

The Way and Performance Evaluation of Industry-University-Research Cooperation in Accounting Major

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Abstract: In vocational education, the status of the accounting profession has gradually increased. Under the strategy of strengthening the country with talents, how to cultivate accounting talents that are more in line with the needs of the modern market has become a major issue in the development of accounting profession. In recent years, the state has always attached importance to the cooperative development path of integration of industry-university-research. For applied undergraduate colleges, it is necessary to actively promote the cooperative teaching model of industry-university-research when conducting accounting majors. This paper mainly discusses the status quo of cooperation between industry-university-research institutes in accounting, as well as the effective path and cooperation motivation of accounting industry-university-research cooperation. Finally, an in-depth analysis of how to innovate the cooperation between industry-university-research institutes in accounting is conducted.

1. Introduction

With the further development of the market economy, enterprise development needs the support of accounting talents. Applied undergraduate accounting professional education should recognize its important mission, pay attention to the current market demand for accounting talents, and improve the theoretical knowledge level and time skill level of accounting talents, and continuously increase the reserve amount of accounting talents while ensuring accounting talents have a high overall quality. Undergraduate accounting professional teaching and research personnel must be based on the background of industry-university-research cooperation, to achieve the three-way common education, toward the same goal, to form a more advanced accounting model that is more in line with China's economic and social development needs.

2. The status quo of industry-university-research cooperation in accounting

2.1. Cooperative teaching background of " industry-university-research "

In many strategic deployments in China, the integration of industry-university-research is an important component. The integration of industry-university-research is proposed by the National Science and Technology Innovation Plan of the 13th Five-Year Plan. Its main content is to achieve

the main goal of the development of science and technology and economy, and to improve the openness of resources by continuously improving the technology market, capital market and talent market. In addition, it is necessary to strengthen the construction of “three chains”, namely, the industrial chain, the capital chain, the talent chain, focus on innovation, strengthen the cooperation of the main body, improve the closeness of the combination of production activities, and finally realize the integrated development of science and education.

2.2. Problems in the teaching of industry-university-research cooperation in accounting profession

2.2.1. The content of accounting courses is lowly related to industry-university-research

Because the cooperation model of industry-university-research has not been applied in accounting teaching in China for a long time, it does not form an accounting course with high correlation with the integration of industry-university-research. The order of accounting courses in some institutions is still relatively traditional. Although most of our undergraduate colleges have a high degree of acceptance of cooperative learning in industry, academia and research, they have also taken active measures, including the establishment of courses that specifically cultivate accounting talents and enhance individual professional competence, while improving the learning of these courses time ratio, these measures can be seen as a preliminary exploration of the cooperative teaching model of industry-university-research, but for the further application of the cooperation model of the industry-university-research cooperation model of accounting profession, the integration of accounting course content and deep connection between. industry-university-research has not been established.

2.2.2. Low level of school-enterprise cooperation

Most enterprises have very limited demand for accountants, so it is difficult to receive batches of accounting interns from universities. And after receiving a large number of accounting interns, it is not possible to make appropriate job placements for all interns. Moreover, the enterprise itself has a high sense of confidentiality of financial information. Therefore, in the process of interns' work, it is rarely allowed to directly contact the financial work of the enterprise, and it is impossible to truly improve the practical skills of the students. In the process of accounting teaching, undergraduate colleges will form research results on the substantive and operability of the accounting profession. However, for most institutions, the research results are few and cannot effectively guide students to conduct skills practice. As a university and a company, in the process of cooperative teaching, the needs of the other party are not fully considered, resulting in the inability to develop in-depth cooperation, and the lack of communication in the process of cooperation, resulting in cooperation in the form.

2.2.3. Lack of ability to solve practical problems in a targeted manner

The accounting profession encounters various problems in the process of implementing the integrated teaching model of industry-university-research. The analysis of the current development status of accounting majors in undergraduate colleges shows that it is necessary to establish a professional steering committee for cooperation in industry-university-research. For most undergraduate colleges, there is a lack of scientific setup of the professional construction steering committee, which is mainly reflected in the form of the various committee members in the steering committee, and can not provide targeted guidance for the actual work. And most of the enterprise members in the professional construction committee of the accounting, industry-university-research

cooperation teaching of accounting undergraduate colleges, when providing development suggestions, are separated from the actual situation of vocational education, and there is no more educational experience, resulting in a lack of feasible solutions.

