

New Mode of Cultivating Accounting Talents in Higher Vocational Colleges

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Abstract: Accounting is an urgently needed talent resource for enterprises in the context of China's rapid economic development. In the current higher vocational colleges, the accounting major is not only a popular major, but also a key program that the colleges make efforts to support. However, in practice, many graduates of accounting majors in higher vocational colleges cannot meet the requirements of employers, resulting in less ideal employment conditions. Therefore, higher vocational colleges urgently need to solve the problem of innovating and developing the training mode of accounting talents. This paper introduces the significance of innovating the training mode of accounting talents in higher vocational colleges, analyzes the current shortcomings of talent training in accounting majors in higher vocational colleges, and proposes suggestions for innovating accounting talent training mode in higher vocational education for reference.

1. Introduction

Accounting is an urgently needed talent resource for enterprises in the context of China's rapid economic development. In the current higher vocational colleges, accounting major is not only a popular major, but also a key program that the colleges make efforts to support. The main direction of accounting talent training in higher vocational education is to face accounting positions of enterprises, especially small and medium-sized enterprises. According to the requirements of the Ministry of Education on higher vocational education: "service-oriented, employment-oriented, taking the combination of production and learning, and training millions of highly qualified technical talents for socialist modernization", the main goal of accounting talent training in higher vocational colleges is to train comprehensive high-quality accounting talents who have a solid theoretical foundation and good practical skills in accounting, and have strong self-learning and development capabilities and social adaptability. However, judging from the current actual situation, many accounting graduates from higher vocational colleges cannot fully meet the requirements of employers, especially many higher vocational colleges have opened the accounting major, resulting in the reality that the supply of junior accounting professionals exceeds the demand. Therefore, the employment situation of higher vocational accounting majors is not ideal. As a result, higher vocational colleges urgently need to solve the problem of innovating and developing the training mode of accounting talents.

2. Significance of Innovating Training Mode of Accounting Talents in Higher Vocational Colleges

(1) Innovated mode adapts to the needs of China's economic construction and development. Entering the new century, China's economic construction is advancing by leaps and bounds, and its development momentum is strong. Small and medium-sized enterprises (SMEs) are an important driving force. In 2018, when General Secretary Xi Jinping inspected Guangzhou Mingye Automobile Equipment Limited Company in Guangzhou, he pointed out that the Party Central Committee attaches great importance to and has been trying to find ways to promote the development of SMEs. Only in this way can China's overall economic development, scientific development and high-quality development be truly achieved. The training direction of accounting majors in higher vocational colleges is mainly for small and medium-sized enterprises. Innovating

the training mode of accounting professionals in higher vocational schools is conducive to providing high-quality practical accounting talents for small and medium-sized enterprises, according with the needs of China's economic construction and development.

(2) Innovated mode adapts to the needs of the construction and development of the accounting majors in higher vocational colleges. In the current job market, there is a direct competition between accounting graduates from higher vocational colleges and undergraduate colleges. Due to the inaccurate positioning of the accounting majors in higher vocational colleges, higher vocational graduates are at a disadvantage when they compete with undergraduates in job-hunting. Innovating the talent training mode for higher vocational accounting professionals can make the higher vocational accounting majors position more accurate and distinguish them from the undergraduate colleges, so that the ability of higher vocational graduates can be accurately matched with the employment needs of SMEs, thus increasing employment rate. This helps the healthy and sustainable development of the accounting majors in higher vocational colleges.

3. Shortcomings of Accounting Talent Training in Current Higher Vocational Colleges

With the development of social economy, science and technology, especially in the network age, the working environment and job requirements of accountants are undergoing profound changes. The function of accounting extends from traditional accounting and supervision to management, forecasting, and decision-making. This requires accountants not only equipped with strong professional skills, but also familiar with relevant laws and regulations, financial and corporate management knowledge, the ability to use modern information technology equipment, and other comprehensive capabilities. Facing new requirements, the current higher vocational accounting majors have some shortcomings in talent training, which are mainly reflected in:

(1) The position is not accurate enough. The training goal of higher vocational colleges is mainly practical talents, but some higher vocational colleges didn't position accurately enough in the construction of accounting majors, ignoring the fact that the cultural foundation of higher vocational college students is weaker than that of college students and the length of schooling of higher vocational colleges is shorter, just blindly aligned with the undergraduate institutions in terms of curriculum settings, teaching requirements, training objectives, etc.. This has greatly increased the pressure on higher vocational students to learn, and the training effect is also not satisfactory.

(2) Practice is insufficient. Facing the goal of cultivating practical talents, practical teaching is an important part of the teaching of accounting majors. But at present, some higher vocational colleges have obvious shortcomings in the practice teaching of accounting majors, and students do not get sufficient practice opportunities and platforms. On one hand, because financial information belongs to a company's confidential information, many companies are reluctant to accept higher vocational students to carry out internship activities in their financial department, which has caused great restrictions on the post practice of higher vocational accounting students. On the other hand, in order to make up for the lack of students' real post internship platform, higher vocational colleges generally set up a simulation laboratory that imitates the working environment of the enterprise for practical teaching. However, due to the large investment in the construction of simulation laboratories and the need for professional teachers to teach, the operating costs are very high, which has caused many higher vocational colleges unable to introduce simulation laboratories, so students' practical activities have been further limited.

