

On the Construction of Accounting Curriculum System Based on Post Course Competition Certificate

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Keywords: Post course competition certificate, Accounting, Curriculum system

Abstract: The talent training program is the cornerstone to achieve the talent training goal, and the curriculum system is the core of the talent training program. It is the orientation of higher education and the basis for the development and construction of professional courses in colleges and universities to cultivate high-end skilled talents with excellent comprehensive quality, with the work position as the guide, professional ability as the core, facing the market. According to the basic laws of accounting professional curriculum education and teaching and the characteristics of accounting professional work, this paper proposes a four in one accounting professional curriculum system of “post course competition certificate”, that is, through “post course integration, certificate course integration, competition course integration” in the accounting professional curriculum system, “post certificate competition course” is realized, so as to improve the quality and efficiency of accounting professional education and enhance the comprehensive skills of accounting students.

1. Introduction

Talent cultivation can not be separated from curriculum construction. Curriculum reform and construction is the core of improving teaching quality. For the cultivation of professional and technical talents, the curriculum system should be determined according to the professional qualification standards and curriculum training objectives of each specialty[1]. As far as the accounting major is concerned, its training goal is mainly to train accounting professionals who are suitable for the needs of social development. The current curriculum system of accounting major mainly arranges the courses based on the knowledge points that students should master during school, without fully considering the post demand of students after employment[2]. As a result, students understand the relevant knowledge of post work after employment. In the context of integration of “post course competition certificate”, the construction of the accounting professional curriculum system should determine the curriculum content based on the post needs, and the curriculum content should be connected with the certificate examination and integrated with the accounting professional competition[3]. As the core and carrier of the integration of “post course competition” and “certificate”, the curriculum system has constructed a professional curriculum system of “post course competition” between big data and accounting in colleges and universities from the current situation of the professional curriculum system of colleges and universities and the necessity of reform[4]. The requirements of job posts, professional skill grade certificates and skill competitions are integrated into the curriculum system to cultivate students' comprehensive quality with focus and goals[5].

2. Problems Existing in the Curriculum System of Accounting Majors in Colleges and Universities

The curriculum system refers to a system that, under the guidance of certain educational values, arranges and combines the various elements of the curriculum, so that each element of the curriculum can be unified in the dynamic process to point to the goal of the curriculum system[6]. At present, the improvement of the professional ability of accounting students is restricted by the curriculum system of the major, mainly in the following aspects:

(1) The theory of professional learning is insufficient. From the perspective of curriculum arrangement in higher vocational colleges, there are few professional courses in the first year, most of which are public basic courses. In addition, there is still one year of practical study, which leads to the students' lack of solid theoretical foundation[7].

(2) Inadequate practical training. In recent years, the national fiscal and tax policies have changed greatly, while higher vocational colleges have failed to update the training courses and equipment with the times in the corresponding accounting teaching, resulting in a gap between the development of accounting training courses and the actual job needs. In addition, the curriculum setting is constrained by the total class hours, and the arrangement of practical courses is relatively small, which also makes the students' practical ability can not be well cultivated[8].

(3) Theory is divorced from practice. The curriculum setting has a low fit with the students' work posts. After students finish the courses set by the school, it is difficult for them to connect the knowledge they have learned in school with the skills and the work needs of the accounting post. It usually takes a long time to adapt to the professional posts[9].

In view of the above characteristics, the construction of the “post course competition certificate” curriculum system of accounting is an important measure to cultivate and train the practical ability of accounting students, and is a scientific and feasible curriculum system reform[10].

3. The Specific Meaning of the Post Course Competition Certificate Integration System

Post course competition certificate refers to setting courses in combination with the corresponding positions of the specialty. “Post” refers to the job, “course” refers to the curriculum system, “competition” refers to the vocational skills competition, and “certificate” refers to the vocational skills grade certificate. Among them, the curriculum system is the core and carrier of integration, and is the setting of professional core courses. The specific meanings are as follows:

(1) Integration of posts and courses. Accounting professional system is based on the professional ability requirements of posts, analyzes and constructs curriculum system layer by layer, and pays attention to cultivating students' professional ability, method ability and social ability. It not only takes into account the seamless connection between graduates' working ability and actual positions, but also does not neglect the cultivation of students' working methods, learning methods and knowledge transfer ability. Professional ethics, professional accomplishment and team cooperation spirit will run through the cultivation of professional ability, so as to improve students' comprehensive quality in all directions.

