

Problems and Countermeasures in Practical Training Teaching of Accounting Majors in Higher Vocational Education

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Abstract: Vocational education, with the aim of cultivating applied talents, focuses more on the cultivation of practical skills and practical work abilities compared to general education, and emphasizes the inheritance of technology and skills. Therefore, various majors in vocational colleges will set up a certain proportion of practical training courses in their talent training programs, especially in the accounting major. Due to its strong practical operation of corresponding positions, the proportion of practical training courses is high, aiming to cultivate students' career judgment ability and business processing ability in financial work, thereby improving their employment competitiveness. However, due to various reasons, the teaching effectiveness of practical training courses is difficult to fully achieve. This article analyzes the problems existing in the teaching process of accounting practical training courses offered in current vocational colleges and explores solutions to related problems.

In recent years, artificial intelligence has developed rapidly in the field of finance, while also bringing certain impacts to traditional accounting practitioners. In this situation, it is necessary for accounting majors in vocational colleges to actively promote practical teaching reform, build a sound practical teaching system, and propose corresponding suggestions for the problems existing in practical teaching of accounting majors, clarify the direction of vocational accounting talent cultivation, add more interdisciplinary and composite knowledge content on the original basis, promote students' comprehensive level, and enhance their adaptability to the development of the times and market demand.

1. The Important Significance of Promoting the Reform of Vocational Accounting Practical Training Teaching

1.1 Helps to promote accounting vocational education to keep up with the times

From an objective perspective, accounting vocational education has always been changing with the times, economic and social development trends. With the arrival of the Internet plus era, the rapid development of the industry and changes in job demand will put forward higher requirements for the practical achievements of accounting vocational education[1]. Therefore, in order to ensure the compatibility between the pace of vocational education and the process of social development, the

teaching system of accounting vocational education should be continuously reformed and innovated, especially the relevant practical training teaching should adapt to the needs of the times, and effectively highlight the cultivation value and era value of vocational education.

1.2 Helps to improve the practical literacy of accounting students

Practical ability and theoretical foundation are the two core competencies that accounting students must possess. However, there are still many accounting students who find it difficult to form a concrete and comprehensive understanding of their future careers. The problems of abstract theoretical concepts, unclear learning objectives, and low initiative have become the main obstacles limiting the development of their professional abilities. Promoting the reform of vocational accounting practical training teaching can provide accounting students with a platform and opportunities for hands-on practice through various channels such as on campus simulation training, off campus job internships, and school enterprise co construction. This enables them to deepen their understanding of theoretical knowledge and master the job content of the accounting profession in combination with actual work content, thereby enhancing their professional practical abilities.

1.3 Helps to achieve smooth employment for accounting students

From the employment needs of various recruitment fairs related enterprises in vocational colleges in China, it can be found that human resource managers in enterprises are more inclined to choose fresh graduates with strong job competence and professional practical ability[2]. At the same time, the demand for positive career values and practical skills from job seekers in the job market is increasing day by day. Accounting practical training, as an important teaching module for expanding the practical teaching field and enhancing the comprehensive professional quality of accounting majors in vocational colleges, is closely related to the employment ease and career choices of vocational accounting graduates. Students with good practical training foundations are more likely to find employment.

2. Problems in Practical Training Teaching of Accounting Majors in Higher Vocational Education

2.1 Inconsistent with enterprise needs

Although clear accounting training objectives have been designed in the practical teaching of higher vocational accounting majors, there are problems such as the mismatch between the objectives and the actual needs of enterprises. In the context of the Internet era, enterprises have put forward new requirements for accounting talents, not only to master accounting professional knowledge and ability, but also to improve the ability to deal with problems. However, due to factors such as inaccurate positioning of teaching objectives in vocational accounting training, there is a phenomenon in teaching that traditional manual accounting methods are mainly used, resulting in a significant gap between the knowledge mastered by students and the requirements of enterprises. In addition, there are problems such as unclear hierarchical division of practical teaching objectives, lack of detailed research work, and failure to adopt phased implementation of practical teaching objectives, resulting in a serious lack of information elements in practical training teaching objectives, ultimately affecting the quality of student training.

2.2 Unreasonable level and system of practical training

Due to the problems of inaccurate training levels and unreasonable systems in the teaching activities carried out in vocational accounting practical training, it is difficult for students to fully improve their practical training abilities. At present, although practical training weeks and other projects have been offered in the teaching of accounting majors in higher vocational colleges, such as practical training for accounting positions, there are problems such as the disconnection between professional courses and practical training in practice[3]. The integration between the two is not high, and there are problems with course content such as repetition and unclear differentiation. Although students were also organized for off campus job internships, timely training guidance and other work were not done well, resulting in unsatisfactory internship results for students. In addition, the connection between on campus and off campus practical training was not high, and a complete practical training teaching system was not formed.

