

Reconstruction of Practical Teaching System of Accounting Major Based on the Integration of Industry, Finance and Tax

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Abstract: Under the condition of market economy in China, the rapid development of accounting profession and the increasing demand for personnel in enterprises put forward higher requirements for the cultivation of accounting talents. Colleges and universities in China are the main body of education output. They are in urgent need of training talents, which has promoted the development of accounting specialty. On this basis, combined with the characteristics of China's accounting profession, a practical training teaching system based on the integration of industry, finance and taxation is constructed. The emergence and application of new technologies and methods such as "great wisdom moving to the cloud" have had a profound impact on the development of the accounting profession. As an important position for accounting professionals, the teaching concept, teaching means and curriculum of education must adapt to the development of industry. This paper analyzes the problems existing in the current accounting teaching in China, and puts forward corresponding countermeasures.

1. Introduction

With the promulgation of relevant laws and regulations on taxation and finance in China, higher requirements have been put forward for the tax management of enterprises. Enterprise finance is the lifeblood and foundation of the company's development. It is deeply integrated with the financial system and tax system to achieve the integration of enterprise and tax. In the "Internet +" era, China's fiscal and tax informatization construction has made rapid progress, and the application software and equipment in fiscal and tax business are also rapidly integrated with the national tax and enterprise tax services, which further improves the original fiscal and tax workflow. The educational methods of society and colleges are also facing changes in the market environment. The prosperity of accounting is inseparable from high-quality accounting personnel. The compound accounting talents who are proficient in finance and tax will have greater "weight" in the future job search process, which can better meet the high demand of enterprises for accounting personnel and bring greater development opportunities for the company. In the "Internet +" era, it is necessary to understand not only accounting business, but also tax law, tax, taxation and other knowledge, which is the demand of today's social development for applied accounting talents. If the accounting major

wants to develop continuously and stably, it must set up the practical training course of "integration of industry, finance and taxation".

2. Research Background

The development of enterprises requires special financial personnel. Accounting is an important part of modern enterprise management. It can provide effective information for business decision-making, and also provide certain support and assistance for business activities. Accounting students are more likely to combine theoretical knowledge with practical application, rather than integrate them and apply what they have learned. Therefore, it is a long-term and systematic work to establish a professional curriculum system that meets the needs of different majors and different post skills.

(1) Position orientation

With the development of economy, accounting has increasingly become an important part of the national economy. Its application in China is increasingly valued, and its market demand is growing. At the same time, as far as the development of China's accounting profession is concerned, we should make it have good professional quality, professional ethics, professional skills, work experience and technical operation ability to meet the needs of the industry, so as to improve its value and work efficiency.

(2) Knowledge requirements and training objectives

Accounting is a profession with finance, taxation and management as its core. Therefore, in the construction of the curriculum system, a reasonable practical teaching system should be established with the post demand of enterprise accounting as the center. Taking the accounting qualification examination as an example, the key to ensure its quality is to cultivate its theoretical and practical ability. The establishment of an internship teaching system that meets the needs of professional ability will help students better master the accounting professional technology and better meet the work needs.

(3) Objectives of student ability training

On this basis, combined with the teaching objectives, the design of the combination of theory and practice. Based on the analysis and evaluation of the ability of accounting students and the actual situation of enterprises, different types of accounting training courses have been established to achieve the purpose of training plan. First, the basic knowledge, skills and abilities of the accounting profession. Second, we should attach importance to the professional quality, ability and skill training of the industry. Third, based on the cultivation of students' innovative spirit. And according to the development needs of higher vocational colleges, according to the actual situation of higher vocational colleges, the author has formulated a practical teaching design scheme for higher vocational colleges. Strengthen the training of practical knowledge and practical operation skills of the training course system [1].

(4) Training mode, curriculum system and industry development demand

At present, the basic mode of accounting education in China is based on the foundation, supplemented by theory and based on practice. The teaching content is mostly "theory+practice", emphasizing the needs of the discipline system and social development, emphasizing the organic combination of knowledge theory teaching and practice, but the theoretical knowledge is boring and students' practical ability is weak. At the same time, due to the continuous change and development of China's commercial social environment, accounting has also undergone great changes.

