

# Practice and exploration of Higher Vocational Accounting Teaching Reform from the perspective of students' Employment

*Jing He*

Jinan Engineering Polytechnic, Jinan, Shandong, 250000

New Era University College, Kajang, Selangor, Malaysia, 43000

**Abstract:** under the new situation, China is also facing the difficulties of enterprise employment and student employment, which is not conducive to social harmony, stable development and national prosperity. In order to effectively improve the practical difficulties, it is necessary for higher vocational colleges to focus on the cultivation of students' ability and quality, and strive to improve the social competitive advantage of college students and even graduates. Taking the teaching of accounting major in Higher Vocational Colleges as an example, it is necessary for teachers to integrate into the employment situation, employment hotspots and other teaching, on the one hand, enrich students' understanding of the employment environment and employment situation, on the other hand, exercise and improve students' professional ability and practical quality, and cultivate students' progress and growth in the direction conducive to career development. This paper starts with the employment situation of students in China, briefly describes the problems in the teaching of accounting major in higher vocational colleges, and puts forward some effective innovation strategies, hoping to provide more references for front-line educators.

**Key words:** student employment; Higher vocational accounting; Teaching reform; Effective strategy

## 1 An overview of the current situation of College Students' employment in China

With the popularization and popularization of higher education, the number of college students in China continues to increase. Due to the unbalanced development of supply and demand, graduates cannot be fully employed every year. Therefore, the difficulty of employment has gradually become a social problem and contradiction, which is worth our further exploration and practice. The author believes that there are three reasons: first, the regional stability of China's science and technology economy and the gradual decline in job demand have exacerbated the employment difficulties of college students to a certain extent; Second, the science and technology collaborative innovation industry is changing with each passing day, but it needs more high-quality and high-level comprehensive talents, which deviates from the talent orientation of higher vocational colleges, and more students are difficult to choose the best job; Third, the size of medium, small and micro enterprises has been shrinking, and many enterprises are frequently on the verge of bankruptcy. Some enterprises have even closed down, resulting in a reduction in the demand for jobs in enterprises and aggravating the problem of employment to a certain extent. It can be predicted that the students' career development is not optimistic, and the related internal contradictions and problems are worthy of further exploration and practice.

## 2 Analysis of teaching problems of accounting major in Higher Vocational Colleges

### 2.1 Single teaching mode

The teaching mode of accounting major in Higher Vocational Colleges in China is relatively single, and many teachers are difficult to find a breakthrough in daily teaching, not to mention the development of modern education and innovative talent training mode. In the application of teaching methods, many teachers did not realize the importance of students' subject, nor did they carry out personalized teaching according to students' physical and mental characteristics and growth laws, which made the teaching process divorced from students' actual life, and gradually showed the singleness and unity of teaching mode, which was not conducive to students' knowledge understanding and career development. Over time, this problem has gradually formed and upgraded, making the majority of students no longer willing to think and explore, and ultimately difficult to maintain the competitive advantage of employment.

### 2.2 Lack of exercise opportunities

Most of the students in Higher Vocational Colleges lack the opportunity of practical training, and the length of time in professional practice courses and practical training is insufficient, which is not conducive to students' professional growth and comprehensive development. Whether it is the lack of facilities and equipment in China's higher vocational colleges, or the lack of attention paid by managers and educators to practical teaching, it will lead to students' lack of practical exercise and practical experience, which is not conducive to students' professional growth and comprehensive development. The author believes that in the future accounting teaching in higher vocational colleges, teachers should fully respect and understand students, create more opportunities for students to practice, let students enjoy independent practice and exercise as much as possible, and improve students' accounting professional level imperceptibly.

### 2.3 Inaccurate teaching content

At present, the teaching content of accounting major in many higher vocational colleges is not clear enough, and the related contents such as cost form analysis, cost volume profit analysis, long-term and short-term business decision-making are slightly vague and simple. For example, the main content of the management accounting course should have been described in detail around the development of

enterprises, strategic management of enterprises, long-term development of enterprises, and operation of enterprise value chain, but such content is often ignored in the actual teaching, so that students can not look at problems from the perspective of enterprise and their own career development, which is not conducive to students' further education or job hunting in the future. Although we are promoting the innovation of teaching mode and teaching method, the lack of clear teaching content will actually affect the final effect, and even affect the development of higher vocational education and accounting major. Therefore, in the future practice of accounting education, it is necessary to build a complete resource base, optimize the teaching content, clarify the key and difficult knowledge, and then provide convenient learning conditions for the majority of students.

