

## Discussion on “1+X” Certificate Training Mode for Accounting Major in Higher Vocational Colleges

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**Abstract:** Influenced by the education reform, the social status of higher vocational colleges has been greatly improved. At present, parents and students have a correct understanding of higher vocational colleges. Compared with higher vocational colleges, the focus of higher vocational colleges is to cultivate students' practical operation ability and improve their social competitiveness. Therefore, managers in higher vocational colleges should constantly adjust their work plans in their work. This paper discusses the “1+X” certificate training mode for accounting major in higher vocational colleges, and provides suggestions for education staff in higher vocational colleges to carry out their daily work.

### 1. Introduction

The “1+X” certificate training mode in higher vocational colleges can not only promote the development of colleges, but also reduce the employment pressure of students. Moreover, the “1+X” certificate training mode is in line with the development direction of higher vocational colleges. Therefore, in the future work, the teaching staff in higher vocational colleges should adjust their work plans according to the direction of the certificate examination so as to train innovative and qualified talents for the school.

### 2. The Concept of “1+X” Certificate Training System

At present, the “1+X” certificate training system for accounting major in higher vocational colleges is mainly divided into two parts. The first part is “1”, which means the academic certificates obtained by accounting major students in higher vocational colleges after studying for a period of time. The second part is “X”, that is, other skills certificates obtained by accounting students through professional examinations of different majors. In the “1+X” certificate training system, all accounting teaching staff in higher vocational colleges should attach importance to the “x” training. In the “1+X” certificate training system, “x” is an extension of “1”. although there is no clear stipulation on the “x” selected by each accounting major, it should play a supplementary role to “1” and complement with “1”. it is also for this reason that the accounting major in higher vocational colleges vigorously implements the “1+X” certificate training system.

### 3. The Function of “1+X” Certificate Training System

In order to promote the development progress of education reform, since last year, relevant education departments in our country have introduced a “1+X” certificate training system to increase skill teaching mode and develop a better talent teaching mode for higher vocational colleges. China's education-related departments to launch this policy mainly has the following two functions:

(1) To promote the development of the education work of cultivating compound talents and innovative talents in higher vocational colleges.

(2) Enrich the educational resources of higher vocational colleges and introduce more school-running ideas that are beneficial to the development of higher vocational colleges.

The accounting major in higher vocational colleges should vigorously develop the “1+X”

certificate training system, which can strengthen the connection between examination-oriented education and skill education. Under this education mode, students of accounting major in higher vocational colleges can not only learn theoretical knowledge, but also improve their practical ability, so that students of accounting major can integrate into work faster [1]. Moreover, higher vocational colleges vigorously promote the “1+X” certificate training system, which mainly plays the following two roles for the campus life of accounting students:

(1) In line with the development goal of accounting major in higher vocational colleges, it can optimize the teaching content of accounting major in higher vocational colleges and provide teaching methods for training talents in higher vocational colleges.

(2) It can optimize the purpose of running higher vocational colleges. Since the promulgation of the “1+X” certificate training system, it has been highly valued by the management of higher vocational colleges. In addition, it will timely adjust the development plan of accounting major in higher vocational colleges in the process of work.

#### **4. The Significance of “1+X” Certificate Training System**

The implementation of “1+X” certificate training system in higher vocational colleges has promoted the development of vocational education to a certain extent, and expounded the characteristics of different types of education modes in the education sector. It can help relevant education departments in our country to improve the vocational education system and better develop the school-enterprise cooperation system. The “1+X” certificate training system has the following main meanings:

(1) It improves the professional quality of the graduates of higher vocational colleges, greatly improves the graduation rate of higher vocational colleges, and provides help for the construction of a modern economic system.

(2) At present, there is a certain gap between the educational quality of higher vocational colleges in our country and that of foreign ones. In order to ensure that higher vocational colleges can keep up with the pace of social development, the implementation of “1+X” certificate training system in higher vocational colleges has become an inevitable trend [2].

(3) The implementation of the “1+X” certificate training system in higher vocational colleges can fully mobilize social resources, enable higher vocational colleges to perform their educational functions, enable higher vocational college graduates to meet social needs and integrate into society at an extremely fast speed.

