Analysis on the Construction of Accounting Practice Teaching System for Training Applied Accounting Talents in Colleges and Universities Based on the Innovation of Industry-University-Research Cooperative Education

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Abstract: The lack of output of accounting talents in colleges and universities responds to the needs of the industry, explores the role of industry associations' professional competence standards system and innovative cooperative education model of industry, university and research. In combination with the practice of regional industry-university-research cooperation in colleges and universities, it explores the sharing of instruments and equipment, the sharing of accounting and accounting talent resources, the guidance and encouragement of enterprises to establish scholarships, the construction of scientific research platforms, the orientation of enterprises to cultivate accounting talents and joint internship training. Ways and methods. The ideas and methods of scientific research cooperation, disciplines, instruments and accounting personnel training in colleges and universities are put forward. In order to achieve the basic goal of training innovative accounting talents in local colleges and universities, we should optimize the training mechanism of cooperative education of production, learning and research in local colleges and universities from the aspects of optimizing the government's promotion function, improving the curriculum guarantee of cooperative education of production, learning and research, and strengthening the construction of teachers.

1. Introduction

Local colleges and universities are generally defined in two meanings: first, from the administrative subordinate relationship, referring to the colleges and Universities under the management of provincial people's governments, and relative to those directly under the ministries and commissions of the state; second, from the school's geographical location, referring to the colleges and universities located outside the capital, provincial capitals and large central cities [1]. Local universities are an important force in postgraduate education in China, but there is a big gap between them in terms of academic research platform and faculty strength [2].Reforming the accounting talent training mode is also an important part of the comprehensive reform of the education field. The development orientation proposed in the”13th Five-Year Plan“of the colleges and universities is to focus on the development of applied undergraduate education, which is oriented to the needs of local economic and social development. Production, construction and management of high-quality applied skills and accounting talents [3]. However, there are still phenomena in China's higher education that emphasize theoretical knowledge, light production practices, and different degrees of social and economic development [4-5].

At this stage, in the field of applied accounting talent training, there is still a widespread problem of low integration of production, study and research, and lack of operability. There is no organic integration with the accounting talent training program of colleges and universities [6]. At present, global economic growth is slowing down, and various uncertain factors are increasing. It is urgent for enterprises to enhance their market competitiveness by improving their innovation capabilities and high-tech added value of products. Colleges and universities are the gathering place of

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high-tech accounting talents, constantly creating new products and new technologies. Enterprises are the necessary carriers for the transformation and industrialization of scientific research achievements in universities. The combination of government, industry, and research is the only way to improve the independent innovation ability of universities and localities [7]. In 2014, some scholars put forward the theory and practice research theory of forestry engineering innovative talents training mode [8]. Local colleges and universities can only develop their advantages and achieve sustainable development if they give full play to the advantages of close links with local areas, constantly seek to improve postgraduate training resources from local economic and social development, strengthen the links between teaching, research and industrial development, construct the basic mode of industry-university-research cooperation education, and take the training of innovative applied accounting talents as the basic goal [9].

2. Methodology

In the context of higher education reform to improve the quality of training, it is of great practical significance to reflect on the training mechanism of graduate students in local colleges and universities. Local colleges and universities in China should fully analyze their own advantages, rationally establish postgraduate training objectives, and not blindly follow key universities [10]. As a way of training accounting talents, cooperative education between industry, University and research institutes is a means for schools and employers to cultivate accounting talents with all-round qualities. The cooperative education of production, learning and research emphasizes education, with students as the main body. The three parties of production, learning and research make use of their different educational environment and educational resources to organically combine classroom teaching with students' participation in enterprise practice, to improve students' adaptability to society and production, and to cultivate applied accounting talents suiTable for different employing units. Establish a strategic cooperation base for the production, study, and research of accounting talents with enterprises, and fully utilize the enterprise and university teachers with the help of the enterprise platform, and adopt a combination of “intra-campus + off-campus“, “school + enterprise“, and “practice + online“ Certification training, according to the actual accounting talent demand situation of enterprises, for the enterprise order training and reserve accounting talents.

Establish a strategic cooperation base for the production, study, and research of accounting talents with enterprises, and fully utilize the enterprise and university teachers with the help of the enterprise platform, and adopt a combination of “intra-campus + off-campus“, “school + enterprise“, and “practice + online“ Certification training, according to the actual accounting talent demand situation of enterprises, for the enterprise order training and reserve accounting talents. In order to ensure the effectiveness of practice and the theoretical and practical nature of graduation design, we employ managers and technicians with rich experience in management and management as factory supervisors, select teachers with strong teaching ability and rich experience in experimental and practical training as school guidance, and adopt a dual tutorial system. Therefore, as the main body of the implementation of the industry-university-research cooperation education, how to deepen and promote the effective linkage of Industry-University-Research in accordance with the characteristics of professional development and the needs of professional ability has become an important issue to improve the quality of education in China's colleges and universities. In view of this, based on the review of the current situation of the training of Applied Accounting Talents in the Industry-University-Research Cooperative Education in China, this study explores the relevant theories of Industry-University-Research education, and constructs an innovative mode of Industry-University-Research Cooperative Education with industry associations as a link.

