

# Research on the Teaching Reform of Integration of Accounting Professional Courses and Certificates in Higher Education Institutions under the 1+X Certificate System

*Yinglin Wang, Xi Chen*

Heilongjiang College of Business And Technology, Harbin 150025, China

**Abstract:** With the deepening of the reform of the vocational education system by the country, the 1+X certificate system has become one of the hot topics of concern in the current education field. The “1+X” certificate system encourages students to actively obtain vocational skill level certificates while obtaining academic certificates, aiming to cultivate high-quality talents with comprehensive vocational skills. In the current social context, the accounting industry is facing a critical period of transformation and upgrading, and the requirements for accounting professionals are also increasing. Based on this, how to achieve deep integration between courses and vocational skills certificates in accounting majors in universities, in order to improve teaching quality and students’ employment competitiveness, has become a key exploration issue for current accounting teachers. This article is based on the 1+X certificate system. Firstly, it deeply analyzes the problems existing in the teaching of accounting majors in universities, and further proposes a teaching reform strategy of integrating courses and certificates. It is hoped that this can promote the in-depth development of accounting teaching reform in universities, improve the comprehensive quality and professional skills of accounting students, and cultivate more high-quality accounting talents that meet the needs of the times for society.

**Keywords:** 1+X certificate system; Universities; accounting profession; Integration of courses and certificates; Reform in education

## Introduction

In today’s rapidly developing society, higher vocational education shoulders the important mission of cultivating high-quality and high skilled talents. The “1+X” certificate system is an important innovation in the field of vocational education in China, aimed at achieving the organic combination of academic education and vocational skills education by issuing master certificates and several vocational skill level certificates. In the field of accounting, the “1+X” certificate system provides students with a broader learning and development space, enabling them to master multiple vocational skills while obtaining academic certificates, meeting the society’s demand for diversified talents. Under the 1+X certificate system, accounting majors in universities should start from optimizing the curriculum system, integrating vocational skills training, and strengthening practical teaching, accelerate the exploration of teaching measures that integrate courses and certificates, effectively achieve the organic combination of academic education and vocational skills education, and promote the reform of accounting teaching in universities.

## I. Problems in the Teaching of Accounting Majors in Higher Education Institutions

### 1. The curriculum system is disconnected from industry demands

With the globalization of the economy and the rapid development of information technology, the accounting industry is undergoing unprecedented changes. However, the current accounting curriculum system in many universities often fails to keep up with the pace of the times and is out of touch with industry demands. Firstly, the updating of course content lags behind. Many accounting textbooks in universities still use traditional knowledge systems and fail to reflect new accounting standards, regulations, and industry development trends in a timely manner. This creates a significant gap between the knowledge students learn during their school years and their actual job needs, making it difficult for them to adapt to the rapid changes in the workplace. Secondly, the curriculum lacks specificity. Currently, the demand for talent in the accounting industry has become increasingly diversified and specialized. However, the accounting courses offered by many universities lack sufficient targeting and fail to fully consider the needs of the industry and the personal interests of students, resulting in a lack of direction for students in the learning process, making it difficult for them to develop their own professional expertise and core competitiveness. Finally, there is a disconnect between theory and practice. Accounting is a highly practical discipline that requires students to possess both theoretical knowledge and practical operational skills. However, many accounting majors in universities currently focus too much on imparting theoretical knowledge while neglecting the cultivation of students’ practical abilities, making it difficult for students to quickly adapt to the workplace environment after graduation and requiring a lot of time and energy to make up for this shortcoming.

### 2. Weak practical teaching link

Practical teaching is an indispensable part of accounting teaching, which is of great significance for improving students’ practical ability and comprehensive quality. However, the practical teaching of accounting majors in many universities is relatively weak at present. Firstly, practical teaching resources are limited. Due to limitations in funding, venue, and other conditions, many universities are unable to provide students with sufficient practical opportunities, resulting in a lack of practical experience and difficulty in applying what they have learned to practice. Secondly, the design of practical teaching activities is unreasonable. Some universities lack scientific and systematic

design in practical teaching, often simply arranging experiments or simulation operations, lacking effective connection with theoretical teaching, making it difficult for students to deeply understand the essence and practical application of knowledge, and unable to achieve the purpose of practical teaching. Finally, there is insufficient guidance for practical teaching. Many accounting teachers in universities lack practical experience or work experience, making it difficult for them to provide effective practical guidance to students, which often leads to confusion and helplessness in the practical process, making it difficult for students to achieve good practical results.