#### **5. Current Situation of Accounting Professional Certificates in Higher Vocational Colleges**

At present, the certificates required by accounting students in higher vocational colleges are mainly divided into five categories, as follows:

(1) Professional title certificate or management accountant certificate. Among them, the professional title certificate is divided into four types: assistant accountant certificate, mutual certificate of accountants, senior accountant certificate and senior accountant certificate. The higher the professional title, the stronger the professional ability of the representative accountant, which is jointly issued by the Chinese Ministry of Human Resources, the Ministry of Social Security and the Ministry of Finance. The state has more strict control over the certificate of management accountant, which is also divided into primary and intermediate levels. The primary certificate of management accountant is mainly owned by middle and primary level employees or college students, while the intermediate certificate of management accountant is mainly owned by accountants with working experience. After passing the management accountant examination, all accounting professionals will be issued management accountant certificates by china association of chief financial officers.

(2) Certificate of certified public accountant. This type of certificate is issued by the China Association of Registrars. Its main function is to prove that an enterprise or individual has the qualification to practice. For example, if a large enterprise carries out auditing work, the participating accountants must have a certified public accountant certificate. At the same time, in an

accounting firm, there must be at least two employees with a certified public accountant certificate, so the certified public accountant certificate is one of the most difficult certificates to obtain in the accounting industry in our country.

(3) Certified public accountant certificate applicable to special fields. For example, the certificate of tax agents is jointly issued by the Ministry of Human Resources and Social Security, the State Administration of Taxation and the China Association of Certified Tax Agents. Or the certificate of asset appraiser shall be jointly issued by the Ministry of Human Resources and Social Security, the Ministry of Finance and the China Asset Appraisal Association. Accountant certificates in special fields affirm the professionalism of the holders in special fields so as to facilitate the work of colleagues [3].

(4) Internationally recognized accountant certificate. The most famous is the ACCA certificate, issued by the Institute of Chartered Certified Accountants. CMA certificate issued by American Institute of Certified Management Accountants.

(5) Accounting-related qualification certificates obtained by employees in the accounting industry through authoritative examinations. For example, the certificate of certification for management informatization talents mainly inspects the assessment of accounting practitioners on general ledger calculation, accounts receivable and payable calculation, fixed asset calculation, salary calculation and report drawing, etc.

## **6. Problems Existing in Accounting Major in Higher Vocational Colleges**

At present, in higher vocational colleges, in the process of carrying out the education of accounting major, the following problems are mainly faced:

### **6.1 Social Needs Do Not Conform to Teaching Objectives**

At present, all enterprises in the society need accounting practitioners who can finish their work independently after taking up their posts. Although accounting graduates of higher vocational colleges have mastered theoretical knowledge, due to the lack of practice in their daily learning process, accounting graduates of higher vocational colleges find it difficult to adapt to the society and give up their professional work.

### **6.2 There Are Problems in Teaching Methods**

At present, in the process of teaching, the teaching methods adopted by accounting educators in higher vocational colleges are relatively single and backward. Some teachers even read the contents of books directly in the teaching process. The interaction rate with each other in class is not high, and each student lacks interest in learning. As a result, accounting teachers in higher vocational colleges cannot achieve their expected teaching results [4]. Moreover, the assessment method is too one-sided, and the learning effect of each student is judged only by the examination results. It is easy for each accounting major student to have a weariness of learning.

### **6.3 Teachers' Professional Quality is Not High**

The high professional quality of teachers will affect the teaching results. Take Chongqing Vocational College of Finance and Economics as an example. First of all, accounting teachers are mostly young teachers between the ages of 20 and 35, so teachers lack teaching experience and practical work experience. Teachers may take part in the work directly after graduation from master's degree or doctor's degree and do not know the current social situation. Secondly, because teachers are mostly young teachers, the distribution of professional titles in the teaching team is unreasonable, the proportion of junior teachers is too large, and the overall quality of the teaching team is low.