## **2.4 Teaching evaluation is difficult to innovate**

The teaching evaluation link is very important, and the teaching process is complete only with this link. However, in the past teaching process of accounting major in higher vocational colleges, many teachers ignored the important role of teaching evaluation and feedback mechanism, and did not pay attention to the development and design of teaching evaluation link, which greatly affected the effectiveness of Education. The author believes that it is far from difficult to innovate the teaching evaluation of accounting major in higher vocational colleges. It needs to start from the three aspects of evaluation subject, evaluation index and evaluation method, which can effectively inspire students' independent thinking and exploration, improve the professional ability and quality of higher vocational students, and bring more new possibilities for the cultivation of accounting talents in higher vocational colleges.

## **3 Teaching reform strategies of accounting major in Higher Vocational Colleges from the perspective of students' Employment**

### **3.1 Clarify teaching objectives and contents**

To analyze the teaching situation of accounting major in Higher Vocational Colleges from the perspective of students' employment, it is necessary to clarify the teaching objectives and contents based on the enterprise environment and actual needs, consolidate students' professional foundation, strengthen students' professional ability, and help students' professional growth and comprehensive development. Higher vocational accounting teachers should clarify the teaching objectives and contents, formulate teaching objectives in combination with students' professional foundation and all aspects of learning ability, enrich teaching contents in combination with teaching materials and online or entity teaching resources, so that students can combine theory and practice, cut into teaching work from multiple aspects, and exercise students' ability to discover, analyze and solve problems. If conditions permit, accounting teachers can mine the ideological and political elements and cultural elements of professional knowledge, integrate teaching materials and internet teaching resources, and finally establish a complete data resource database for future accounting course teaching reform, which will definitely achieve twice the result with half the effort and help higher vocational college students create greater professional and social value. Over time, the professional ability and professional ability of the majority of higher vocational students grow naturally, and they can also obtain a qualitative leap and progress under the directional and quantitative training, which also means that the accounting professional education in higher vocational colleges will continue to develop in the direction of modernization and comprehensiveness.

### **3.2 Innovative teaching mode and method**

At the level of innovative teaching methods, accounting teachers in higher vocational colleges should actively undertake the task of teaching reform, make full use of Internet resources to learn new ideas and technologies, think more about how to design excellent teaching programs, and explore and practice advanced teaching methods. Only in this way can they highlight the advantages of efficient classroom teaching and help students understand knowledge and explore independently. Taking the interactive teaching between teachers and students under the traditional education mode as an example, we can innovate on the tradition, inherit the excellent traditional cultural genes, and improve according to the actual situation of students and the characteristics of the times, committed to improving the teaching efficiency and quality of accounting courses. Teachers can use the roll call device to spot check students' expectations, or evaluate students' classroom learning, so as to provide guidance and help for students' independent thinking and exploration. Obviously, such a teaching mode and method can stimulate students' internal potential, cultivate students' good sense of autonomy, exploration and innovation, and is conducive to students' further education or employment in the future. We can even directly ask questions about employment and entrepreneurship, and promote classroom teaching reform and innovation from the perspective of students' career development. Taking the case teaching commonly used in modern education as an example, accounting teachers should highlight its novelty and creativity, build case situations to attract students' independent thinking and independent exploration, or lead students into rational analysis and conclusion in real cases, which can achieve twice the result with half the effort. This method can not only stimulate students' desire for knowledge of cases, but also guide students to explore independently and cooperatively, so that they can further understand new knowledge until they can be flexibly applied.

### **3.3 Infrastructure construction and technological innovation**

Improving the basic construction of accounting major in higher vocational colleges will help to enhance the effectiveness of theoretical and practical teaching, and lay a solid foundation for students' independent thinking and independent practice. Therefore, higher vocational colleges should fully recognize the important role of infrastructure and training equipment, actively invest in capital, technology and manpower for maintenance, and bring convenience to teachers and students' teaching and learning. In general, infrastructure construction

