

Research on the Reform of Accounting Training Mode of Undergraduate Vocational Education under “1+X” Certificate System

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Abstract: As China's vocational education enters a new period of development, the pace of industrial transformation and upgrading and the restructuring of the market economy is also advancing. The demand for technical talents in various industries is becoming more and more urgent, and vocational education plays an increasingly important role in the society. Therefore, deepening reforms are needed in the mode of training compound technical skills personnel. In the pilot work of the “1+X” certificate system launched in 2019, college graduates can not only obtain relevant professional or inter-professional vocational skills certificates while obtaining academic certificates, but also alleviate structural employment problems. From the perspective of the “1+X” certificate system, this article further integrates undergraduate-level vocational education, and explores the reform of the accounting professional talent training model from four aspects: curriculum settings, lecture team construction, optimized evaluation and assessment, and innovative university-enterprise cooperation paths.

1. Introduction

In 2019, the Ministry of Education states that it is necessary to conscientiously implement the new decision about accelerate reform of the vocational education teaching deployment and the related policy documents, exploring to promote healthy development of China's vocational education teaching reform, the new model paths, further explore to establish and perfect the system of vocational education management, promoting vocational education in our country to develop in the direction of a higher quality level, will be upgraded to higher vocational colleges run by the local undergraduate level Vocational education pilot school. In the same year, the “Ministry of Education's Guiding Opinions on the Development and Implementation of Professional Talent Training Programs in Higher Vocational Colleges” clearly proposed the implementation and deployment of pilot work to promote special certificate financing, and encouraged all vocational colleges to actively organize and participate in the pilot work of the 1+X certificate system. The specific relevant knowledge content and specific requirements of the vocational skill level

evaluation standards are organically integrated into the professional curriculum training and teaching of colleges and universities, and then a more reasonable training plan for college professionals is formulated.

(1)The meaning of “1+X” certificate system

In the “1+X” certificate system, “1” means an academic certificate, and “X” means a professional skill level certificate. “1” reflects the education level of students, focusing on the cultivation of students' sustainable development ability; “X” reflects the competence of students in a specific job, focusing on the comprehensive professional abilities required by students' professional career development. “1” is the foundation, and “X” is the supplement and expansion of “1”. Since “X” can be the same major as the academic certificate, or the professional skill level certificate of a different major.

(2)Significance of implementing the “1+X” certificate system

The design of “1+X” certificate system highlights the characteristics of vocational education. It is an important system design for deepening the integration of industry and education and school-enterprise cooperation to improve vocational education and training system, which takes the implementation of moral cultivation as the fundamental task. At the same time, it is also a major institutional innovation to construct the development model of vocational education with Chinese characteristics. Vocational undergraduate education is the leader of vocational education. Deepening the implementation of “1+X” certificate system is of far-reaching significance to the development of vocational education with Chinese characteristics.

At the social level: Undergraduate-level vocational colleges implement the “1+X” certificate system, which not only promotes the openness of the evaluation of vocational colleges to the society, but also improves the function and influence ability of college evaluation to the society, and further deepens the integration of education and society.

From the level of vocational colleges: Under the “1+X” certificate system, it is imperative to reform the talent training model of vocational colleges. Colleges and universities actively respond to national policies, improve and optimize the talent training model, and cultivate new and adaptable talents. In the era, the society urgently needs all kinds of compound technical and technical talents, and at the same time further enhance the contribution ability of vocational colleges to serve the local society and economy.

Teacher level: The “1+X” certificate system puts forward higher requirements for teachers, prompts professional teachers to change the status quo, renews theoretical knowledge and enhances teachers' practical skills, and achieves comprehensive improvement in theoretical and practical skills. Become a true “double-qualified” teacher.

Student level: The “1+X” certificate system promotes the optimization and reform of the talent training model. On the basis of the effective combination of professional teaching standards and vocational skill level standards, students can learn more professional and cutting-edge knowledge and skills. Therefore, enhance their employment competitiveness.

