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Analysis of Innovative Ideas for Reform of Accounting Teaching Mode in Applied Universities under the Perspective of Industry-Teaching Integration

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Abstract: The rational development of accounting professional practice teaching in the context of industry-teaching integration has a very important role in promoting the teaching of applied accounting specialties, which can improve the efficiency of accounting professional training to a certain extent. The concept of industry-teaching integration puts forward new ideas and methods for the training of university accounting professional teaching talents, and the use of advanced technology accelerates the integration of modern information technology and the development of the real economy. Strengthen the cooperation between schools and enterprises, fully clarify the relationship between production and education, and establish a university accounting professional teaching mode to realize the self-transformation of university teaching. This paper takes the integration of industry and education as the background, from the current situation of talent cultivation and characteristics, points out the deficiencies of accounting teaching in applied universities, puts forward the feasible path of teaching mode reform, and strives to realize the mode change.

Keywords: Industry-teaching integration; University accounting; Practical teaching; Information technology

1. Introduction

With the rapid development of science and technology and the accelerated upgrading of China's industrial structure, the demand for applied talents in various industries is becoming more and more urgent. The structural imbalance of talent cultivation. As an important base for talent cultivation, colleges and universities not only provide talent support for industrial development, but also are the best focus point for the implementation of the integration of industry and education and collaborative innovation^[1]. Through the integration of industry and education and collaborative innovation, colleges and universities can promote the organic articulation of the education chain, talent chain and industry chain, and highlight their own schooling characteristics. In this paper, from the perspective of industry-teaching integration and collaborative innovation, the practical education model of accounting and finance majors in applied colleges and universities is studied.

2. Overview of the integration of industry and education

The integration of industry and education is a modern new mode of school running and talent training mode, is to cope with the modern society on the demand for talent change of the teaching mode, which specifically refers to the process of training vocational talents in vocational colleges and universities, the school implementation of the integration of the teaching industry and the teaching profession, the creation of industries related to the teaching profession, and the use of industry creation and the actual teaching of the combination of each other, the formation of characteristics of the school and school mode, and establish the school as a comprehensive practical ability training base for professionals^[2]. And the school will be established as a comprehensive practical ability training base for professionals, and at the same time, under the background of the development of industry-teaching integration, the school students can also make use of the industrial platform to carry out research on professional skills, and promote the innovation of professional technology.

The industry-teaching integration teaching mode has become an important teaching mode in vocational colleges and universities in China in the development, and has also been emphasized by the state as well as the education-related departments. In 2017, General Secretary Xi Jinping pointed out in the report of the 19th National Congress that in the process of education and teaching in vocational colleges and universities at the current stage, in-depth research on the integration of industry and education should be carried out, and the characteristic integration of the industry and education education education mode should be set up, so as to enhance the cultivation efficiency of professional talents.

3. Problems prevalent in the practice teaching of applied accounting specialties in colleges and universities under the perspective of industry-teaching integration

With the continuous development of social economy, the demand for talents also rises, and applied colleges and universities in order to comply with the development of the times, need their own change, cultivate to meet the social demand for talents of composite talents. In the process of self-transformation of applied colleges and universities, they keep communicating and cooperating with enterprises, and constantly promote the talent cultivation mode focusing on school-enterprise cooperation^[3]. However, most of the reform centers on teaching methods, teaching management and other levels, the practical teaching level is still to be further explored, there are mainly the following aspects of the problem.

3.1 Rigidity of the inherent model of talent cultivation

The accounting program of some applied colleges and universities is still dominated by the academic system, and seeks the connection between the academic system and the vocational positions under the guidance of the academic system, which leads to a slight disconnection between the students' learning content and the practice in the work. In addition, the teaching mode of the accounting program in colleges and universities is still more of classroom teaching and less of practical activities. Such a teaching mode will make students unable to effectively link theory and practice, only mastered the book knowledge, the actual application of the scenario is very little. Especially accounting is a more practical-oriented discipline, the current classroom-based single teaching mode will lead to the students to the community when it is difficult to meet the high demand for jobs.

3.2 Insufficient depth of integration of industry and education

Schools and enterprises are often not consistent with the demand for employment, which leads to partial deviation of the integration concept of the school, enterprises in the process of cooperation with the school is based on their own needs to select enterprises for cooperation, which leads to a lack of consistency in the cooperation between the school and the enterprise. In addition, school-enterprise cooperation personnel training mode is too old, lack of innovation, theory teaching and practical teaching has not been deeply integrated, students do not start from the first step of practical operations for internship, but only based on the completion of the school requirements for the purpose of completing part of the practical operations.