3. Path Choice of Reconstructing Practice Teaching System

With the continuous development of mobile network technology, big data, cloud computing and other technologies and applications have also become a reality from conceptual discussion, promoting intelligent production of industry. "Big Smart Mobile Cloud" is the abbreviation of "big data, intelligence, mobile Internet, cloud computing". From the teaching mode of "learning+practice as a student" to the new teaching mode of "being an employee upon entry and employment upon graduation". According to the development goal of higher vocational accounting education, this paper discusses from four aspects on the basis of the existing practical curriculum system.

(1) Phase I - Cognitive Practice

The newly enrolled students have a low awareness of the division and development of accounting major. Therefore, after the military training, the freshmen will have a week to work in accounting, so that students can have a comprehensive understanding of the skills required for accounting before they start. Entering the company can not only enable students to participate in their roles as employees of the company, but also learn about their work from the real business process.

(2) Phase II - Simulation Phase

In the first semester of accounting, in order to enable students to better consolidate and test the existing accounting theoretical foundation, students are arranged to carry out simulation in the training room in the second semester of this semester. The content learned is not systematic accounting work. The simulation stage is based on the original vouchers provided to simulate economic activities. Students use their professional judgment ability to determine the required business processing methods according to accounting standards. This stage is divided into unit practice and sectional practice. Modular practice can subdivide professional skills according to different teaching and practice ability needs. Learning a course is equivalent to learning more professional skills. If you fail, you can complete the corresponding modules, which facilitates students' learning. The implementation of the module is divided into cost, management, tax, audit, etc. according to the core competence of the profession. Each module has set working conditions and tasks according to its own core technology, which is divided into several sub modules such as tax accounting, tax declaration and tax processing.

In order to enable students to better understand the internal relations of each department of the company, be familiar with the working relationship of each department of the company, be familiar with the business processing process of each position of the company, and realize a comprehensive accounting practice platform based on VBSE in actual operation. This course requires students to form a professional division of 4-5 persons according to the needs of the company. Each person can complete their own work independently, so as to enhance their sense of responsibility and team spirit. Post based practice is an all-round training for enterprises and post work to cultivate students' comprehensive practical ability and work adaptability.

(3) Stage 3 - Real Stage

The real stage is that after most of the accounting courses in the third and fourth semesters, as students of "teaching enterprises", they are engaged in actual project agency and bookkeeping. At this time, the project is an actual project. Every project team should try to do a different actual project. Therefore, the bills made should be saved as accounting documents. The "zero transition" between practice and work has really been achieved, and seamless connection can be achieved [2].

(4) Stage 4 - Employment

Through the three stages of learning and practice of the actual work project, the students have mastered the basic accounting knowledge+practical operation skills. Therefore, in the fourth stage,

students can go out of school and engage in accounting as "social people", so as to achieve the goal of "employment upon graduation".

4. Reconstruction Measures of Practical Teaching System of Accounting Major Based on the Integration of Industry, Finance and Tax

Under the background of accounting reform, traditional accounting subjects mainly focus on accounting training, while there is little practical teaching in decision-making management. With the development of information technology, such as "great intelligence moving to the cloud", financial personnel have become a necessity of management accounting. Therefore, we must reconstruct and improve the curriculum system of accounting major.

With the continuous development of information technology such as "great intelligence moving to the cloud", accounting functions have expanded from accounting to prediction, decision-making, control and other aspects. From large to comprehensive, to specialized and refined. In actual teaching, specific contents such as management accounting, internal control and strategic management should be added.

The development of information technology has a great impact on accounting work, and also provides a new means and platform for accounting practice teaching. In the course teaching, modern science and technology should be used to transform the single way of teaching theory into the intersection of theory and practice, so as to realize the organic combination of online and offline, and thus optimize the teaching mode.

(1) Innovate the course content and realize the training objectives

Take students as the center, cultivate professional quality, professional ethics and professional ethics, and serve the development of society and economy.

First, we should cultivate high-quality accountants who can use their knowledge to solve the company's financial management problems, play the role of financial decision-making within the company, provide financial management decision support for the realization of the company's strategic objectives, provide financial management means for the realization of the company's operational objectives, and provide financial management decision support for the realization of the company's operational objectives [3].

Second, we should cultivate good business knowledge and rich financial knowledge, and be able to skillfully use financial software.