(2) Integration of courses and certificates. The relevant certificates of accounting are highly recognized in the market. At present, the major certificates of accounting profession are accounting qualification certificate and junior accountant, and the supporting ones are ERP (Enterprise Resource Planning) application qualification certificate, banking or securities qualification certificate and financial planner. Most of the courses offered for these certificates are professional core courses and required courses. When paying attention to the examination and theoretical teaching, we should also pay attention to the cultivation of professional skills, and cooperate with the practical training courses.

(3) Integration of courses and professional skills. The skill contest has a high technical content, which can assess the professional skills and comprehensive quality of accounting students. To some extent, these competitions can show the educational and teaching achievements of various schools, reflect the innovative reform ideas of school-enterprise cooperation and work-study combination, and also play an important role in promoting the professional construction and reform of higher vocational accounting. Therefore, we can make use of the platform of skill contest, combine the content of skill contest assessment with the school curriculum, and further improve the school curriculum system.

4. Four-in-One Accounting Curriculum System Reform Strategy

In the traditional accounting course teaching, due to the imperfect course setting and insufficient

practice teaching, there is a certain gap between the students' post practice ability and the post demand, and the course teaching is disconnected from the skill competition. In addition, students' learning initiative is not high, which makes it difficult to achieve the goal of promoting learning through competition. After the reform of accounting qualification examination, the passing rate of college students' relevant accounting qualification certificate examination is not high, and the employment competitive advantage is insufficient. However, accounting expertise and skills are not static. With the progress and development of society, their job requirements are also changing. The overall construction of the curriculum system must conform to the law of the development of higher education, the needs of social reality and the characteristics of students.

Specifically, before the curriculum development, we should first conduct on-the-spot investigation of enterprises. Understand the actual post requirements of accounting work, set up a professional construction steering committee composed of professional teachers, heads of accounting institutions of enterprises, front-line auditors of accounting firms, etc. to fully demonstrate and consult the accounting personnel of enterprises. In order to determine the specific positions of accounting work, and then analyze these positions. So as to clarify the main tasks of a professional post, and then summarize its action fields according to the typical work tasks of the post, and analyze the abilities that a professional post should have in the action fields. According to the ability requirements, determine the learning field, and then determine the professional curriculum system. The basic idea is shown in Figure 1.

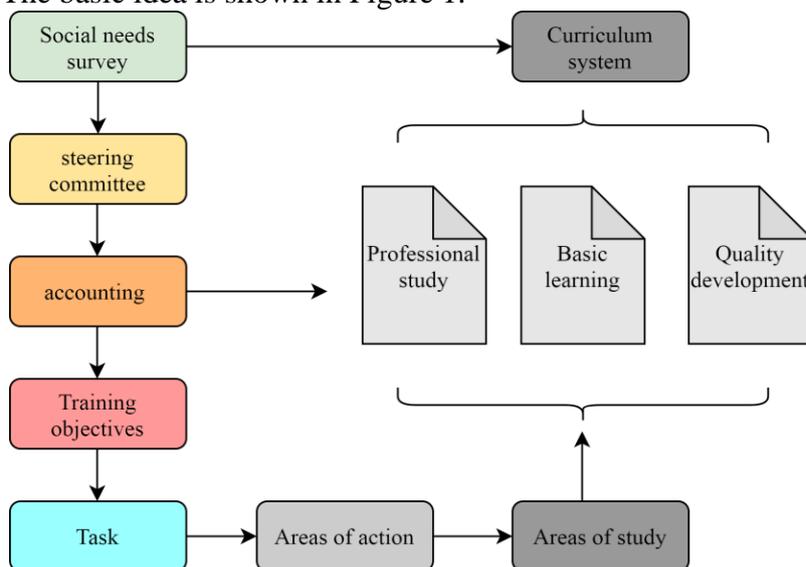


Fig.1 Course System Construction Ideas

Focusing on the goal of accounting talent training, the four in one curriculum system should first fully reflect the “post based curriculum”, that is, the curriculum should be set up to meet the basic requirements of these jobs (see Table 1). In addition, the curriculum of accounting specialty must also consider the renewal of knowledge. Because the accounting major itself is a major with strong policy, timeliness and technicality, this requires that the curriculum system should be adjusted according to the objective dynamics.