### 3. The teaching evaluation mechanism is not perfect

Teaching evaluation is an important guarantee for teaching quality, which is of great significance for improving teachers' teaching level and students' learning effectiveness. However, there are still many problems in the teaching evaluation mechanism of accounting majors in many universities that urgently need to be solved. Firstly, the evaluation criteria are too singular. At present, the teaching evaluation of accounting majors in many universities often only focuses on theoretical exam scores, while neglecting the evaluation of students' practical abilities and comprehensive qualities, resulting in students pursuing exam scores too much and neglecting the improvement of their own practical abilities and comprehensive qualities. Secondly, there is a lack of effective feedback mechanisms. Many accounting majors in universities lack effective feedback mechanisms for teaching evaluation, which makes it difficult for teachers to timely understand students' learning status and needs, and to improve teaching methods and tools in a targeted manner. At the same time, students are unable to timely understand their learning status and find it difficult to improve their learning methods in a targeted manner. Finally, the application of evaluation results is insufficient. The teaching evaluation results of accounting majors in many universities are often simply used as the basis for evaluating excellence, without fully utilizing their role in improving teaching quality and promoting students' comprehensive development, resulting in the inability to fully utilize and reflect the value of teaching evaluation results.

## II. Reform measures for the integration of accounting courses and certificates in universities under the 1+X certificate system

### 1. Based on the requirements of accounting positions, clarify the teaching objectives of integrating courses and certificates

In the context of implementing the 1+X certificate system for accounting majors, the core of the curriculum certificate integration teaching reform is to ensure that the teaching objectives are closely aligned with the actual needs of accounting positions. Firstly, teachers should have a clear understanding that the teaching objective is not only to impart accounting knowledge, but also to cultivate students' abilities and qualities to adapt to the demands of the workplace. To achieve this goal, accounting professionals need to conduct in-depth research on current and future trends in the accounting industry, and gain insights into changes in market demand. By closely cooperating with enterprises and industry associations, we can more accurately grasp the actual requirements of the market for accounting talents, and thus formulate more targeted teaching objectives. Specifically, the teaching objectives of accounting major mainly include the following aspects: firstly, to strengthen students' basic accounting theory and practical operation ability. Through systematic learning and practice, students will become proficient in core skills such as accounting, financial analysis, and cost control, laying a solid foundation for their future career development. Secondly, enhance students' professional and comprehensive qualities. While emphasizing skill development, we also need to strengthen students' awareness of integrity, legal consciousness, communication skills, and teamwork abilities, making them more competitive in the workplace. Thirdly, guide students to pay attention to the latest developments and trends in the accounting industry. By combining classroom teaching with extracurricular practice, students are able to understand cutting-edge knowledge and technology in the industry, cultivate their innovative spirit and lifelong learning awareness, and adapt to the constantly changing market environment. By clarifying teaching objectives, the aim is to cultivate high-quality accounting talents who possess both professional skills and good professional ethics, providing strong support for their career development.

### 2. Implement the 1+X certificate system and build a curriculum system that integrates courses and certificates

The 1+X certificate system is one of the important achievements of China's vocational education reform, which requires students to actively obtain multiple types of vocational skill level certificates while obtaining academic certificates. In the reform of integrating accounting courses and certificates, universities should actively implement the 1+X certificate system and build a curriculum system that meets the requirements of the 1+X certificate system. Firstly, accounting teachers should review the existing accounting courses and align the course content with the requirements of vocational skill level certificates. For courses that already cover certificate requirements, additional class hours and depth can be appropriately increased; For content that has not yet been covered, new courses should be added or the teaching content of existing courses should be adjusted. Secondly, schools and teachers should pay attention to the connection and integration between courses. When constructing a curriculum system, it is important to avoid repetition and overlap between courses to ensure that students can systematically master the knowledge and skills of accounting. At the same time, schools and teachers should also pay attention to the design of interdisciplinary courses, such as integrating financial management, tax law, auditing, and accounting courses organically, to improve students' comprehensive quality and adaptability. Finally, universities should establish a curriculum update mechanism. With the continuous development and changes in the accounting industry, the requirements for vocational skill level certificates will also be constantly updated. Therefore, universities should establish a curriculum update mechanism, regularly evaluate the timeliness and adaptability of course content, and ensure that the curriculum system always keeps pace with market demand.