## **7. Training Mode of “1+X” Certificate Talents for Accounting Major in Higher Vocational Colleges**

### **7.1 Establish New Teaching Methods**

In order to help managers in higher vocational colleges to carry out the “1+X” certificate training system in the accounting profession, the teaching staff in the accounting profession should innovate their own education mode, such as the “integration of courses and certificates” mode. This mode refers to the combination of professional qualification examination courses and teaching materials courses for accounting teaching staff. The benefits of doing so include the following:

(1) To a certain extent, it saves time for students majoring in accounting and prevents students majoring in accounting from learning too long, which will affect their enthusiasm for learning.

(2) To improve the passing rate of functional examination for students majoring in accounting. For example, the combination of “Basic Accounting” and “Primary Accounting Practice” and the combination of “Financial Regulations” and “Economic Law Basis” etc. In this way, in the teaching process, teachers can not only complete the teaching tasks, but also accounting students can review the examination contents with the help of teachers to prepare for the qualification examination [5].

### **7.2 Strengthen Cooperation between Schools and Enterprises**

In order to ensure that students majoring in accounting in higher vocational colleges have a better grasp of what they have learned, the best way is to let students majoring in accounting go into the enterprise and find out what they have learned through their work. However, due to the particularity of the accounting major, enterprises cannot accept a large number of accounting students. Therefore, the development of school-enterprise cooperation of accounting major in higher vocational colleges is not ideal. At present, according to this situation, enterprises have actively adjusted their own working methods and development plans, such as Kingdee Company, Hengxin Education Technology Co., Ltd. and Xindao Technology Co., Ltd. These companies have actively developed financial software, such as cloud platform, etc. Through these financial software, enterprises expect to increase the scope of their accounting work and thus increase the number of accountants. At the same time, I also hope to use these financial software to help students majoring in accounting in higher vocational colleges to carry out practical work.

Major companies or higher vocational colleges should pay attention to the development of financial software, financial software should not only meet the training requirements of accounting students, in which it is best to integrate some professional question banks to help students carry out daily training, improve professional knowledge, and increase the possibility of passing professional skills examination. Therefore, higher vocational colleges should consolidate the cooperative relationship with scientific and technological work and help students to increase the number of “X” certificates.

### **7.3 Strengthen the Students' Interest in Taking the “X” Certificate Examination through the Competition**

Although the accounting major in higher vocational colleges is vigorously promoting the “1+X” certificate training system at present, the interest of accounting major students in taking the examination is not very high, so higher vocational colleges can carry out more competitions on “x” certificates and use the competitions to attract the interest of accounting major students [6]. Taking the tax skills competition as an example, the purpose of launching the tax competition is to use the competition to inspect the learning achievements of students majoring in accounting in higher vocational colleges, including the learning achievements of accounting posts, the learning achievements of tax skills and practical application ability, so as to help teachers change their teaching plans, promote the pace of teaching reform and strengthen school-enterprise cooperation.

In the course of the competition, enterprises that have cooperative relations with higher vocational colleges play a very important role. They can provide specific cases for the competition, broaden the vision of accounting students, arouse their interest in learning, and induce them to take

the tax agent examination.

#### **7.4 Establish a Professional Evaluation System**

Under the “1+X” certificate training system, educators in higher vocational colleges should formulate professional evaluation system to find the deficiencies in their work. First of all, we should ensure the combination of teaching knowledge and theoretical practice, and regularly check the accounting major in higher vocational colleges, including the teaching progress, teaching effect and actual operation. Secondly, the leaders of higher vocational colleges should improve the relevant policies of the “1+X” certificate training system to ensure that the terms and conditions can play a promoting role for schools, society and enterprises. Finally, regularly check the progress and actual effect of the “1+X” certificate training system for accounting major. Higher vocational college leaders adjust the work plan through feedback information.

#### **8. Conclusion**

The “1+X” certificate training system for the accounting major in higher vocational colleges can help the accounting major in higher vocational colleges to change its teaching methods and train professional talents more suitable for the society. Therefore, when carrying out the “1+X” certificate training system, the accounting major in higher vocational colleges should make clear the relevant national policies and begin to integrate the academic qualification examination with the qualification certificate on the premise of meeting the teaching requirements. At the same time, when carrying out the “1+X” certificate training system, the leaders of higher vocational colleges should formulate corresponding reward and punishment system to promote the implementation of this policy and ensure the development of higher vocational colleges.

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