

Research on the Talent Cultivation Model of Accounting Major “Combination of Competition and Education” under the OBE Concept

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Abstract: Based on the analysis of the relationship between the OBE concept, the cultivation of innovative talents, and the integration of competition and education, this paper constructs an innovative talent training model based on the OBE concept of “the integration of competition and education”. Through the analysis of the reform background, implementation and effects of the “teaching, examination and competition” integrated talent training model for accounting majors, the problems that need to be solved in practice for the teaching, examination and competition integration talent training model are put forward to innovate for colleges and universities in the new era. Talent training provides reference for decision-making.

1. Introduction

OBE is an advanced educational concept with outcome-oriented education, and it is also called goal-oriented, ability-oriented or demand-oriented education. The OBE philosophy adheres to the educational philosophy of “results-oriented”, “student-centered” and “continuous improvement” [1], emphasizing the design and organization of teaching work, etc., which are oriented to the results achieved by students after receiving education, and value the effectiveness of student learning, Focusing on the importance of teaching results and the practicality of education [2]. The cultivation of innovative talents focuses on the improvement of student abilities, which is consistent with OBE’s core concept of “student-centered and output (ability)-oriented”. The OBE concept emphasizes that education is aimed at adapting to the needs of social development, and in the process of education, to meet the needs of students' future career development as the premise, complete the cultivation of students' ability and quality [3]. Therefore, the main goal of implementing innovative talent training based on the OBE concept is to carry out innovative education from the perspective of satisfying needs, and to achieve a seamless connection between students' innovative abilities and social innovation needs. How to reasonably evaluate the learning outcomes achieved by students? These four questions involve many aspects such as the goal of talent cultivation, the process of talent cultivation, and the evaluation of talent cultivation effect. Based on this question, this article makes a research on the training model of accounting professionals [4].

Due to the particularity of the position of the accounting major, the basic professional courses and core professional courses that students learn in school are highly operable and must be integrated with the actual accounting job. The talent training model is an important way for schools to train talents, and it is related to the quality of talent training. Therefore, it is necessary to incorporate the content of competition in daily teaching and implement the reform of the talent training model that integrates competition and education [5].

2. The Role and Main Obstacles of “Integration of Competition and Education” in Cultivating Innovative Talents

Subject competitions are carried out outside the classroom teaching in colleges and universities. The competition activities that focus on student practice, supplemented by teacher guidance, and comprehensively use subject expertise to analyze and solve problems are an important extension of

the teaching process. As discipline competitions are getting more and more attention, how to organically combine discipline competitions with professional teaching so that the influence of discipline competitions can permeate the entire talent training process has become a realistic issue worthy of further discussion. This article summarizes some outstanding issues [6].

On the one hand, due to the tight time and heavy tasks involved in participating in subject competitions, some students sometimes have to give up daily classroom study and go all out to prepare for the competition, which affects normal professional knowledge learning [7]. On the other hand, classroom teaching is not well integrated into the content of subject competitions. Students are not systematically taught basic skills to students before participating in the competition, competition requirements, cases and other materials cannot be substituted into the classroom for analysis during the competition stage, or there is no work sharing, experience exchange and other activities after the competition, so that subject competitions and daily teaching Present a state of separation. Many participating students regard the completion of the subject competition as an exam. They often engage in assaults and concentrate on conquering after the competition officially starts, ignoring the daily accumulation, and lack of reflection and further research after the competition. In addition, the first purpose of most students participating in the competition is to win, so as to increase the bargaining chip for various awards and further study opportunities, and the students have insufficient endogenous motivation for the competition training ability [8]. Disciplinary competition emphasizes “elite training” and ignores “full-staff education”. Because of the rules of the discipline competition, the number of students participating in the competition is limited. Generally, a team is about 5 people, and each school does not have more than 3 teams each time. Therefore, there is a phenomenon that the discipline competition is only for a small number of outstanding students. , Most students of the same major have no chance to improve themselves through the competition, the coverage of competition participation is relatively small, and the “promotion of competition and learning” cannot be fully realized [9].