### 3. Optimize the teaching content of integrating courses and certificates based on the subjects of vocational certificate exams

Under the 1+X certificate system, universities also need to optimize the teaching content of course certificate integration based

on vocational certificate examination subjects. Accounting teachers need to have a deep understanding of the examination subjects and requirements for various accounting professional certificates, and integrate the examination content into their daily teaching. Firstly, teachers should analyze the characteristics of exam subjects and question types for various vocational certificates, and understand the key and difficult points of the exam. On this basis, teachers can develop corresponding teaching plans and strategies for these key and difficult points, ensuring that students can comprehensively and deeply grasp the exam content. Secondly, accounting majors have strong practicality, and students need to deepen their understanding and mastery of theoretical knowledge through practice. Therefore, teachers should strengthen the design and implementation of practical teaching, such as adding experimental courses, practical training courses, case analysis and other course content, to improve students' practical ability and comprehensive quality. Finally, in addition to mastering professional knowledge, students also need to possess certain exam taking abilities in order to successfully pass the vocational certificate examination. Therefore, teachers can incorporate explanations and training on exam taking techniques and methods into their daily teaching to help students improve their exam taking abilities.

#### 4. Integrating vocational certificate examination standards and improving the evaluation mechanism for course certificate integration

The evaluation mechanism is an important component of teaching reform, which is related to the improvement of teaching quality and the evaluation of student learning outcomes. In the reform of integrating accounting professional courses and certificates, universities should integrate vocational certificate examination standards to improve the evaluation mechanism. Firstly, universities should establish an evaluation system that is linked to vocational certificate exams, including the development of grading standards, assessment methods, and evaluation indicators that are consistent with the exam standards, to ensure that students can comprehensively demonstrate their learning outcomes and comprehensive abilities in the evaluation. Secondly, universities should pay attention to the combination of process evaluation and outcome evaluation. In addition to focusing on students' exam scores, they should also pay attention to their performance and level of effort in the learning process, such as learning attitude, learning methods, teamwork, etc. By combining process evaluation and outcome evaluation, students' learning outcomes can be evaluated more comprehensively and objectively. Finally, universities should establish a feedback mechanism to analyze and provide feedback on student evaluation results, timely understand students' learning situation and existing problems, and provide basis and direction for teaching improvement. At the same time, students can also understand their learning situation and shortcomings through feedback mechanisms, and adjust their learning strategies and methods to improve learning outcomes.

## Epilogue

In summary, in today's society, with the continuous development of the economy and the deepening reform of vocational education, the teaching of accounting majors in universities is also facing new challenges and opportunities. In order to cultivate more high-quality accounting talents that meet the needs of society, universities need to actively adapt to the 1+X certificate system and promote the integration of accounting courses and certificates in teaching reform. Specifically, universities and accounting teachers should continuously promote the integration of professional certificates and accounting courses from the perspectives of clarifying teaching objectives, constructing curriculum systems, optimizing teaching content, and improving evaluation mechanisms. They should effectively implement the 1+X certificate system, promote accounting teaching reform, and cultivate more high-quality accounting professionals for society.

## Reference:

- [1] Hui Sun, Li Fang, Xiaoyan Huang. Research on the Reconstruction of the Teaching System of Accounting Major in Higher Vocational Education with 1+X Certificate System [J]. *Brand Marketing of Time honored Brands*, 2024, (08): 215-217.
- [2] Hua Pei. Research on the Reform Path of 1+X Course Certificate Integration Teaching in Higher Vocational Education Based on Vocational Skills Competition [J]. *Journal of Hubei Open Vocational College*, 2024, 37 (07): 186-187+193.
- [3] Licong Huang. Research on the Talent Cultivation Path of Vocational Accounting "Post Course Competition Certificate" under the "1+X" System [J]. *Journal of Jiamusi Vocational College*, 2024, 40 (03): 196-198.
- [4] Na Qiao, Zhenming Gao, Haiou Wang. Research on the Integration Strategy of Accounting Professional Curriculum Based on the "1+X" Certificate System [J]. *Ningxia Education*, 2024, (03): 78-80.