3.3 Mismatch between training objectives and actual needs

After investigation, most of the accounting universities in the process of talent training, talent training goals and mode and social demand is out of touch. The market requires accounting talents to be able to create economic value for the enterprise, which requires that the cultivation of accounting talents should be matched with the business of the enterprise, rather than simply mastering the basic skills of accounting. However, the talent training mode of most colleges and universities is still too old and not innovative enough, resulting in students graduating with theoretical knowledge but lack of practical ability, which is far away from the standard required by enterprises.

4. Analysis of teaching mode reform ideas of accounting specialty in applied universities under the perspective of industry-teaching integration

4.1 Cultivate students' entrepreneurial spirit and comprehensive application skills

In order to cultivate students' innovative and entrepreneurial thinking, schools need to stimulate students' entrepreneurial consciousness, strengthen innovative training and exercise innovative consciousness. The cultivation of innovative consciousness needs the support of the participants. Specifically, visiting and practicing in enterprises, organizing symposiums, holding lectures on entrepreneurship, etc. are all ways that schools can take to effectively improve students' innovative and entrepreneurial ability.

According to the trend of the times, university Civics and Politics courses should include the content of innovation and entrepreneurship education, so as to enable students to form a sense of innovation and entrepreneurship. In the new stage of development, students can be recognized and shaped into entrepreneurial role models, guiding students to establish ideals and beliefs, develop innovative ideas, and pursue the realization of self-worth.

4.2 Cultivating Applied Talents by School-Enterprise Industrial Harmony as a Pathway

Through the cultivation and construction of practice bases, especially the establishment of long-term and effective cooperative relationships with representative enterprises in the region and industry, we provide a platform for students' professional practice. Through the integration of school and enterprise, industry and education, increasing the construction of practical training links, carrying out enterprise study tours for teachers and students, special practice and other activities, and cooperating with enterprises to jointly cultivate applied innovative talents.

Based on the integration of industry and education, in-depth understanding of the employer's talent needs, so that according to the needs

of enterprises to specialize in the training of talents, and further solve the problem of information asymmetry between the enterprise's talent needs and the training of colleges and universities. At the same time, strengthen the construction of teachers, improve the proportion of dual-teacher teachers, and strongly support the school teachers to participate in professional practice activities and in-depth study of enterprises. Through the signing of agreements with enterprises and institutions, teachers are regularly sent to practice in enterprises to deepen their knowledge of the concepts and requirements of human resources, which will help them to carry out targeted teaching activities in the future and cultivate high-quality and comprehensive talents in line with the market demand.

4.3 Strengthening innovative practical teaching in higher education

Enhancing students' innovative ability and practical ability requires a more diversified teaching mode, especially through social practice programs to integrate their theoretical knowledge. Colleges and universities need to build a diversified accounting practice teaching mode, so that students can strengthen their theoretical knowledge in practice. Build a variety of manual, financial, computerized training room and sand table, ERP and other practical teaching platform.

Practical teaching can be divided into three parts: theory, basic skills and job skills. Theoretical part is mainly the use of sand table simulation, case studies and other ways to transform the boring traditional learning into a vivid real-life learning, not only in a novel way, but also make students deeper into the integration of theory and practice. The part of basic skills is through the practical teaching platform to make students continuously improve their own learning, through the manual training room, to create an immersive simulation scenario for students, to enhance the cooperation and cooperation between students, data analysis ability, comprehensive management ability, and so on. And then through the comprehensive skills competition will be mathematical modeling and big data related knowledge into it, through the interesting competition to strengthen the students' practical level, strengthen the memory. The part of enterprise job skills is taken care of by dual-teacher teachers, who formulate the learning content and assessment according to the needs of enterprises and the school's cultivation program, and carry out real-time assessment to ensure efficient learning, enhance students' learning autonomy, and improve students' adaptability to the society in advance.

5. Concluding remarks

This paper takes the accounting and finance majors in applied colleges and universities as an example, based on the industry-teaching fusion and collaborative innovation perspective, promotes the reform of practice teaching mode in applied colleges and universities from the aspects of organizational structure mode, collaborative innovation mode, practice teaching mode and practice nurturing mode, which is conducive to improving the motivation of the enterprises to participate in the integration of industry-teaching and collaborative innovation, improving the effect of practice teaching and collaborative nurturing, alleviating the structural imbalance of the training of applied talents in China, and enhancing the quality of applied talents cultivation. problems, and improve the quality of cultivation of applied talents.

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