2. The Status Quo of the Training Model of Professional Accounting Professionals for Vocational Undergraduates

(1)Curriculum design is out of touch with business needs

At present, most teachers mainly explain theoretical knowledge based on textbooks and use textbook exercises to consolidate them. A small number of courses will increase software training operations for a certain period of time. This traditional teaching method focuses on theoretical learning, mainly by doing exercises with too many restrictions, and exercises are often simple, so as to strengthen students' mastery of theoretical knowledge. More practical skills and experience need

to be learned and trained again in the enterprise after graduation.

(2) Teachers lack practical skills

According to incomplete statistics, most of the teachers in China's colleges and universities are still in the form of direct application of fresh graduates, and there are few teachers with corporate experience; the proportion of young and middle-aged teachers is relatively large, and the young and middle-aged teachers have become the main body of the teaching team. The teaching echelon structure of "old, middle and young" is generally not fully formed; the number of teachers with senior titles and above is relatively small, and the proportion of teachers with junior and intermediate titles is relatively high, and there is no obvious academic ability gradient; The introduction of part-time teachers with practical skills is not in place, which greatly limits the advantages of part-time teachers.

(3) The assessment method is relatively single

In the traditional course assessment and evaluation process, the existing assessment methods are relatively simple and cannot fully utilize the advantages of the current course assessment and evaluation. This results in insufficient feedback on teaching effects, thus restricting the development of vocational education. At the same time, affected by the traditional teaching concepts, there are few assessments of students' professional practice ability in the course assessment, and there are obvious deficiencies in its content. It can't give full play to the advantages and value of course assessment and reduce the quality of assessment.

(4) The integration of industry and education stops at the surface

Under the background of the integration of industry and education, the university will introduce enterprises to carry out academic lectures and provide opportunities for teachers and students to exchange and learn. However, for accounting majors, more practices need to be exercised in practical training, which requires students to really get into the financial environment of enterprises, rather than just stay in formal lectures. At the same time, under the pressure of assessment, universities look for cooperative enterprises, but there are certain differences between the two sides. In order to maximize the principle of interests, the enterprise hopes that the students provided by the school can work for free in a fixed cycle, and does not want to invest too much manpower and material resources to train and guide the internship students. The university hopes that the enterprise can provide training places and guide the practical operation of the students as the tutor of the enterprise, and can recommend the students to join the company based on merit. Therefore, it is difficult for the two sides to reach an agreement on the way of cooperation, which makes it difficult to carry out school-enterprise cooperation.

3. Reform Measures for the Cultivation of Accounting Professionals in Undergraduate Vocational Colleges under the "1+X" Certificate System

Vocational colleges, as the implementation subject of "1+X" certificate system, combine academic education with vocational skills certificate training and education, the key is to carry out the reform and innovation of talent training mode. The accounting talent training mode under the "1+X" certificate system is reformed and explored from the following four directions:

(1) Adjust the curriculum to promote the integration of documents and certificates

Under the "1+X" certificate system, the status of academic certificates is the same as that of vocational skills level certificates. This requires us to establish a connection between talent training models and vocational skills level standards, professional courses and training content in vocational education, and it makes reasonable overall arrangements during the implementation of teaching and training.

Pay attention to the integration of accounting professional course content and "X" certificate

training content. In accounting professional courses, the part involving “X” certificate training content is matched with knowledge, integrating modules and courses into talent development plan. For the certificate training content not covered in the current accounting professional courses, we can consider the improvement and supplement of accounting training skills training module, strengthen the knowledge reserve of vocational skills, broaden the professional field and improve the practical ability.

The learning results of “X” certificate vocational skill level training and academic education implement the credit banking system, and the relevant professional courses and knowledge content can be exchanged and recognized by each other. That is, in the process of obtaining vocational skills grade certificates or educational certificates, when the knowledge content learned is equivalent or close to each other, they can be exempted from taking part of the overlapping content.

