On the Exploration and Practice of the Cultivation System of Accounting Innovation and Entrepreneurship Ability under the Mode of School-enterprise Cooperation

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Abstract. With the accelerating pace of education, innovation and entrepreneurship, innovation and entrepreneurship and big data have changed the way people acquire knowledge. The collision between traditional educational concepts and innovative entrepreneurial technologies has brought about major changes in the form of education and learning methods. Making full use of the advantages of innovation, entrepreneurship and big data to meet the individualized learning needs of students has become an inevitable trend of education reform. At the same time, the innovation and entrepreneurial society has brought about a fundamental change in the accounting field from form to content, which has triggered the changing demand of the accounting talents in the society, and has brought new challenges to the accounting professional education. Based on the innovation and entrepreneurial environment, this paper analyzes the background, advantages and specific objectives of the school-enterprise cooperation in accounting professional teaching research, and puts forward the specific practice of school-enterprise cooperation to carry out accounting professional teaching reform and innovation, and continuously enhance the school-enterprise with the help of school-enterprise cooperation opportunities. The connotation of cooperation, constantly adapt to the needs of innovation and entrepreneurship development, and constantly improve the quality of accounting professionals training.

Introduction

The innovation and entrepreneurship education of college students is in response to the country's exploration and practice of building an innovative country, cultivating innovative talents, improving the ability of college students to innovate and create, and changing the current situation of college students' employment difficulties. Innovative entrepreneurship education is, in a broad sense, an education that fosters innovative and groundbreaking individuals. Innovative entrepreneurship education is not the same as creating education. It is not simply guiding students how to start a business. It is an education that promotes the all-round development of people. In essence, it is to educate students on the basic qualities of innovation and entrepreneurship. "School-enterprise cooperation" is one of the main ways of accounting practice teaching, and it is an important link to improve students' practical ability and cultivate applied talents. However, there are still many problems in the accounting practice teaching of "school-enterprise cooperation" in China, and the teaching effect is not satisfactory. This paper first introduces the meaning and characteristics of "school-enterprise cooperation", and then analyzes the problems in the "school-enterprise cooperation" accounting practice teaching from enterprises, colleges and students participating in the internship, and finally puts forward corresponding countermeasures and suggestions for these problems.

Problems in the Training of Professional Talents in Accounting Innovation and Entrepreneurship in Colleges and Universities

With the advancement of social and economic forms, employers are paying more attention to the fact that accounting personnel have demonstrated their ability to innovate and innovate while possessing professionalism. However, in the actual accounting professional teaching process, there
are some shortcomings in the cultivation of students' innovative and entrepreneurial ability, which has a certain impact on the practical teaching of accounting profession. Specifically in:

**Students Pay Insufficient Attention to the Ability of Innovation and Entrepreneurship.**

Affected by the characteristics of the discipline, China's accounting majors have serious shortcomings in terms of autonomy, aggressiveness and adaptability. Many accounting majors lack a correct understanding and understanding of the ability to innovate and start a business. Some students have their own views on entrepreneurship and believe that it is a time-consuming, energy-intensive, high-risk industry, which is not conducive to their stable growth. These ideological understandings of students are the concrete manifestations of the neglect of innovation and entrepreneurship ability of accounting majors in China. The lack of misunderstanding and lack of attention has brought certain resistance to the cultivation of innovative and entrepreneurial ability of accounting majors.

**The Innovative and Entrepreneurial Courses Offered by the School Tend to be Formalized.**

In many colleges and universities, the innovation and entrepreneurship curriculum is only to make up for the gap in students' innovation and entrepreneurship education. The innovation and entrepreneurship curriculum is serious. Many schools lack the emphasis on innovation and entrepreneurship education for accounting majors. Some schools even offer innovative education courses, but their teaching results are not satisfactory. In the real classroom, the structure of the innovation and entrepreneurship curriculum is unreasonable. A large amount of classroom time is occupied by theoretical knowledge and case analysis. There is not enough time left for students to discuss in the classroom, which leads to insufficient interest in learning and enthusiasm for learning. Strike. The school's lack of attention to innovation and entrepreneurship education is the main reason for the poor effect of innovation and entrepreneurship curriculum education at this stage. The teaching process is serious in form and the teaching effect needs to be further improved.