includes computer equipment, computer software, data resource database, training classroom, training base, etc. it can also be selectively created according to the actual situation of the school, in order to build an exchange platform conducive to the improvement of students' professional ability and professional ability. Taking the construction of data resource database as an example, this is a key module that is easy to be ignored by most higher vocational colleges. We tend to ignore the advantages and important role of big data. Of course, some schools also suffer from insufficient funds and technology investment in data resource database, which makes the modernization process of accounting major in Higher Vocational Colleges slow. The author believes that we should first change our ideas, fully recognize the importance of data resources, and then strengthen the development and design, guide teachers to learn advanced teaching methods and means, and guide students' independent thinking, independent exploration and innovative practice., Redesign and re apply such teaching resources to build school-based excellent course video cases that meet the characteristics and abilities of students in our school. In addition to the perfect external conditions, higher vocational colleges also have the responsibility to open up the development channels of the combination of production, learning and research and school enterprise cooperation, solve the school's economic, technical and human resources limitations, let more teachers and students enter the production practice of enterprises, help teachers accumulate professional practice experience, and help students exercise and improve their professional ability. Only in this way can students really be familiar with the business, sort out the relationships and contradictions between businesses, further determine the business process, form a good sense of career development, and further improve their professional ability and quality.

### 3.4 Innovative comprehensive and diversified evaluation model

In order to solve the problems that the evaluation link is not paid attention to and the evaluation mode is lack of diversity and comprehensiveness in the current higher vocational accounting talent training process, we must recognize the development, identify contradictions, solve problems, restore a smooth and stable teaching mode, and help teachers' efficient teaching and students' efficient learning. Accounting teachers should optimize the evaluation process for students from their own perspective, so that teachers' evaluation of students is more powerful, and can point out the confusion for students based on objective facts. For those poor students and students with learning difficulties in the traditional sense, they should actively encourage and affirm them, and give them a good environment for learning and progress, Help students improve their professional and professional abilities. Accounting teachers adjust the traditional periodic examination method, abandon the decisive evaluation mode of usual score + final score, and more integrate students' classroom performance and participation in various activities to evaluate students' comprehensive quality. The famous "moral education credit bank" provides us with a new evaluation possibility. The adaptive innovation based on this mode is believed to bring students a refreshing professional learning experience. Accounting teachers pay attention to the collation and reflection of the evaluation results, let the periodic evaluation point out the students' confusion, and point out the direction for the students' future development, which can promote the standardization of students' learning, words and deeds, and help the development of students' professional ability and quality. In this process, the direct contact between teachers and students will surely bring closer the relationship between them and form a healthy relationship between teachers and students, which is mutually beneficial and win-win. Based on professional ability and professional development, accounting teachers conceive multiple evaluation indexes, optimize the accounting teaching evaluation index system and evaluation mode, give students more guidance in job hunting, employment and practice, and cooperate to exercise students' practical ability and professional ability, which is very beneficial to students' future development. At the same time, teachers can also invite accounting firms, accounting enterprises and other roles to practice education, and evaluate students according to their job assessment and performance standards, so as to achieve the educational purpose of cultivating students' employability and professional ability.

### Concluding remarks

In a word, the teaching reform of accounting major in Higher Vocational Colleges from the perspective of students' employment is not achieved overnight. Schools and teachers should actively promote reform and innovation, solve all kinds of teaching problems at this stage, and promote the optimization and improvement of teaching design, teaching links and teaching activities. Especially in the teaching of practical courses of accounting major, we should optimize the curriculum setting and curriculum resources, further lengthen the class hours, reasonably arrange, focus on the cultivation of students' professional ability and professional ability, and integrate and re integrate the cultivation of professional ethics and professional quality, which can achieve the educational effect of twice the result with half the effort.

### References:

- [1] Fei Deng Research on the talent training mode of "post course competition certificate" in Higher Vocational Colleges integrating big data and accounting [J] Quality and market, 2022 (16): 133-135
- [2] Gui'e Ding,Daiming Chen,Shan Peng Construction of modern intelligent classroom teaching mode of Higher Vocational Accounting Education Based on artificial intelligence [J]Quality and market, 2022 (14): 139-141
- [3] Jinfeng Cheng Research on talent training mode of big data and accounting major in Higher Vocational Colleges from the perspective of quality education [J] Marketing, 2022 (13): 50-52
- [4] Siyu Liu,Ke Li,Yuexin Chen,Haiping Wang,Zhide Luo Research on talent training mode of accounting major in Higher Vocational Colleges under the background of intelligent fiscal and taxation "1 + X" certificate [J]Accountant, 2021 (20): 96-97
- [5] Xiaoyan Yang,Qingyua LiaonResearch on the "five level three dimensional" talent training mode of accounting information management major in Higher