3. Accounting industry-university-research cooperation path

3.1. Establishing a long-term operational mechanism of “mutual benefit and win-win”

In the implementation of the integrated teaching model of industry-university-research, colleges and universities should pay attention to the long-term operation mechanism of school-enterprise cooperation. Under normal circumstances, it is necessary to analyze the interests of both parties and ensure that the established mechanism can meet the requirements of “mutual benefit and win-win”. Under the "reciprocity and win-win" development concept, it is necessary to formulate relevant systems for the cooperative teaching objectives of industry, academia and research, including the cooperative project operation system and the incentive assessment system. Schools should give full play to their own advantages, raise awareness of service to enterprises, strengthen links with cooperative units, and form regular employee training and scientific research consultation services. As a company, it is necessary to pay attention to the school's talent training goals, and provide market dynamics and corporate talent needs reference, while providing more internships and job opportunities for school students to meet the students' training needs. Through the cooperation between the school and the enterprise, mutual benefit and win-win will be achieved.

3.2. Constructing a curriculum system based on the talent demand orientation of the accounting profession

When colleges and universities accounting majors in the integration of industry-university-research, we must pay attention to the development of social economy, while paying attention to the development of the accounting industry, analyzing the current talent needs of the accounting industry, and grasping the market development. On this basis, the curriculum system in the integrated teaching process of industry-university-research in accounting is constructed, and the content of the course is optimized to improve the connection between the content of the course and the integration of industry-university-research. When constructing the curriculum system, we must take into account the real work tasks of the enterprise, and take the students as the main body, and focus on cultivating students' vocational skills and professional ethics, and scientifically construct the curriculum system. Before the course system is constructed and the course content is created, it is necessary to do a good job in market research and accounting post analysis. Based on this premise, the task of integrated teaching of industry-university-research is analyzed, and typical work tasks are extracted, and the action areas are summarized. And scientifically develop the field of study and build a curriculum system. In the curriculum system, it should include courses in basic quality learning, post vocational ability learning, and vocational development learning.

According to the actual status quo of enterprise accounting affairs, for SMEs, the main accounting jobs are mainly cashier, accounting, accounting supervision, financial management and financial analysis. The analysis of the skills requirements of each job, combined with the basic rules of student employment and career growth, can be better linked to the actual position in the development of the curriculum system. Under normal circumstances, as the initial position is the cashier, as the core position is the accounting accounting and supervision functions, while the development jobs in the accounting work are management accounting and financial management. In the refinement of typical work tasks, it is necessary to integrate the five stages of career and analyze it with typical work tasks. For the five main positions in accounting, through analysis, the typical

work tasks are extracted. When determining the scope of study, it is necessary to master the law of professional growth, generally for beginners, generals, capable and skilled. After the scope of study is determined, the field of action is to be determined. On this basis, a more complete curriculum system based on the talent needs of the accounting profession can be constructed.

3.3. Realizing the integration of industry-university-research

When cultivating accounting majors, it is necessary to pay attention to the assessment of students, to do a combination of teaching and testing, and to achieve a scientific evaluation of student achievement. In the assessment, we must first establish a sound evaluation system, to be able to carry out targeted assessment indicators according to the characteristics of different courses, and to closely combine the work requirements of accounting positions. When formulating the assessment method, it is necessary to pay attention to the combination of multiple assessment forms, and it is necessary to take the examination as the main method, and at the same time assist in the form of skill competition and social practice evaluation. When setting up credits, it is necessary to consider the reasonable proportion of the proportion of credits in the theoretical and practical courses. Secondly, in order to combine the documents, it is possible to incorporate accounting professional technical qualification certificates and ERP application qualification certificates into the curriculum system. In this way, the relationship between accounting positions, professional certificates, and curriculum systems can be enhanced, so that the school and the enterprise can grasp the key points of cooperative teaching and truly realize integrated teaching.

3.4. Improve the distribution system of the benefits of industry-university-research cooperation in accounting

Under the school-enterprise cooperation teaching mode of school-enterprise cooperation, both the school and the enterprise are more concerned about their own interests. In order to improve the effectiveness of teaching when teaching, it is necessary to improve the distribution system of the benefits of industry-university-research in accounting, and ensure that universities and enterprises can benefit from cooperative teaching. In the benefit distribution system, the duties of colleges and universities should be emphasized. Colleges and universities should actively apply advanced teaching concepts and teaching methods in the teaching process, improve the integration with market demand, and do a good job in the horizontal tasks of teachers undertaking enterprises. The seminar will continuously improve the practical benefits of teaching and research results. For enterprises, they must actively meet the school, be aware of the win-win benefits of cooperation, and follow the requirements of the interest distribution mechanism to play their own role.

4. Motivation analysis of the cooperation of industry-university-research institute in accounting

4.1. Achieving synergistic symbiosis through the establishment of an alliance of industry-university-research in accounting

The main body of integrated industry-university-research includes government, enterprises and universities. The three have important cooperation motives in the process of cooperation, that is, to achieve synergistic symbiosis. In the process of co-construction, it is necessary to pay attention to the role of relevant subjects, mainly to stimulate the participation of accounting societies, accounting firms and other enthusiasm. All entities should strengthen contact and establish an integrated alliance of industry-university-research. Under this organization, each subject can play its

due role, improve the sharing of resources and information, and create a collaborative training platform for accounting professionals.