Questionnaires were made of relevant factors (as shown in Table 1 and Figure 1) and distributed to 49 respondents. Answers should be representative, including students and teachers, in order to ensure that the survey has a certain degree of credibility.

Table 1 Questionnaire on the main factors affecting the cooperative education of industry, university and research institute

Dominant factor	Number of people	Proportion(%)
Teaching system	35	71.42
Teaching method	14	28.57

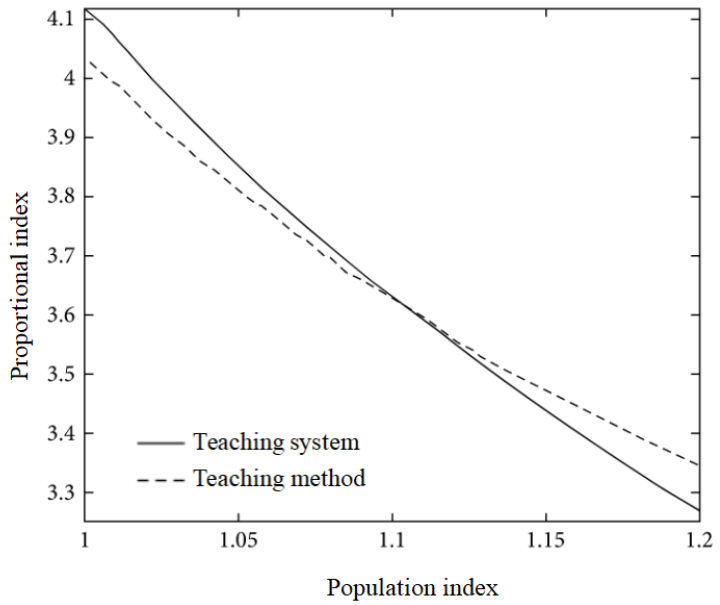

Fig.1. Questionnaire on the main factors affecting the cooperative education of industry, university and research institute

At present, the problem of graduate employment in China is gradually becoming more prominent, and the employment rate of some graduate students is even lower than that of undergraduates. There are many reasons for the difficulty in graduate employment. Among them, the lack of self-employment ability of graduate students is one of the important reasons. The current postgraduate training mechanism focuses on basic theoretical research and light application ability training, which leads to a serious divergence between supply and demand, which leads to the disconnection between postgraduate education and market economy development. The state and the government have not established effective mechanisms and policies to promote cooperation in production, education and research. The external environment needs to be improved. The overall environment of the cooperative education of industry, University and research is not ideal enough. With the transformation of business mechanism, it is difficult to continue to arrange enterprises to accept students' internship by administrative orders. The phenomenon of "hot" schools and "cold" enterprises often appears in cooperative education. At the same time, facing the current situation that students are not familiar with the situation of enterprises and can not be put into the actual work of enterprises, we adopt the mode of combining "laboratory situation simulation" and "enterprise on-the-job practice", which is adopted in marketing, human resources management and public utilities management specialties.

3. Result Analysis and Discussion

This model aims at gathering the long-standing small, decentralized, spontaneous and repetitive research and decentralization forces in universities, focusing on breakthroughs in the innovation system and mechanism, and establishing national and regional science and technology innovation platforms through the binding of accounting talents, bases and projects, so as to realize the integration of scientific research and teaching and the training of accounting talents at different levels, such as undergraduates and postgraduates, as national science and technology development. While completing practice and practice, students combine graduation design with production and

scientific research closely, so that graduation design not only combines production practice, but also highlights the theoretical nature, so that students can combine production practice with basic theoretical knowledge. To lay a good foundation for independent work after graduation. Jointly declare scientific research projects with enterprises to improve the scientific research capabilities of universities and the production conditions of enterprises, transform scientific research results into productive forces as soon as possible, and jointly promote the comprehensive technical cooperation between schools and enterprises, and form a professional and industrial mutual promotion and common development. Industry-university win-win" has far-reaching significance.

The patent implementation rate is more reflective of a country's ability to innovate. Better explain that the transformation of China's scientific and technological achievements is difficult to transform. How to improve the efficiency of industry-university-research transformation The construction industry innovation support system is one of the keys to the development of strategic industries. Figure 2 below shows the statistics of the number of valid patents in national intellectual property.