**The Lack of Design of Accounting Professional Practice Courses and Effective Integration with Other Disciplines.**

As an applied subject, the teaching of accounting profession must pay attention to the cultivation of practical ability. However, in the current accounting professional teaching, the practical course as the main method of accounting professional practice ability of students does not play a good role. The lack of opportunities to participate in practical teaching during school and the lack of training in the students' practical ability have led to a serious lack of students' practical ability. At the same time, the design of the practical curriculum has not been effectively integrated with other disciplines, which has led students to stay in the accounting profession of their own learning in the process of practicing the course, and has not realized the practical comprehensive ability in the true sense. Cultivation has caused students a serious lack of practical ability and innovation and entrepreneurial ability.

**The Significance of the Teaching Research of School-Enterprise Cooperation Accounting Major Under the Environment of Innovation and Entrepreneurship**

In college education, the accounting profession has a long history and plays an important role in the university system. The accounting professional discipline system is well-established and the curriculum system is complete. However, in the face of the impact of the wave of innovation and entrepreneurship, its transformation to network, innovation and entrepreneurship has become an inevitable trend in response to changes in the external environment. First of all, the changes in the external environment force the accounting professional teaching to make internal changes, which is the main reason for accounting professional teaching under the environment of innovation and entrepreneurship. Secondly, the orientation of the education of colleges and universities determines the development of educational goals based on the employment ability and career development ability of the cultivated talents. In the innovation and entrepreneurship society, accounting teaching innovation and entrepreneurship can cultivate useful talents adapted to social development. The training of accounting professionals should focus on the cooperation between deep school and enterprise, take practicality and applicability as the goal of accounting talent training, carry out
reforms in teaching system, curriculum planning, teaching material reform, etc., and explore the innovation and entrepreneurship teaching of accounting profession under the background of innovation and entrepreneurship. The road to transformation, its teaching and research process, should be integrated into the educational concept of innovation and entrepreneurship, the concept of teaching materials for innovation and entrepreneurship, the concept of student subject, and the concept of teacher-led. Create a faculty team that adapts to the concept of innovation and entrepreneurship education, encourage teachers to conduct accounting and teaching theory research based on innovation and entrepreneurship, learn from the feasibility experience, and integrate with themselves. To achieve the goal of promoting the reform of secondary vocational accounting education with innovation and entrepreneurship and comprehensively improving the quality of education and teaching.

The Meaning and Characteristics of "School-Enterprise Cooperation"

"School enterprise cooperation" is the abbreviation of school and enterprise cooperative education. Its operation mechanism is based on market and social demand, using two different educational environment and educational resources of schools and enterprises, teaching mode combining classroom teaching with enterprise practice, and participating in the training of talents through both schools and enterprises. Process, to achieve "common participation, complementary advantages, mutual benefit and win-win", in order to improve the overall quality and comprehensive ability of the students to cultivate the teaching mode of applied talents suitable for the needs of society and enterprises. The model of "school enterprise cooperation" training talents is the earliest form of cooperation in running schools abroad, which has been proved to be effective in the training of Applied Talents in developed countries such as the United States and other developed countries. From the international and domestic perspective, the main modes of "school enterprise cooperation" are four training modes: order type, enterprise led type, school led type and group type. At present, the competition of accounting talents is fierce. In order to seek their own development, colleges and universities almost adopt the talent training mode of "school enterprise cooperation". Compared with the single classroom teaching mode, "school enterprise cooperation" has certain uniqueness.

