

Research on Practical Education Guarantee Strategies for Accounting Majors in Higher Vocational Colleges

Tingjie Ma, Jiuxia Wang

Tangshan Vocational & Technical College, Tangshan 063300, China.

Abstract: At present, there are problems in practical teaching of various accounting professional groups, such as unclear teaching objectives, insufficient collaborative effects of teaching organizations, and ineffective integration of teaching resources. Based on the practical teaching experience of the accounting professional group at Tangshan Vocational and Technical College, this article proposes corresponding practical education and obstacle protection strategies to ensure the effective improvement of the practical teaching ability of the accounting professional group.

Keywords: Accounting Professional Group; Practical Teaching; Teaching Base

1. Introduction

The construction of professional groups is the key to forming the characteristics of vocational education as a type of education. The professional group is not simply a combination of professional names and course offerings, but should also include the integration of a series of resources such as teaching resources, faculty allocation, and practical teaching.

The accounting major group in most universities includes majors such as accounting, financial management, accounting information management, and auditing. These majors all focus on the capital movement and value creation of enterprises, with consistent construction goals, relevant career positions, and high similarity in career development paths. In addition, a considerable portion of the practical courses used for skill development in various majors are common, and practical teaching equipment and resources can be shared.

2. Existing problems and causes

2.1 The objectives of practical teaching in various majors are not clear enough

The author conducted a survey on some schools within and outside the province that offer related majors. Through understanding the talent training plans and curriculum standards, it was found that the training objectives, career orientations, training specifications, and curriculum settings of each major are highly similar, with serious homogenization and even confusion. This has resulted in unclear professional positioning and lack of prominent features, leading to students' lack of targeted employment and affecting their subsequent career positioning.

2.2 Insufficient synergistic effect of practical teaching organization within the professional group

Vocational colleges are well aware of the significant significance of carrying out practical teaching and have been trying to build professional groups in recent years, but they are still unable to effectively coordinate these two aspects of work. The characteristics of conducting practical teaching based on professional groups are not obvious, and the design of the practical teaching system is not yet perfect, which makes the concept of professional groups only reflected in slogans and not yet implemented in the implementation process.

3.Exploration of practical teaching strategies for accounting majors in 2 vocational colleges - experience from Tangshan vocational and technical college

3.1 Training objectives

The accounting professional group aims to cultivate individuals with comprehensive development in morality, intelligence, physical fitness, aesthetics, and labor, possessing good humanistic literacy, professional ethics, and innovative consciousness, and a spirit of craftsmanship that strives for excellence. They master knowledge and technical skills in accounting, finance, information, e-commerce, logistics, and other fields, connect with talents in the modern service industry, and face the management accounting position group, finance and tax accounting position group required for the transformation of the "digital economy" e-commerce logistics job group and emerging financial job group, high-quality technical and skilled composite financial and business talents with "excellent finance and taxation, long-term analysis, proficient operation, and understanding of circulation".

3.2 Configuration of practical teaching conditions

In order to meet the new requirements of the digital economy transformation for financial talents, the accounting professional group is keeping up with the times and attaches great importance to practical teaching. Tangshan Vocational and Technical College has established a cross disciplinary training center based on the accounting professional group, including 20 virtual simulation training rooms, including financial decision-making training rooms, cross-border e-commerce skills hall, etc., 2 accounting studios, 1 tax planning research institute, and 2 course resource development studios. The center covers an area of over 2000 square meters and has over 700 workstations, introducing nearly 300 real dynamic businesses of small and medium-sized enterprises, adopting the management system of real enterprises, the processing process of productive business, visual quality supervision, and the processing of core business of enterprises such as opening online stores and planning logistics warehousing during students' school years. The practical teaching conditions can meet the teaching, research, and social service needs of the professional group, and the system implements the "digital intelligence sharing, dual track progressive" practical teaching system.

3.3 Curriculum design for practical teaching

In order to effectively improve students' practical level and ability to handle practical problems, professional groups carry out systematic design of practical teaching courses, fully and efficiently apply information technology practical teaching platforms, and promote school enterprise collaboration. From the beginning of enrollment, students achieve a logical progression of the practical teaching system through four stages on campus: "basic skills training, specialized skills training, comprehensive skills training, and intelligent simulation training". The focus is on setting up comprehensive practical courses to exercise and strengthen students' abilities in strategic decision-making, business analysis, and other aspects. By connecting with social needs and collaborating with enterprises, we can promote the four extracurricular practice modules of "enterprise cognitive experience → campus factory practice → professional competition preparation → innovation and entrepreneurship practice", the dual track will eventually be integrated into the internship process.