(3) The teaching system is outdated. The main manifestations are as follows: First, the teaching method is single, and the teaching method used in class is traditional, presented by teachers talk and students listen. There are few interactions and the classroom-teaching atmosphere is rigid, so students' interest in learning cannot be mobilized. Second, the curriculum is backward. Compared with the new requirements of the economic and social development for the accounting industry, there is a large lag, especially lack of Internet and e-commerce related content. Students' ability to collect, organize and analyze big data is weak, unable to meet the requirements of accounting positions in modern corporates.

In addition, the lack of teachers and the inadequate evaluation mechanism are also important

reasons affecting the development of the accounting majors in higher vocational education.

4. Suggestions on Innovating the Training Mode of Accounting Talents in Higher Vocational Colleges

(1) Position accurately and highlight practicality. Higher vocational colleges should closely focus on the actual characteristics of higher vocational students and the specific requirements of the society for accounting work to innovate and develop the education mode of accounting majors. Firstly, it should be positioned to train basic practical accounting talents, highlight the characteristics of higher vocational colleges in teaching, take the initiative to distinguish from undergraduate colleges, and start teaching based on the specific reality of the cultural foundation and learning ability of higher vocational students. Secondly, it should be positioned to cultivate comprehensive accounting talents. The main employment direction of graduates of accounting majors in higher vocational colleges is SMEs. Small and medium-sized enterprises prefer talents with one specialty and more abilities. Especially with the development of e-commerce, enterprises have higher requirements for the network application ability of accounting personnel. Higher vocational colleges should pay attention to the development and change of employment needs and make efforts to train the most needed accounting talents for enterprises.

(2) Pay attention to employment and highlight pertinence. The training of accounting talents in higher vocational colleges should take the employment of students as the first guide to continuously improve and perfect the existing teaching system. First of all, we need to update the textbooks. The current accounting textbooks for higher vocational education account for a large proportion of basic theoretical knowledge, while the content of accounting practice is relatively less. In particular, it lacks guidance for students' practical post operation skills, so we need to update and supplement the content. Secondly, modern accounting major has developed rapidly, and some new theories and concepts have emerged continuously, but textbooks fail to keep pace with the times and new things aren't reflected in time. Therefore, it is necessary to speed up the frequency of textbook replacements. Thirdly, the traditional cramming teaching mode can no longer meet the needs of the development of accounting majors in higher vocational education. Therefore, it is necessary to improve the teaching method, pay attention to the fun and diversity of the teaching method, especially take the initiative to combine the new development of the Internet era, explore a new way for students to carry out practical activities on the Internet platform, and give full play to the teaching aid advantages of information technology in accounting teaching to better meet the learning needs of students.

(3) Strengthen practice and highlight comprehensiveness. Innovating and developing the training mode for accounting majors in higher vocational education, attaching importance to and strengthening the most important tasks of practical teaching are also major and difficult tasks to be solved. First of all, it is necessary to strengthen the construction of the practice platform in schools. Higher vocational colleges must increase their efforts to establish high-quality practice training bases or simulation laboratories to provide good hardware support for the development of practice teaching in schools. Secondly, school-enterprise cooperation should be strengthened, higher vocational colleges should proactively expand outreach, actively cooperate with enterprises, and use the power of enterprises to provide students with sufficient practice opportunities and platforms through various forms such as commissioning, appointing, and post practice. In addition, colleges can also hire corporate accounting staff to teach at the school, and use their first-line work experience to make up for the weak links in the practical teaching of the accounting major, so that students can gain new knowledge of the accounting industry in the first place and improve the effectiveness of teaching.

(4) Improve evaluation mechanism and highlight guidance. Traditional professional evaluation system of higher vocational accounting major focuses on testing students' knowledge in accounting theory. It is mainly based on written examinations, neglecting student's growth process and emotional experience in learning. The evaluation results are not comprehensive. Therefore, we need to improve the evaluation mechanism and add new methods such as practice evaluation, interactive

evaluation, display evaluation, and evaluation of internship units to make the evaluation results more objective and comprehensive. In addition, teachers should analyze the evaluation results in a timely manner and provide feedbacks to students in a positive way. On one hand, by analyzing the evaluation results, teachers must find the advantages and disadvantages in teaching and provide a reliable basis for the next step to improve teaching; on the other hand, the evaluation results can help students build self-confidence in learning, clarify the direction of future efforts, and give full play to the motivation and guidance of evaluation.

5. Conclusion

The innovation and development of the training mode of accounting majors in higher vocational colleges is an inevitable requirement of China's economic construction, an inevitable trend of higher vocational education reform, and an important job that affects the future employment and career development of higher vocational students. It is necessary to constantly update the concept, innovate methods, and explore new scientific and effective talent training modes in order to receive better teaching results.

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