Table 1 Employment Positions And Curriculum

Post	Job requirements	Curriculum
<i>Accounting</i>	Accounting professional ethics, Accounting professional quality requirements, Accounting methods	Principles of Accounting, Financial Accounting Practice, Financial Software Application
<i>Cashier</i>	Corporate monetary capital management and control methods, Monetary capital business accounting, Payment and settlement methods, and Cash counting and Cashier technical training	Cashier Practice
<i>Cost Accountant</i>	Cost accounting and management	Cost accounting
<i>Financial audit</i>	Enterprise internal control and Independent audit methods	Audit practice

In order to ensure that students take the vocational qualification examination according to the talent training plan and successfully obtain the qualification certificate, the order of curriculum setting should also be more scientific. Courses can be arranged according to the examination time stipulated by the state, and pre-examination training can be arranged before the examination, and targeted pre-examination counseling can be concentrated in time (as shown in Table 2).

Table 2 Certificate Types And Courses

Grade	Certificate Type	Curriculum	Practical training before examination
<i>First academic year</i>	Accounting Qualification Certificate	Principles of accounting, Accounting computerization	Practical training before professional knowledge examination
<i>Second academic year</i>	Primary Accounting Qualification Certificate	Accounting Practice, Tax Practice	Practical training before professional skills examination
<i>Third academic year</i>	Intermediate accounting qualification certificate, UFIDA software certification, etc	Economic law and financial management	

The Accounting Skills Competition is divided into two parts, the manual part (the theoretical part) and the information part (the actual business process of the enterprise). In the manual part, more emphasis is placed on accounting theory. After learning the elementary accounting practice, intermediate accounting practice, financial management, tax law and other courses, you can open the Comprehensive Accounting Training course. In the informatization part, the course of Accounting Informatization (finance and supply chain) can be set up to integrate skills competition into the curriculum system.

In a word, the overall construction of the curriculum system of “post, certificate, course, competition and financing” of accounting major must integrate and optimize the curriculum structure, focus on taking projects as the carrier, highlight the students' dominant position, and focus on the connection of knowledge content between courses. In addition to being able to operate, the tasks of each course should also pay attention to the promotion and summary of theory, adhere to the principle of “sufficient, useful and appropriate” theoretical knowledge, and properly guide students to apply professional knowledge to solving practical problems. Although the curriculum system emphasizes “integrity of work process” rather than “integrity of discipline”, it does not exclude “integrity of discipline”. However, the integrity and systematicness of theoretical knowledge should not be overemphasized. In the process of system operation, the direct connection between the learning process and the actual work process should be established to fully reflect the integration of knowledge, theory and practice.

5. Conclusions

The setting of talent training objectives should keep pace with the times and adapt to the economic and social development, the needs of talents and the characteristics of the major. The cultivation of accounting talents should be employment oriented, constantly cultivate students' accounting professional skills, enhance students' professional ability, and meet the professional requirements of accounting posts in enterprises and institutions. Compared with the traditional curriculum system of colleges and universities, the curriculum system of “post course competition certificate” for accounting majors is more student-centered, respects students' dominant position in the learning process, and takes into account the specific teaching process. It is a curriculum system with great development potential to perfectly match the accounting major courses with the accounting major competition. In addition, in the final analysis, the construction of the curriculum system should not only stay at the concept level, but also be carried out and implemented in daily teaching, and the corresponding guarantee conditions should be paid attention to in the implementation process. As the core of educational reform, the curriculum system of colleges and universities must abandon all the old educational and teaching concepts, break the teaching model

based on disciplines, and establish a diversified curriculum model with professional ability as the core, all-round development of comprehensive ability, and highlighting the characteristics of vocational education.

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