# Research on the integration of 24 solar terms into primary school Chinese curriculum activities

Shuyuan Zhang

Anyang Preschool Education College, Anyang, Henan 456150

**Abstract:** The twenty-four solar terms is an important part of the excellent traditional culture of the Chinese nation. Based on the core quality proposed by the new curriculum standard, teachers should carry out corresponding teacher training for the current situation of the integration of the twenty-four solar terms into the primary school Chinese class, create the twenty-four solar terms learning task group, to establish and improve the digital cultural resource base. Optimize the design of teaching activities with the theme of 24 solar terms: Give lectures on the cultural knowledge of 24 solar terms; Experiential and practical teaching can make students feel the real language environment; Carry out characteristic theme activities and advocate students' independent inquiry. It can help students understand the excellent traditional Chinese culture, comprehensively improve their reading and language skills, further enhance their national pride and self-confidence, and comprehensively improve their core literacy.

**Key words:** twenty four solar terms; traditional culture; primary school Chinese; core literacy

The 24 solar terms is an important part of the excellent traditional culture of the Chinese nation, and was listed as world-class intangible cultural heritage in 2016. The 24 solar terms integrate the knowledge of astronomy, meteorology, phenology, folk culture and other aspects, and accurately reflect the basic characteristics of the four seasons of the year. Chinese is a comprehensive and practical, instrumental and humanistic course. The Chinese curriculum standard for compulsory education (2022 Edition) points out that through Chinese learning, we should love the national common language and characters, love Chinese culture, inherit and carry forward the excellent traditional Chinese culture preliminary understanding and reference of the outstanding achievements of human civilization, with a relatively broad cultural vision and certain cultural heritage.

The primary school Chinese curriculum has multiple functions. Taking the Chinese curriculum compiled by the Ministry as an example, teachers should strive to reflect the practicality and comprehensiveness of the Chinese curriculum in teaching. Through the edification of excellent culture, students can understand the richness and breadth of Chinese traditional culture, cultivate students' love for the excellent traditional culture of the motherland, enrich students' cultural literacy, and realize the continuous improvement of students' Chinese ability, And gradually form a positive attitude towards life and a correct world outlook and values. As an important part of traditional culture,

Vocational Colleges in the era of artificial intelligence [j]Education Science Forum, 2022 (06): 40-46

[6] Xiaoji Dou eDiscussion on the development and talent training of accounting major in Higher Vocational Colleges under the background of new technology -- Taking Liuzhou City Vocational College as an example [j]Journal of economic research, 2022 (05): 95-97

[7] Guanying Li Discussion on talent training mode of accounting major in Higher Vocational Colleges under the environment of big data financial intelligence [j]Chinese chief accountant, 2022 (02): 140-142

[8] Mengjie Liu Construction of core skill system of accounting major in Higher Vocational Colleges -- Based on the needs of small and medium-sized enterprises [j]International business accounting, 2022 (02): 90-94

[9] Na Liu, Xiuhua Wang Reflections on the promotion of teachers' professional quality through accounting professional skills competition in Higher Vocational Colleges [j]Business culture, 2022 (02): 122-123

[10] Zhongwen Zhang Research on the innovation of higher vocational accounting professional group production and education integration and school enterprise collaborative education mode under the new professional directory [j]China Township Enterprise Accounting, 2022 (01): 192-194

[11] Yang Lou Research on the reconstruction of Higher Vocational Accounting Curriculum System Oriented by ability training in the "digital intelligence era" [j]China new communications, 2021,23 (23): 161-162

[12] Wenzhu Wang Exploration and Research on talent training mode of accounting major in Higher Vocational Colleges under the "1 + X" certificate system -- Taking Zaozhuang Vocational College as an example [j]Heilongjiang human resources and social security, 2021 (18): 133-135

[13] Ling Tan, Wenchen Dai Research on the innovation of higher vocational accounting professional training teaching system based on "accounting factory" [j]Economist, 2021 (11): 187-188+191

[14] Xuefang Zhang Analysis on the current situation and existing problems of Higher Vocational Accounting Students' professional quality under the background of the convergence of secondary and higher vocational education -- taking Taizhou City, Jiangsu Province as an example [j]China Township Enterprise Accounting, 2021 (10): 183-185

[15] Di Li Construction of Higher Vocational Accounting Curriculum System under the background of artificial intelligence -- oriented by professional ability [j] Jiangsu Science and technology information, 2021,38 (24): 74-77