2.3 Small scope of practical training content

Due to the relatively small scope of the practical training content of accounting major in higher vocational colleges, it is difficult to meet the diversified development needs of economic business in the context of the Internet plus era, which has affected the career development of students. It is found in the research that due to the relatively single content of accounting practical training education in higher vocational colleges and the relatively narrow range of industries covered, although campus practical training activities have been carried out, the activities mainly focus on the economic business of traditional industrial enterprises, which can only meet the practical ability requirements of students in a certain industry, but it is difficult to meet the diversified development requirements of enterprise economic business under the Internet plus environment. At the same time, the update of practical training content is not timely, and new business models, intelligent manufacturing, etc. have not been introduced into the training teaching system, making it difficult to improve the effectiveness of practical training. In addition, conducting simulated training rooms on campus did not demonstrate the cooperation and restraint between different departments in the enterprise, and it was also difficult to simulate data transmission and resource sharing, ultimately reducing the adaptability of students.

2.4 Students lack strong innovation awareness

Because the practical teaching mode of accounting major in higher vocational colleges has not been integrated with the Internet in time, it is difficult for students to improve their innovative awareness. In the traditional practical training teaching mode, the advantages of computer, Internet and other teaching methods are not shown. In the practical training teaching activities, theoretical knowledge is mainly taught, homework after class is written training content, and the use of computers is limited to courseware display and other aspects[4]. Due to the lack of recognition in the traditional education model of the importance of strengthening students' self-learning ability in the information environment, although students have mastered accounting skills, there are certain deficiencies in comprehensive professional literacy and other aspects. When students are in a long-term state of theoretical learning, it is difficult for them to develop interest in the content they are learning, gradually losing their sense of innovation, and ultimately affecting the improvement of their comprehensive professional abilities.

2.5 Inaccurate assessment and evaluation methods

In the practical training teaching of vocational accounting majors, it is not only necessary to do a

good job in teaching innovation and reform, but also to timely carry out assessment and evaluation work for students, and objectively evaluate their practical abilities. However, in practice, there are problems such as the singularity of practical assessment methods. For example, in school assessments, the evaluation is mainly based on student accounting vouchers, reports, etc. However, this evaluation method can easily make students focus on memory learning, while understanding, applying, and other aspects are not ideal, and may even affect the development of innovative learning. Due to the unreasonable assessment and evaluation methods of practical training teaching, there are problems such as focusing on form, neglecting ability, focusing on results, and neglecting the process, which ultimately affects the improvement of students' practical application ability and even affects the achievement of educational goals.

3. Implementation strategies for the reform of vocational accounting practical teaching system

3.1 Optimization and Improvement of Accounting Practice Teaching Objectives

In the current situation where the accounting environment and work methods are showing significant changes, it is necessary to reorganize the accounting practice teaching objectives, and at the same time, reposition them, continuously improve and optimize the entire process, gradually transforming from the traditional focus on technical skills training to a high degree of integration with professional ethics cultivation, and gradually forming a "dual line" goal system. More importantly, it is necessary to strengthen the continuous embedding of information technology elements, help students gradually shape a good craftsmanship spirit, constantly penetrate their professional awareness, help students develop good professional habits, and integrate all of these into practical teaching and training, especially in the cultivation of professional application abilities or professional literacy goals.

3.2 Building a three-dimensional practical teaching system

In order to meet the basic requirements of the current reform and innovative development in the accounting industry, the cognitive laws of students should be given top priority, and combined with the requirement of "dual line development", the practical teaching objectives should be reasonably set. At the same time, we will implement a three-dimensional practical teaching system that is layered and progressive, fully integrated, and integrated internally and externally. Starting from the perspective of hierarchical structure, we will conduct in-depth analysis of many contents involved, and at the same time, we need to implement the progressive promotion mode that exists. We will integrate virtual simulation and real accounting to ensure a high degree of integration between on campus and off campus practice. Only in this way can we cultivate students' practical operation abilities in all aspects and gradually form a multi-dimensional collaborative education system for industry and education.