It can be seen that the role of subject competition in the reform of higher education teaching is not obvious enough. In order to give full play to the positive role of subject competition in the cultivation of innovative talents, it is necessary to promote the integration of competition and education, and work together to cultivate students' innovative ability. Faced with the current practical problems, not only the top-level design of the cultivation of innovative talents is needed, but also the specific implementation methods of the integration of competition and education need to be found to form a standardized talent training model.

3. Construction of Innovative Talent Training Model Based on OBE Concept of “Combination of Competition and Education”

OBE's teaching model is based on the final output that students want to achieve. It is student-centered and reversely designs all aspects of talent training, emphasizing the close integration of expected output goals, teaching implementation process, and outcome evaluation to cultivate students' Comprehensive ability. According to this idea, cultivating innovative talents through the integration of competition and education can reverse design the teaching process on the basis of clear goals, and rationally evaluate the learning results of students, and further optimize the training goals based on the evaluation results, forming an optimization cycle, as shown in Figure 1. Shown.

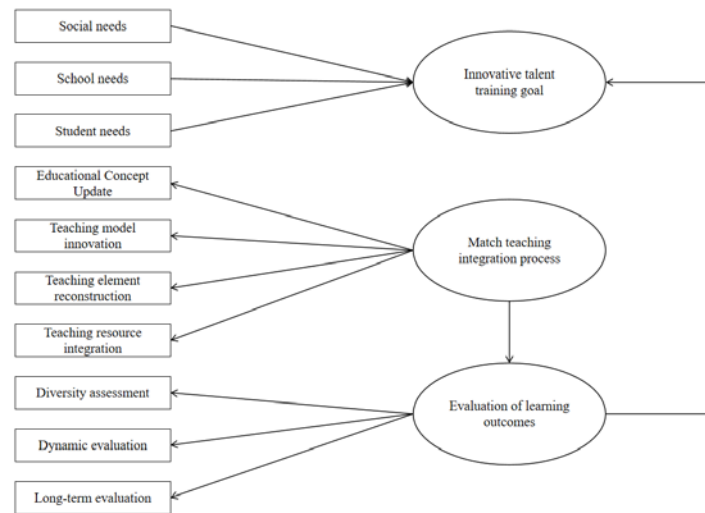


Fig.1 The Innovative Talent Training Model of “Combination of Competition and Education” Based on the OBE Concept

From the previous analysis, it can be seen that the OBE concept aims at learning output, and the focus of education has changed from focusing on teaching input to focusing on learning output, emphasizing the practicality of the knowledge and skills mastered by students through learning, so as to make learning useful. In order to realize its own value, the goal of training innovative talents under the guidance of this concept should be to meet the needs of all parties to the greatest extent. Considering the relevant subjects of the cultivation of innovative talents, the needs can be analyzed from the three levels of society, schools, and students [10] to establish training goals. Among them, the social level includes national social and educational development needs, industry development and professional needs; the school level includes school positioning and development goals, and the quality of school talent training; the student level includes students' competitiveness and future development expectations.

Reformed the organizational form of practical teaching of the accounting major, and expanded the teaching content from traditional theoretical and practical teaching to the actual job content of the enterprise. The training model has also been transformed from the original school training to the school-enterprise joint training. The original three-stage teaching model of “basic courses + professional core courses + practical courses” was changed to a “gradual” teaching mode that integrates practical training courses into basic courses and professional core courses, which is specifically expressed in professional basic courses and professional courses. The core curriculum incorporates job training content. One-way training is arranged according to project and task requirements during the start of the course, and centralized training is arranged after the course is over. Before the graduation internship, the students also arranged comprehensive training for accounting professional positions [11]. Adhering to the concept of “teaching, examination and competition” integration, task-driven teaching is adopted for professional basic courses and core courses. In the teaching method, flexible use of multiple forms. Such as case teaching method, classroom discussion, independent study method, reading instruction method, brainstorming, and traditional teaching method. Adopt advanced teaching methods, such as EOL teaching platform, Lanmoyun class, rain class, and Chaoxing learning pass, etc., to publish teaching resources and conduct classroom interaction.

