

Research on the Training of Business Applied Talents in China Based on CBE Model-Taking Sino-American Accounting in Ningbo University of Technology as an Example

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Abstract: As a typical vocational education model, CBE can meet the needs of future social jobs by cultivating students' comprehensive strength, mainly cultivating students' needs for ability training, paying attention to professional needs and understanding themselves. To learn CBE model, it is necessary to carry out curriculum reform, professional training, out-of-school practice and regular ability assessment in future Sino-American accounting courses.

1. Introduction

1.1 Connotation of Cbe Teaching Model

CBE--Competency Based Education, that is, competency-based education, determines the direction and guidance of relative competence by analyzing the needs of professional posts. Competency based education pays attention to ability training. Examining the students' original experience and conducting diversified scientific education. Investigate the relevant experts and experts, sum up the requirements of the professional position for personnel skills, and cultivate multi-field and high-quality professional and technical personnel.

1.2 Development of Cbe Teaching Model

CBE teaching model can be traced back to the United States of World War II, in order to improve the production of arms need to train staff, the United States began to carry out large-scale education and training. In 1960s, with the rapid development of economy, the educational problems in the United States gradually became obvious. The government invested a large amount of money in the research of CBE. After being introduced into Canada, educators from both countries studied the CBE teaching model, which gradually improved the model. In 1970s, experts from both countries

jointly promoted the formation of a new teaching model, which was applied to the teaching of vocational education. After 1980s, CBE gradually spread to many countries and regions, which promoted the in-depth development of vocational education and training. At the same time, CBE has also been introduced into China, which has attracted the attention of Chinese educational circles. It provides reference for China to explore a new path of education, and has become a focus of attention in Chinese education at present.

2. Main Characteristics of Cbe Teaching Model

2.1 Pay Attention to the Cultivation of Students' Vocational Ability

CBE teaching takes professional ability as the top priority to evaluate and cultivate, and determines comprehensive ability through in-depth analysis of occupation, and makes study plans and teaching arrangements for students' special abilities needed for career planning from simple to deep, which makes the curriculum more hierarchical and modular. In addition, vocational education adopts cooperation with enterprises to make up for the shortcomings of school education. School-enterprise cooperation can enable students to better combine theory with practice, deeply understand theoretical knowledge and master professional skills in practice.

2.2 Take Students' Personal Ability as the Standard

CBE teaching is based on students' personal ability, which requires students to have the ability or license to engage in related occupations when they finish their lessons. Taking the Sino-American accounting major of Ningbo University Of Technology as an example, we actively guide students to participate in IMA case analysis contest and hire experts to analyze and improve the works, so as to make a breakthrough in students' professional ability.

2.3 Pay Attention to Students' Self-Study and Self-Evaluation

Under the guidance of CBE concept, teachers only play a normative and guiding role, and pay more attention to the cultivation of independent learning ability in students' teaching. Teaching students in accordance with their aptitude in different disciplines, leading students to make their own study plans, and letting students take “autonomous learning” as a habit and know how to be responsible for their own studies. For example, the introduction of the “flipped classroom” learning model enables students to change from knowledge takers to design and participants in the teaching process, increasing the driving force and forming an educational model of learning and progress together between teachers, students and students. After the completion of tasks in each stage, students' self-study and self-evaluation results need to be examined and evaluated by a professional system.

2.4 Student-Centered and Diverse Teaching Styles

CBE mode pays attention to the demand for students' ability at work and the main role of students in the process of education, pays attention to the characteristics and needs of different students, and establishes the teaching concept of “student-oriented”. Teaching methods can be flexible according to different students' abilities. For example, the duration of courses can be longer or shorter, and the learning methods can be set up in full-time, half-time and part-time modes. Students can even ask for different graduation times.

3. Necessity and Feasibility of Designing Curriculum System for Sino-American Accounting Majors Relying on Cbe Teaching Model

3.1 Present Situation of College Teaching in China

In recent years, at present, college graduates generally have the problem that their orientation and ability can't match the ability of most companies for talents, resulting in employment difficulties. It can be seen from the route that our country is paying more and more attention to the cultivation of applied talents, our universities are constantly improving and developing the system in a wide range, and some universities are carrying out reasonable reforms in the general direction, so it is a main demand at this stage to enhance the ability training of college students.

3.2 Necessity of Applying Cbe Teaching Model

In recent years, our government is gradually guiding some colleges and universities to change to application-oriented. The government needs to acquire a large number of application-oriented talents with innovative spirit and entrepreneurial ability, and the country pays more and more attention to the cultivation of talents in this field.

The purpose of the government is to make colleges and universities pay attention to the social service function, attach importance to the teaching of combining professional theoretical and academic education with professional function training, and cultivate excellent applied talents. Through continuous practice and exploration of teaching methods of different majors, excellent educational methods and concepts are obtained.