3.3 Enriching the content of practical training courses

In the practical training teaching of accounting major in higher vocational colleges, it is necessary to do a good job in the research of the content of practical training education, increase reform and innovation, seize the development opportunity of Internet plus, improve the informatization construction effect of practical training teaching resources, tap the existing practical training teaching resources, and rely on Internet plus for transformation and innovation[5]. With the use of information tools, an efficient training mode can be created to assist teaching activities. In order to improve the quality of practical training and teaching, it is necessary to actively cooperate with enterprises and

continuously introduce new educational resources, such as the latest business models, in order to enhance the quality of financial accounting education and improve the quality of practical training and teaching. In the Internet plus environment, online virtual sales have developed rapidly, even exceeding physical store sales. Therefore, it is necessary to do a good job in the fine processing of product cost accounting, and use the B2C business model to promote the personalized development of enterprise finance. Therefore, in the practical training teaching of vocational accounting majors, it is necessary to actively introduce advanced knowledge and models into the training education content, strengthen the connection between schools, enterprises, etc., and continuously develop new service platforms. Enterprises can also upload relevant data, materials, etc. to the platform, and students can carry out financial processing and other work through online means to improve the authenticity of job internships. With the use of Internet plus, students can constantly improve their professional ability in virtual practice drills, master the relationship between financial departments and various departments in enterprises, master cooperation methods, and provide support for information transmission and sharing.

3.4 Update accounting practical training teaching mode

With the rapid development of Internet plus, such teaching models as Moke and Flipped Classroom are gradually applied to education and teaching, and Moke can help students better understand theoretical knowledge and reduce the pressure of learning in accounting teaching in higher vocational colleges. By building a public MOOC platform and providing timely video recordings of core courses related to accounting, students can also enter the platform for independent learning based on their actual needs, achieving knowledge extension and expansion. The flipped classroom teaching method can be applied in practical training teaching, by assigning preview tasks to students in advance, requiring them to complete independent preview through online courses, and conducting test questions and timely uploading homework. In the classroom, students can be divided into different groups, and teachers should also guide students in a timely manner, presenting the practical training process, processing methods, etc. to students, and further mastering their professional qualities[6]. Outside of class, communication tools such as WeChat can be used to engage in group interactions in a timely manner, or relevant platforms can be used to submit assignments and conduct in-depth exploration of learning problems in a timely manner. Reasonable use of methods such as MOOCs and flipped classrooms can not only cultivate students' self-learning ability, but also stimulate their learning motivation, change their learning attitudes, and enhance their innovation and creativity on the basis of stimulating their potential.

3.5 Improvement and Optimization of Accounting Practice Teaching Evaluation System

In the construction and application process of the practical teaching evaluation system, its main purpose is to carefully inspect the quality of practical teaching and ensure consistency with professional training objectives. Especially in the current context of the integration of industry and education, a diversified and systematic comprehensive evaluation system for accounting practice teaching should be scientifically and reasonably constructed and implemented.

In the improvement and optimization of the evaluation system for accounting practice teaching, moral education should be given top priority, especially in the era of intelligent cloud migration and the continuous development of the accounting industry. Vocational colleges should prioritize the professional ethics literacy and teamwork ability of students as their key considerations. Combining the current standardized standards and requirements in the accounting profession, and jointly forming reliable assessment standards with industry enterprises, the evaluation system of accounting practical teaching will truly be integrated into professional technical skills assessment. At the same time, it is

necessary to reflect the diversified characteristics of the evaluation subject, form teacher evaluation, mutual evaluation, and self-evaluation methods, and fully leverage the role of industry enterprises in practical teaching evaluation, truly implementing the assessment mechanism of dual mentors between schools and enterprises. In addition, differentiated characteristics should be reflected in the evaluation methods. When constructing and applying the accounting practical teaching system, it mainly covers a lot of content, such as cognitive and practical operation, mainly focusing on environmental and accounting professional cognition. In terms of practical operation assessment, quantitative assessment is usually used to assess students' basic accounting skills and basic process operations. When assessing and evaluating practical training content, it can usually be divided into job specific training, comprehensive training, and other aspects. The evaluation process combines quantitative and qualitative assessment methods to comprehensively assess and evaluate whether students have good teamwork and innovation abilities. There will also be a series of changes in the evaluation methods, gradually shifting from manual operation in the past to the mode of online platforms, and ultimately achieving paperless assessment goals.

4. Conclusion

In the reform and innovative development of the practical teaching system of higher vocational accounting, it is necessary to implement the standardized standards and professional qualification requirements of the accounting industry, and achieve effective connection between the teaching process and the production process. At the same time, it is necessary to ensure effective integration between teaching content and professional standards, in order to improve the job abilities of students and cultivate more accounting professionals who meet the requirements for China's economic development.

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