4.2. Realizing synergistic symbiosis by creating a multi-party interactive industry-university-research cooperation platform

The continuous development of modern information technology can promote the application of the integrated teaching model of industry-university-research in colleges and universities, and achieve synergy by creating a multi-party interactive industry-university-research cooperation platform. On the interactive teaching platform of industry-university-research with high interaction, each subject can understand the needs of each other in a timely manner and provide financial and technical support. The government can provide policy and input support, enterprises can provide technical talent support, and universities can provide support for scientific research results, thereby improving the efficiency of cooperative teaching and meeting the requirements of mutual benefit and win-win cooperation.

5. Performance evaluation of industry-university-research cooperation in accounting specialty

The industry-university-research cooperative teaching project has strong pertinence, and it is necessary to formulate effective teaching strategies in combination with the economic development of the region and the teaching characteristics of each university. In the performance evaluation of the industry-university-research cooperation project, it is necessary to formulate scientific evaluation indicators, which are generally analyzed from the three perspectives of input, transformation and output. The “input” indicator refers to the investment in the construction of various universities during the cooperative teaching of industry-university-research, including the college students’ internship and entrepreneurship base, research project funding, and teacher innovation project funding. The “transformation” indicator refers to the social contribution rate of the cooperative learning project of industry-university-research, that is, the social contribution rate of the school practice base and scientific research projects. When evaluating the conversion indicators, the project's revenue should be compared with the number of participating students and teachers, and the project input angle to measure the conversion efficiency of the project. The “output” indicator refers to a quantitative indicator that can be decomposed. Common output indicators include student employment and patent utilization.

6. Enhance the level of cooperation between industry-university-research institutes, and explore a new path of cooperation between industry-university-research institutes in accounting

6.1. Innovating to build a cooperative teaching base for industry-university-research

In recent years, the state has attached more importance to innovation and development. Among them, in the "Opinions of the Central Committee on Deepening the Reform of the Science and Technology System and Accelerating the Construction of the National Innovation System," the functions of scientific research institutes and institutions of higher learning have been specifically defined, requiring both to achieve innovative development. Enterprises must have more innovative development elements, including technological innovation and talent skills innovation. As a school, we should actively establish a platform for cooperation in production, research and research, including technology research and development platforms and industrial technology innovation platforms. For enterprises, they should actively participate in the cooperative teaching of industry-

university-research, and do a good job in this efficient technical innovation support, and jointly cultivate accounting talents. All colleges and universities should actively adapt to the development trend of the times, strengthen the relationship with enterprises, build accounting service companies on campus, provide employment and entrepreneurial support for students.

6.2. Innovative cooperation model of industry-university-research

In the traditional industry-university-research cooperation mode of undergraduate accounting, the cooperation between schools and enterprises is not deep enough, and the mode of cooperation adopted is relatively simple, that is, enterprises provide students with internships and related jobs. In the process of industry-university-research in the accounting profession in the future, as a cooperative subject, we should actively explore a more efficient cooperative teaching model. Specifically, the university can strengthen cooperation with relevant institutions, such as enterprises and accounting firms, and create various forms of cooperation agreements. At the same time, the two parties must jointly develop a cooperation plan and clarify rights and obligations. The school should expand the internship and employment channels for students as much as possible, and can continuously expand the geographical scope of cooperation, provide students with opportunities for internships, and improve students' satisfaction with this teaching model.

6.3. Establishing a high-standard on-campus training practice base under the information technology

The development of information technology has made it possible to innovate teaching in accounting majors. As a university, it should actively apply information technology when promoting the teaching model of industry-university-research. First of all, big data technology can be applied to integrate the relevant resources of the school and the enterprise, and establish a database of school accounting professional students. The enterprise must establish a database of job personnel needs in order to achieve talent docking. Secondly, it is necessary to use information technology to build an integrated teaching platform for industry-university-research, and to strengthen the links between the subjects. For the actual teaching, it can also be constructed with the help of information technology, including the construction of manual simulation training room, accounting computerized training room, etc., to improve the level of hardware facilities for accounting teaching.

7. Conclusion

For each university, in the implementation of the integrated teaching model of industry-university-research, we must actively strengthen cooperation with enterprises, and we must strengthen the relationship between ourselves and enterprises, including resource links, information links, etc. to provide high-quality accounting talents for market development, and constantly seek more effective cooperative teaching strategies. In the specific cooperation process, the partners must recognize the motivation of cooperation, do a good job of interest distribution, and pay attention to the scientific nature of the operational mechanism, curriculum system and assessment system. It is necessary to do a good job in performance evaluation and realize the teaching model of industry-university-research innovative development, promote collaborative teaching and improve teaching quality.

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Teaching Reform Project of Xi 'an Peihua University

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