In the Sino-American accounting major of Ningbo University Of Technology, the employment rate of graduates is high, and the main purpose of students is to enter the society to get job opportunities. During the school period, most students have been trained and tested for ACCA and some special accounting certificates, and students have the demand for occupation and professional knowledge. In today's society, there are the following related problems. Some students have excellent resumes, but when they work, they will find that they lack professional ability. This shows that there are some problems in students' study in colleges and universities, which emphasize teaching rather than practice. To promote CBE mode teaching, the combination of learning and practice must be an essential point in future teaching. As far as Sino-American accounting students are concerned, although they study related professional courses outside the country, they may not be used reasonably. It is necessary to combine teaching with practice, so that students can be systematically consolidated during continuous learning, which will be beneficial to future professional work. Therefore, it is essential for accounting students to carry out CBE mode teaching.

3.3 Feasibility of Applying Cbe Teaching Model

Sino-American accounting major of Ningbo University Of Technology is a joint school with Delaware State University, which was approved by the Ministry of Education to recruit students nationwide in 2011. This major is divided into "4+0" and "3+1" teaching modes. More than 95% of the students choose the former, and they have obtained graduation credits in domestic universities within four years to obtain academic degree certificates from Chinese and American schools. There are also a few students who choose the latter and go to American schools for a one-year course. Under the serious, earnest and realistic teaching system of Chinese and American universities, the introduction of advanced educational resources has excellent teaching quality. Among the previous graduates, more than 98% of the students can obtain diplomas from both China and the United

States, and more than 25% of the students are enrolled in the world famous universities, among which more than 80% are among the top 100 famous universities in the world. More than 90% of the students successfully completed the internship and internship report during the four-year university period. The core competitiveness of graduates is also among the best in the whole school, the employment rate is high, and the proportion of high-end employment is increasing year by year. Four major law firms and major banks have successfully employed graduates of this major. However, in comparison, the proportion of quality of further studies is slightly better than that of direct employment. The main goal of CBE is to train professional talents, and its concept breaks the shackles of traditional teaching concepts and fully understands the requirements of students' ability at work. Citing CBE can effectively enhance the employment competitiveness of Sino-American accounting students, and make the graduation rate and employment rate of graduates go hand in hand.

CBE is an educational idea that regards training students' comprehensive competitiveness as the basic core, which is in line with the original intention and teaching idea of training students in Sino-American accounting majors. On the basis of setting up situational teaching mode, students will have their own learning needs and goals. Teaching should be student-centered, lay a solid theoretical foundation, and put the theory into practice, so as to cultivate students' ability and improve their professional and comprehensive quality, and draw a beautiful blueprint for students' employment prospects.

4. The Reference Significance of Cbe Vocational Education Model to Chinese and American Accounting Majors in Ningbo Institute of Technology

4.1 Curriculum Reform to Meet Students' Professional Needs

Carrying out curriculum reform and obtaining curriculum arrangement suitable for students' future employment needs can improve students' future employment ability and cultivate talents with professional needs. In this school, the previous courses pay more attention to theoretical basis and lack practical analysis operation, which makes students unable to apply knowledge in practical analysis. In CBE vocational education model, it is proposed that schools should train students to think independently, conduct extensive market analysis through study, and constantly discuss and analyze dialectically, so as to gain strong practical thinking ability and improve the professional ability level of accounting professionals.

4.2 Docking inside and Outside Schools to Strengthen Students' Social Exchanges

It is beneficial for students to improve their social cognition and ability level to carry out docking activities in and out of school in advance. CBE vocational education model is dedicated to promoting the distance between students and work. Nowadays, learning is the main focus of schools. Schools should encourage students to go out, implement incentive policies and carry out some corporate docking internship programs, so that students can experience accounting profession ahead of time, gradually change their own direction in learning practice and tend to be correct, so that students can adapt to their required positions more quickly when they enter the society in the future, thus improving their working ability.

4.3 Regular Ability Assessment to Improve Students' Self-Cognition

Learning is constantly improving by correcting mistakes. Students need to have a clear understanding of themselves. Schools can make students know more about themselves through

regular ability assessment. At present, the teaching of basic theoretical knowledge is the main way to train students in schools, and the assessment of students' practical ability should be increased under CBE model. Students' practice in CBE model can be used as the standard of ability assessment. Teachers grade and evaluate students' practice, and students reflect and improve constantly. On the basis of vocational training, students' practical ability can be cultivated, so that students can understand their own practices more, have more opportunities to try and make mistakes, and constantly adjust the improvement methods, which is beneficial for students to enter the society and work better.

5. Conclusion

In the research direction, based on the analysis of Sino-American accounting, it is confirmed that the CBE teaching method has demand, reasonable application and important practical significance under this discipline.

In terms of research methods, this example is used to draw conclusions from various analysis, and it is concluded that CBE teaching mode has practical needs, which can be applied in learning and plays a reasonable and important role in practical application.

In the future study, the demand for applied talents will be continuously improved, so we should grasp the use of CBE model to carry out the reform and development of education direction, and avoid wasting energy due to the unreasonable use of skills in future job hunting. In the future, there will be more research on CBE model teaching, so we should do a good job in teaching design and promote the reform and transformation of teaching mode, so as to truly promote the development of modern teaching and better meet the demand of modern talent market for talents.

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