First of all, "school enterprise cooperation" is conducive to training the practical ability of students, to improve the students' ability to adapt to society, and to improve the employment rate of students. Secondly, the "school enterprise cooperation" is beneficial to improve the quality of the training of the school talents, and to build a "double teacher type" teacher team, which is beneficial to the enhancement of the school running ability and the improvement of the talent training model. In the end, it is beneficial to improve the reputation of the enterprise, to recruit the appropriate talents, to reduce the cost of staff training, to quickly graft the enterprise technology, equipment, management system and enterprise culture into the school teaching system, and to fully understand the knowledge structure and working ability of the future talents.

School-Enterprise Cooperation Accounting Professional Innovation and Entrepreneurship Ability Training Teaching Reform and Innovation

Establish School-Enterprise Win-Win Mechanism, Enhance Their "School-Enterprise Cooperation" Training of Accounting Personnel Power.

If the "school-enterprise cooperation" accounting practice teaching is to be carried out effectively and effectively, it is not enough to rely solely on the system and regulations. It is necessary to build a win-win interest-driven mechanism between the school and the enterprise, and at the same time, to clarify the various responsibilities and rights of both schools and enterprises. Profit. The school-enterprise win-win cooperation model not only requires the legal support of the state, but also requires in-depth communication and comprehensive and in-depth cooperation between the school and the enterprise. For example, the school can provide enterprises with continuous education, and can work with the enterprise to develop and develop new products, introduce new technology and equipment, and transform technology. It can provide business process integration,
enterprise diagnosis, and financial strategy formulation. Implementation, etc., colleges and universities only have all-round, in-depth and corporate cooperation, to serve enterprises, enterprises are more motivated to provide students with internships and practical places, enterprises to participate in "school-enterprise cooperation" accounting practice teaching is sustainable.

Constantly Trying to Improve the Ability of Enterprises and Enterprises to Cultivate Accounting Talents.

Colleges and universities should cooperate with various enterprises, improve themselves in cooperation, and cultivate enterprises. It is necessary to cooperate with large enterprises, and at the same time, cooperate with small enterprises and make continuous attempts to improve the capabilities of enterprises and themselves. In the specific implementation, you can choose the accounting firm with high willingness to cooperate with the school-enterprise cooperation. At the same time, the firm's business is relatively comprehensive and it is beneficial to improve the practical teaching effect. You can also choose the alumni's company first, not only because the alumni have special feelings for the school, but also because they are willing to contribute to the education of the alma mater, and because the alumni know the situation of both the school and the company, it is relatively easy to cooperate. After gaining certain experience, we can further select other companies and gradually improve the effectiveness of the "school-enterprise cooperation" accounting practice teaching.

According to the Actual Needs of Teaching Innovation and Entrepreneurship and Building High-Quality Teaching Resources Platform.

Based on the accounting professional curriculum standards, we integrate high-quality teaching resources such as micro-courses and question banks around knowledge points, key points and difficulties. Develop, share, and apply lectures (teachers teach key concepts and principles), application classes (teachers apply application examples, analyze, explore, solve problems) and experiment demonstrations (teacher applications) according to the disciplines and characteristics of the accounting profession. Various types of multimedia course resources, such as professional teaching aid simulation and demonstration operations, require curriculum resources to be lively, inspiring and guiding, helping students to understand and apply knowledge, and to stimulate students' initiative and enthusiasm for learning. Students can also download teaching resources such as online learning materials at any time, and conduct “ubiquitous learning” without time and space restrictions according to their own level, ability and interest.

Conclusion

The exploration of teaching and research under the environment of innovation and entrepreneurship is a dynamic process of renewal. It is a kind of exploration without curing mode and curing answer. It is also an attempt that many colleges and universities in the vocational education have been doing. Therefore, in the course of the teaching and research of the school enterprise cooperation Accounting Specialty under the environment of innovation and entrepreneurship, we will always follow the policies, opinions and guidance of the educational leadership, and continue to absorb the management experience of the excellent colleges and universities at home and abroad for the teaching related research, and pay attention to the continuous rising information technology form and the accounting specialty. With the opportunity of school enterprise cooperation, we should constantly adapt to the needs of innovation and entrepreneurship, and cultivate more accountants for the society.
References