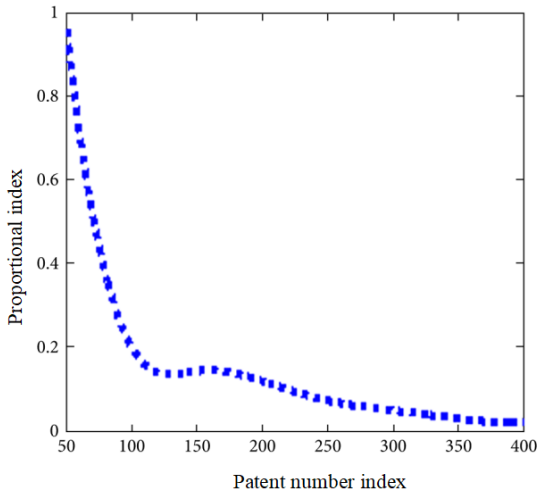

Fig.1. National Intellectual Property Rights Patent Statistics

The industry-university-research cooperation education mechanism combines the knowledge-based school education with the direct acquisition of practical experience and practical ability-based production and scientific research practices, so that the teaching, research and practice links are organically coordinated, and the intra-school and off-campus training resources are coordinated. It is helpful to comprehensively cultivate the practical ability of postgraduate students and improve the quality of postgraduate training. Create a good professional qualification atmosphere among students, strengthen the training of vocational skills, and prepare for the qualification of intermediate workers, senior workers and nutritionists. The implementation of diploma certificate and vocational qualification certificate education organic combination, through the national professional post skills assessment to obtain certificates to test students' professional skills and knowledge mastery, so that professional education and vocational qualification education organic combination, benign interaction, students' comprehensive quality can be improved. Especially, we should strengthen the construction of internship bases both inside and outside schools, creatively integrate curriculum practice, professional practice and social practice, and build a base of combining practice teaching, scientific research with production and learning for economic and management majors. Continuously strengthen the training of applied teachers who are proficient in both professional theoretical knowledge and practical skills.

In theory, cooperative education between industry, University and research is a kind of productive or creative factor contract. Each participant has its own advantages in the combination of industry, University and research. There is win-win interaction among the main bodies, and there is an endogenous growth mechanism of cooperation. In practice, the enthusiasm of enterprises to participate in cooperative education is generally lacking or inadequate. At the same time, colleges and universities are lagging behind in the construction of teaching environment and production,

teaching and research security system. To infiltrate scientific research activities into teaching and promote the quality of practical teaching through scientific research. At present, many teachers of bioengineering specialty have cooperated with enterprises in depth and actively strengthened the cooperation of production, teaching and research. The rise of industry-university-research cooperation education is fundamentally to solve the problem of disconnection between school education and social needs, to improve students' ability to innovate, and to enhance their ability to enter the society. China's traditional postgraduate training model attaches importance to knowledge transfer, lacks the design goals and programs for postgraduate training from the needs of social practice, and defies the cultivation of graduate students' social adaptability. As a result, the graduate students are poorly practiced and have poor social adaptability. The practice of research and research has gradually explored a set of teaching management system that is compatible with the industry-university-research cooperation education, including the enterprise internship instruction manual and the practice teaching quality evaluation system, which promoted the improvement of teaching quality and the improvement of the teaching system.

4. Conclusions

Reasonable distribution of benefits is the basis for guaranteeing and stimulating enterprises, scientific research institutions, etc. to implement cooperative education of production, education and research. It is necessary to distribute benefits and clear responsibilities among the subjects. Otherwise, it is difficult to achieve substantive promotion and effect improvement of the cooperation between industry, universities and research institutes. In order to encourage enterprises, scientific research institutions and other entities to actively and actively engage in cooperative education of production, education and research, we should improve the education, education and research cooperation education benefits and responsibility distribution mechanism. At present, the main mode of industry-university-research cooperation education is mainly composed of enterprises, universities and scientific research institutions, which makes the lack of effective operational mechanism between the cultivation of accounting talents in Colleges and universities and the demand of accounting talents in enterprises to realize the transformation of professional knowledge and theory into professional competence system. This study analyzed the function of industry associations in communicating the links between universities and enterprises with the professional competence standard system and the operational logic of their participation in accounting personnel training, thus forming an innovative mode of Industry-University-Research Cooperative Education integrated with industry associations.

Based on the analysis of the mechanical theory as the foundation, designed the soccer robot pick the ball institutions optimal design process, found aim function, select design variables and the corresponding optimization algorithm to optimize a complete set of institutions. At last through the test to get the final performance parameters of the institution. Experiments show that the system has higher accuracy and stability, the new optimize pick the ball have design basic requirements, and achieved good ideal control effect.

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