

10.18686/neet.v2i4.4367

Innovation of college accounting teaching mode based on vocational ability training

Min Hu

Hainan Vocational University of Science and Technology, Haikou, Hainan 571126

Abstract: Accounting as the supervisor, the analyst and the manager of the economic activities of enterprises, plays an important role in the market economy, along with the rapid development of our country's economy, the accounting industry's position in the market economy is becoming more and more important. As an important way to train accounting talents, accounting education in colleges and universities needs to keep pace with the development of The Times and pay attention to training students' professional ability. Based on this, this paper mainly discusses and analyzes the innovation of teaching mode of accounting major in colleges and universities on the basis of vocational ability training.

Keywords: Vocational ability training; College accounting teaching; Teaching model innovation

Introduction

For a long time, the education system has focused on the transmission of pure theoretical knowledge, resulting in students in a passive position of listening to lectures, their independent practical operation ability is often insufficient, and it is difficult to grasp the essential needs of the subject. Practical teaching plays a vital role in improving students' practical skills and promoting their all-round development. Therefore, in the practice of accounting profession, teachers should actively promote various forms of teaching practice activities, provide substantive support for students, so that they can master professional learning methods and strategies through active participation and practice.

1. The necessity of accounting teaching model innovation

1.1 Meet the characteristics of the accounting industry itself

Accounting is an important recorder and analyst of economic activities and plays a pivotal role in the development of enterprises. In the process of enterprise development, accounting not only involves internal financial management and audit, but also involves external investment, financing, taxation and other aspects. With the rapid development of economic globalization and information technology, the content and form of accounting work have also undergone profound changes. Economic globalization makes accounting work no longer limited to a country or region, but needs to face the economic activities and financial reports on a global scale^[1]. This requires accounting talents to have a broader international perspective and cross-cultural communication skills, and be able to understand and adapt to accounting standards and laws and regulations in different countries and regions. The rapid development of information technology has also brought great influence to the accounting work, the traditional accounting work is mainly manual operation, low efficiency and easy to make mistakes. Modern accounting work mainly relies on various accounting software and information systems, which makes accounting work more efficient and accurate. At the same time, the application of information technology also provides more possibilities and means for the analysis and utilization of accounting data. Therefore, modern accounting teaching mode must keep pace with The Times and innovate teaching methods in order to train high-quality accounting talents to meet the needs of modern accounting work.

1.2 Match with social and economic development

With the development of society and economy, the demand for accounting talents is constantly changing, which puts forward new challenges to accounting education. With the in-depth development of market economy and the intensification of enterprise competition, the importance of accounting work has become increasingly prominent. Enterprises need accountants who can not only accurately carry out accounting, but also provide valuable financial analysis and advice to help enterprises make effective decisions. The innovation of accounting teaching mode should keep pace with the development of society and economy, and pay attention to cultivating students' innovative consciousness, international vision and strategic thinking. By introducing interdisciplinary courses and strengthening the integration of accounting and other fields, such as finance, management, information technology, etc., accounting education is closer to the actual needs of the market

and enterprises, and students' employment competitiveness is improved.

1.3 Meet the employment needs of accounting students

Accounting students have a wide range of employment opportunities, including enterprises, financial institutions, government departments and accounting firms. Different employment directions have different requirements for accounting talents, which requires accounting education to meet the diversified employment needs of students. In order to meet this demand, accounting teaching mode should pay more attention to practical teaching and vocational ability training. Through school-enterprise cooperation, internship training opportunities are provided so that students can learn and apply accounting knowledge in a practical working environment. At the same time, activities such as accounting skills competitions and career planning lectures are held to stimulate students' interest in learning, help them better understand industry dynamics and plan their careers.

2. Accounting industry demand analysis

Diversification is reflected in the professional knowledge required by accounting talents. In addition to mastering basic accounting theoretical knowledge, such as financial accounting, cost accounting, management accounting, etc., accounting talents also need to understand the knowledge of finance, tax, audit, investment and other fields to adapt to the ever-changing accounting environment. In addition, with the acceleration of the internationalization process of Chinese enterprises, accounting talents also need to have certain international accounting standards and transnational tax knowledge in order to better serve the international development of enterprises.