Third, the trinity education model of "vocational education - social practice - enterprise - vocational education" has been constructed. In the reform of professional practice system, the concept of integration of industry, finance and taxation was introduced, which made teachers pay more attention to the knowledge system required in the mutual growth stage, enterprise practice stage and individual professional growth stage of the curriculum. The goal is to cultivate a good professional ethics, a strong sense of teamwork, a familiarity with modern accounting methods and business processes, a strong practical ability, a strong communication and coordination ability, and a strong innovation ability. At the same time, in the teaching process, according to the teaching effectiveness and talent training quality evaluation system, constantly improve and perfect the comprehensive ability matching professional knowledge and skills, professional ability and employability.

(2) Carry out in-depth integration of school enterprise cooperation

First, move the company to the campus and let the company directly settle in, so that students can work on the campus. The school provides a free venue for enterprises to help them select the best talents, reduce their operating costs and make them a "reservoir". At the same time, enterprises

can also train talents according to their own development needs, making the school a "battery saver".

Second, establish a school enterprise cooperation company, that is, an accounting practice company jointly established by schools and enterprises, to achieve complementary advantages and enrich the school's practical training and teaching resources; Schools understand the laws of education and enterprises understand the needs of the industry. The effective combination of the two can realize their own value.

Third, the sharing of teacher resources. The school can hire experts and accountants with rich practical experience from enterprises to serve as the teaching backbone of professional practical courses and play an important role in professional practical courses. In schools, teachers with solid theories and profound professional knowledge combine tax policy with practice and apply it to the actual work of enterprises [4].

The deep integration between schools and enterprises should be based on stakeholders to achieve the goal of win-win, and enterprises can conduct training according to their own needs; The school is the best way to realize the development of education through the participation of enterprises.

(3) Pay attention to the integration of enterprise culture and improve students' professional quality

Culture is an important part of corporate culture. Corporate culture plays an important role in the company. Because of its own particularity, it is closely related to corporate culture. First of all, as a cost based industry, accounting is characterized by its own value orientation and behavior model. Secondly, the performance oriented enterprise spirit has been reflected in the corporate culture of our country, so that accountants have realized the value of the company to some extent. With the development of economy and science and technology, China's economy has diversified. Financial accounting plays an increasingly prominent role in business activities. Therefore, accountants should have strong professional ethics and professional ethics. Based on the idea of integration of industry, finance and taxation, the practice teaching system is reconstructed, emphasizing the organic combination of enterprise culture and school culture. For example, in the teaching process, teachers should not only combine professional theoretical knowledge with practical activities, but also integrate their professional quality and skills.

(4) Project based and case based learning, innovative practical teaching mode

Project based and case based learning is based on the actual working environment and centered on the integration of industry, finance and taxation. According to the needs of the enterprise, combine accounting practice with vocational training, and complete the learning tasks in a project-based way in a realistic working environment to enhance the employability of students. First of all, students should understand the needs of enterprises for professional work as well as the social needs of the accounting profession in the process of learning. This requires students to solve financial problems in practical work through project-based and case based learning, and form their own way of thinking and methods in the process of learning.

Secondly, learn to use network tools for practice, and share and exchange the knowledge learned through the Internet, so that students can update and supplement in a timely manner. Through the network, students can conduct online teaching at any time and anywhere. Case study is carried out according to the characteristics of accounting responsibilities under actual working conditions. This course is student-centered and student-centered. Students collect or sort out relevant problems and cases themselves, so as to improve students' mastery of knowledge, professional skills and professional quality. Through project and case study, students can better understand the contribution of the actual working environment to the enterprise, such as industry and company background [5].

(5) Promote the reform of vocational education certification and improve the quality of talent training

Under the new historical conditions, the global economy is in an unstable and unstable state, and unstable factors are accumulating. In the new situation, the management of accounting work by enterprises is becoming more and more complex and meticulous. It is necessary to constantly improve and perfect the accounting practice system, optimize the curriculum and teaching methods, so that students can comprehensively and accurately master the knowledge they have learned and improve their comprehensive application ability. According to the provisions of the Training Program for Accounting Professionals in Ordinary Colleges and Universities, accounting graduates should have strong accounting foundation and business skills, and have strong accounting business quality. Therefore, the accounting profession should build a high-quality talent training platform to support this demand.

5. Conclusions

Teaching reform is a systematic project, and its exploration is a gradual process. It is necessary to give full play to relevant high-quality professional education resources, promote the sustainable development of schools, enterprises and students from various aspects with the concept of "people-oriented" and the purpose of "establishing morality and cultivating people".

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