colleges from the perspective of comparative advantages of major cities in Guangdong Province, and on this basis, to provide development strategies for finance and economics majors in higher vocational colleges to meet the needs of the industry and serve the regional economic development. To provide a model for higher vocational finance majors to carry out the integration of industry and education based on regional comparative advantages and the concept of combining industry and finance, and to promote a new pattern of finance and economics majors in higher vocational colleges with appropriate scale, reasonable layout, unique characteristics and orderly development.

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