The high-end is reflected in the professional quality and practical ability of accounting talents. Accounting work involves a large amount of data and information, which puts forward higher requirements for the carefulness, patience and responsibility of accounting talents. At the same time, accounting talents also need to have good communication and coordination skills in order to ensure the accuracy and timeliness of accounting information in cooperation with various departments and levels. In terms of practical ability, accounting talents should not only be skilled in using various accounting software and tools, but also have strong data analysis, financial forecasting and risk management capabilities to cope with complex and changeable accounting practices.

3. Accounting teaching mode innovation strategy

3.1 Reform teaching methods

In order to train accounting talents to meet the needs of modern society, colleges and universities should reform the existing teaching methods. In the traditional teaching mode, the teacher is always the leader of the class, while the students are in a state of passive acceptance of knowledge. With the continuous development of society, this teaching mode has been unable to meet the needs of modern society for accounting talents. Therefore, colleges and universities should reform the existing teaching methods in order to train accounting talents who are more suitable for modern society. For example, case teaching method is a case-based teaching method. By analyzing real or simulated accounting cases, students can understand and master the theoretical knowledge of accounting in practice. Teachers can choose some typical accounting cases for students to analyze and solve the problems, and students can not only learn the theoretical knowledge of accounting. I can also exercise my ability to analyze and solve problems. In addition, universities can adopt project-based learning. Project-based learning is a project-based teaching method that allows students to participate in actual projects, experience the whole process of accounting work, and improve their ability to solve practical problems. For example, teachers can arrange some practical projects for students and let students take charge of accounting work in them. Students can not only learn accounting theoretical knowledge, but also exercise their practical work ability.

3.2 Intensive practice teaching

In the current educational environment, accounting education in colleges and universities should not be limited to the teaching of theories, but should pay more attention to the training of practical teaching links. In order to enable students to better understand and master the basic theories, methods and skills of accounting, colleges and universities should actively establish and perfect accounting simulation laboratories. The accounting simulation laboratory can also conduct the operation training of accounting software to help students get familiar with the use of accounting software, which is of great significance for them to quickly adapt to the working environment of accounting computerization after entering the workplace in the future. At the same time, the laboratory can also conduct accounting experiment teaching, such as financial analysis, cost calculation, etc. These experimental teaching can not only improve students' hands-on ability, but also cultivate their innovation ability and problem-solving ability. At the same time, colleges and universities should also actively establish cooperative relations with enterprises and institutions to jointly carry out the construction of practice and training bases. Through practice and training, students can apply the accounting knowledge they have learned to practical work, which plays an important role in improving their professional ability and comprehensive quality.

3.3 Construct a diversified evaluation system

In the diversified evaluation system, the process evaluation and the result evaluation should be combined. Process evaluation focuses on students' performance in the learning process, such as class participation, enthusiasm for questioning and discussion. Through these performances, teachers can understand students' ability to understand and apply knowledge, as well as their thinking and analytical abilities. Outcome evaluation mainly focuses on students' scores in final exams or specific tests, which can help teachers understand students' mastery of knowledge^[4]. In addition, formative evaluation and summative evaluation are also important parts of constructing diversified evaluation system. Formative assessment is carried out in the learning process, which can help students find their shortcomings in time and adjust their learning strategies. The summative evaluation is carried out after the end of the study, which can help students to sort out and summarize the knowledge.

4. Conclusion

In order to comprehensively promote quality education and deepen curriculum reform, China's higher education institutions actively explore the deep integration strategy of theory and practice to meet the actual needs of professionals, through in-depth analysis and innovative teaching methods, reshaping course content to ensure that students can master accounting skills, so as to fully demonstrate the practical value and competitive advantages of higher vocational education.

References

- [1] Deng Xiaodan. Accounting teaching reform in higher vocational colleges based on vocational ability training [J]. Chinese and foreign entrepreneurs, 2020, (13): 166.
- [2] Zhao Rui. Analysis of college accounting practice teaching based on vocational ability training [J]. Guangdong Silkulture, 2019, 53 (02): 87-88
- [3] Chen Wanfang. Analysis of college accounting practice teaching based on vocational ability training [J]. Journal of Jilin Normal University of Engineering Technology, 2018, 34 (02): 26-28.
- [4] Yang Jie. Analysis on the vocational Ability Training of Students in Accounting Teaching in the Transition Period [J]. Accounting study, 2017, (19): 211.

About the author: Min Hu, 1978.12, Female, Han nationality, Hainan Province, Master candidate, Lecturer, Research direction: Accounting.