(2) Effectively improve the construction of “dual-qualified” faculty

The “1+X” certificate system puts forward high requirements on students, but also for teachers. Therefore, we must take active countermeasures.

Regularly organize professional teachers to participate in cutting-edge technical training, and organize seminars, workshops, teaching ability training and others, and give full play to the role of experienced teachers in “teaching, helping and leading”.

Universities can formulate specific implementation measures for teachers of related majors to take temporary job training in enterprises. For example, teachers of accounting majors go to enterprises for temporary job training every five years, and the accumulated time is not less than 6 months. In addition, the practice assessment in enterprises is included in the professional title assessment system and the “double-qualified” professional teacher evaluation system, so as to further promote the enthusiasm of full-time teachers to practice in enterprises.

Colleges should further strengthen the training of core accounting teachers, actively organize teachers to participate in national training, provincial training, “X” certificate and other related training activities, and obtain relevant technical skill level certificates, so as to lay a good foundation for carrying out “X” certificate training activities .

(3) Optimized evaluation and assessment

The “X” certificate system should be student-centered and improve students' ability structure and level. Strengthen the career planning of students' ideological and political ability, professional quality and general ability, and improve their employment and entrepreneurial ability and the ability to adapt to the rapid changes in the market by participating in the certificate training and evaluation assessment organized by the colleges. Therefore, it is imperative to optimize the evaluation and assessment of students' academic performance. In addition to the evaluation and assessment corresponding to the original academic certificate, it is also necessary to further integrate the evaluation and assessment of vocational skills corresponding to the X certificate.

Under the “1+X” certificate system, the certificate obtained is a vocational skill level certificate, which emphasizes the process of professional development and skill formation. After applying for the pilot vocational skills certificate, the school needs to establish a complete evaluation system when carrying out training for students in the later period. The evaluation content should not only have theoretical content, but more importantly, the content of practical skills operation. The evaluation site can also be flexibly set up, which can be either an on-campus experiment and training room or a real work scene of school-enterprise cooperation units. By optimizing the evaluation and assessment standards under the “1+X” certificate system, students are not just superimposed with multiple certificates after they finally get the “X” certificate, but truly extend their financial skills on the basis of obtaining academic certificates.

(4) Use the flexibility of vocational undergraduate education to innovate new paths for school-enterprise cooperation

In terms of school-enterprise cooperation under the “1+X” certificate system, besides strengthening cooperation with the original school-enterprise cooperation enterprises, the school also needs to cooperate with the enterprises implementing the “X” pilot certificate, and establish a team led by full-time accounting teachers of the school. The “X” pilot certificate has promoted the certificate training team assisted by the participation of enterprise experts, and improved the training system of accounting teachers taking temporary posts in enterprises. In addition, the college needs to further explore certificate training not only for school students, but also for enterprise personnel. Using the high-quality resources of the certification platform, establish and improve the professional teaching resources of vocational skill level certificate training, integrate the new technology, new skills, new process, new norms of the enterprise, and truly promote the integration of industry and education “dual” education.

4. Conclusion:

In summary, the implementation of the “1+X” certificate system is the general trend and the inevitable development direction of the vocational education reform, which is conducive to the training of vocational education talents. Therefore, all vocational colleges should strengthen the position of the “1+X” certificate system in professional teaching, restructure the curriculum system, strengthen the construction of a double-qualified teacher team, improve the assessment and evaluation standards, and promote the cooperation between colleges teaching mode, thus the accounting professional personnel training mode reform, not only improve the level of accounting professional ability, also can improve the accounting professional In line with the requirements of the development of The Times, the students can be trained to clear learning objectives in the learning process, learn in multiple fields and obtain the skill-based grade certificate, become the real compound accounting talents of technical skills, and lay a solid theoretical and practical foundation for employment.

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