4. Implementation of “Integration of Tournament and Education”

4.1 Docking of Teaching Content with Competition and Examination Content

In the construction of professional courses, the content of theoretical courses and practical courses are combined to reconstruct the connotation of the courses. The accounting profession's various skill competitions are mostly oriented towards the circulation of accounting business and

the accounting work process. According to the requirements of the accounting job position, the continuous economic business is transferred and calculated between the positions according to the time when the business occurs, so as to comprehensively Assess the professional theoretical knowledge and business operation ability of the contestants. At the same time, it also exercises the students' comprehensive abilities such as adaptable thinking, teamwork, communication and coordination, and psychological quality. Therefore, when setting up the course, the job knowledge of various accounting tasks should be taken into account. Reorganize with the commonality of skill requirements, design the learning situation of the core accounting major courses oriented on the job workflow, integrate the practical and theoretical courses, and use the systematic teaching mode of the job workflow, using case, task-driven or Project-oriented teaching methods, under the guidance of teachers, students complete the process of each task autonomously, so that students can master the knowledge and abilities of the corresponding positions of accounting majors, and set up comprehensive accounting manual training courses to comprehensively Improve the professional level of students [12].

At the same time, in order to enable students to have the corresponding professional qualifications when they graduate, and to find a suitable job smoothly, the content of the examination certificate should be incorporated into the daily teaching work when setting up the courses, and the employment of students should be oriented to implement foreign-related accounting practice. The dual-certificate education model that combines the qualification certificate and the junior accountant certificate or the securities practice certificate and the junior financial management professional certificate to enhance the professional skills of students for subsequent professional development. In order to deepen the educational concept of “promoting teaching by competition, promoting examination by competition, and promoting reform by competition” into the hearts of teachers and students, the college regularly organizes professional skills courses, professional basic courses, professional core courses and other courses every semester. “Skill Star” competition project. The content of the competition is mainly based on the knowledge and skills required by the accounting skills competition. Through the implementation of this project, not only has the students' practical ability been improved, but also teachers have been continuously improving their professional level and professional skills. Docking

4.2 Strengthen the Training of Teachers

High-quality and highly-skilled teachers are the guarantee for cultivating practical accounting professionals. Therefore, each accounting professional school should formulate training plans in a planned and regular manner according to the characteristics of its own professional teachers. First of all, organize accounting professional teachers to carry out practical skills training, and according to the skills possessed by accounting professional teachers, they can be sent to relevant companies for field training in batches to further improve the knowledge structure of accounting professional teachers. At the same time, encourage accounting teachers to complete teaching and scientific research tasks, guide accounting teachers to participate in social professional qualification examinations such as accountants, registered accountants, and asset appraisers, and further promote accounting teachers to become veritable “double-qualified” talents. Second, by appropriately adjusting the salary and benefits of accounting teachers, a large number of professionals with practical work experience can be introduced. In addition, theoretical teaching and practical teaching can be separated, and accounting teachers with rich theoretical knowledge can be hired as full-time theoretical teachers, and those with strong practical work experience can be hired as full-time training teachers. All in all, the construction of the accounting professional faculty must ensure the rationality and effectiveness, as well as the continuity and stability of the faculty, in order to ensure the effective development of the teaching activities of the accounting professional practice.

5. Conclusions

The OBE concept is the ideological direction for the cultivation of innovative talents, and the integration of competitions and education is an important means for the cultivation of innovative

talents. Based on the OBE concept, exploring how to cultivate innovative talents through the integration of competitions and education is of great significance to the construction and development of universities. Based on the analysis of the relationship between the three, this paper constructs the OBE concept-oriented training model for the integration of competition and education to cultivate innovative talents, and summarizes the ideas and core elements of innovative talent training. The follow-up research can be from the perspective of specific implementation strategies. Start an in-depth discussion. In terms of the curriculum setting in the talent training program, in addition to financial accounting and computerized accounting, the competition content also includes cost accounting, management accounting, financial management and other courses. Although the college also included cost accounting, management accounting, currency counting, abacus and keypad entry into the competition assessment items in the “Skills Star” competition, the results of the competition were not very ideal. Therefore, it should be adjusted in terms of curriculum settings, and the teaching content of practical courses of such courses needs to be increased. Increase the independent training link, change the scattered training during the original course teaching, and focus on the comprehensive training of this course.

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