4.Construction of practical teaching guarantee strategies for accounting majors

4.1 Clarifying the practical teaching objectives of each major and establishing a professional group practical teaching system

The construction of accounting professional group serves the creation of enterprise value, including data collection, data screening, data analysis, and data application. The function of the accounting profession in the group is to provide basic financial data for data collection. The function of the accounting information management profession is to efficiently organize and classify data through the application of information technology. The financial management profession uses the financial data provided by accounting for analysis, and its function is data reprocessing. The audit profession is to verify the credibility of financial data and manage enterprise risks based on data. It implements the financial decision-making function of the enterprise. Based on the practical teaching objectives of each position, we can establish a professional group practical teaching curriculum system, effectively integrate relevant teachers and teaching resources, and allocate practical courses in various professional directions to share and integrate practical courses within the professional group.

4.2 Optimizing the teacher structure and establishing a "double qualities" teaching innovation team

The key to improving the quality of practical teaching in professional groups is to establish a "dual qualities" teaching innovation team with a reasonable structure and outstanding abilities. Full time teachers jointly undertake professional construction, curriculum construction, practical guidance, and teaching and research tasks, forming a virtuous cycle of mixed construction, resource sharing, cultural integration, project research, cooperative operation, cooperative education, and cooperative employment. In the construction of the accounting professional group, one is to cultivate influential professional leaders, provide special funds to support their participation in learning and training, educational reform seminars, domestic visits, and overseas training; The second is to focus on cultivating outstanding young backbone teachers. We should support the annual participation in national and provincial training programs, implement the strategy of integrating industry and education, and arrange professional teachers to practice in cooperative units, so as to solve difficult work problems for enterprises, provide technical support in investment and financial management, financial management, accounting system design, and other aspects, and improve teachers' scientific research and innovation capabilities; The third is to establish a stable pool of part-time teachers, hire teachers with work experience in large and medium-sized enterprises, accounting firms, and intermediate to senior professional titles to undertake practical training and teaching, and organize part-time teachers to participate in the formulation of professional talent training plans and textbook development.

4.3 Breaking through existing professional boundaries and optimizing integrated, shared, open, and innovative practical teaching bases

There is a strong correlation and synergy between various majors in the accounting professional group, which makes it particularly important to carry out collaborative practical training between majors. Therefore, it is necessary to break through the existing professional boundaries, optimize the integration, sharing, openness, and innovation of relevant teaching resources based on the professional job abilities of the industry and job group targeted, and establish a practical teaching base.

On the one hand, we can take digital intelligence equipment, enterprise application software, etc. as teaching tools, upgrade and transform the existing training room, and build a "financial sharing center" integrating advanced technologies such as the Internet and big data to carry out basic accounting training, accounting information system application, tax declaration and other professional core skills training; On the other hand, the college collaborates deeply with enterprises to jointly build intelligent accounting factory production training bases such as accounting firm studios and tax planning research institutes, integrating into real-life practical environments such as banking, taxation, and industry and commerce. The college introduces enterprise standards, work norms, desensitized real work projects, and data into professional group practical teaching, and ecological construction is carried out between professional teaching and real financial formats, integrate and innovate enterprise management mechanisms with teaching management.

The construction of off campus practice bases should also adhere to the principles of "integration, sharing, openness, and innovation", and promote the collaborative practice of e-commerce, finance, logistics, auditing, and other "job positions" among students from different majors within the accounting professional group in the same cooperative enterprise. In this way, not only can the co construction and sharing of extracurricular practical teaching bases be achieved, but also the management cost of professional groups can be reduced.

References

[1] He Y, Song KN, Zhang YY. Framework and training path of accounting professionals in the era of digital economy [J]. Journal of Beijing University of Posts and Telecommunications (Social Science Edition), 2019 (3).

[2] Li Y, Liu XQ, Jin L, et al. Investigation on the training path of core skills of financial Management major in the Era of Digital Economy [J]. Modern commerce and Industry, 2021,42 (3): 137-140.

Fund Project: The Phased Research Results of the 2020 Hebei Provincial Education Science Research 13th Five Year Plan project "Research on the Practice and Education of High Level Accounting Majors in the Era of Digital Intelligence" (project number 2004076).