

Research on Innovation and Entrepreneurship Education for Accounting Majors in Higher Vocational Colleges from the Perspective of Resource Synergy

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Abstract: With the continuous development of social science and technology, the state has invested more and more in the reform of educational system. China is in a great historical period of developing an innovative economy and building an innovative country. Innovative economy is a closely cooperative society, which relies on talents and innovation. High-level innovation and entrepreneurship talents are indispensable supporting conditions in China's current major development strategy. Firstly, this paper analyses Zahra-George's process model of innovation and entrepreneurship. Secondly, this paper analyses the typical ways of educational resources synergy on innovation and entrepreneurship for accounting majors in Higher Vocational colleges. Then, this paper constructs the influencing factors model of the accounting majors' innovation and entrepreneurship ability development. Finally, some suggestions are put forward.

1. Introduction

Innovation and entrepreneurship education is the product of national macro-policy control, which meets the requirements of China's educational reform. The comprehensive ability of accounting majors in higher vocational colleges is generally weak, so they are easy to fail in the employment competition. There are many ways to improve the comprehensive ability of accounting students in Higher Vocational colleges, such as strengthening the reform of curriculum system, integrating innovation and entrepreneurship education, etc. Innovation and entrepreneurship education can train students' communication, planning ability and market insight. Innovation and entrepreneurship education is different from the traditional teaching of accounting courses in Higher Vocational colleges. It has got rid of the limitations of the classroom. Teachers can choose the place of class according to the specific business plan. Through market research, students report their own research results and show their innovative entrepreneurship PPT and planning. Innovation and entrepreneurship education can make accounting major students in Higher Vocational Colleges realize the severe situation of employment, which will mobilize students' learning atmosphere. Through the innovation and entrepreneurship education of professional teachers, accounting students in higher vocational colleges can contact the society earlier.

2. The Zahra-George innovation and entrepreneurship model

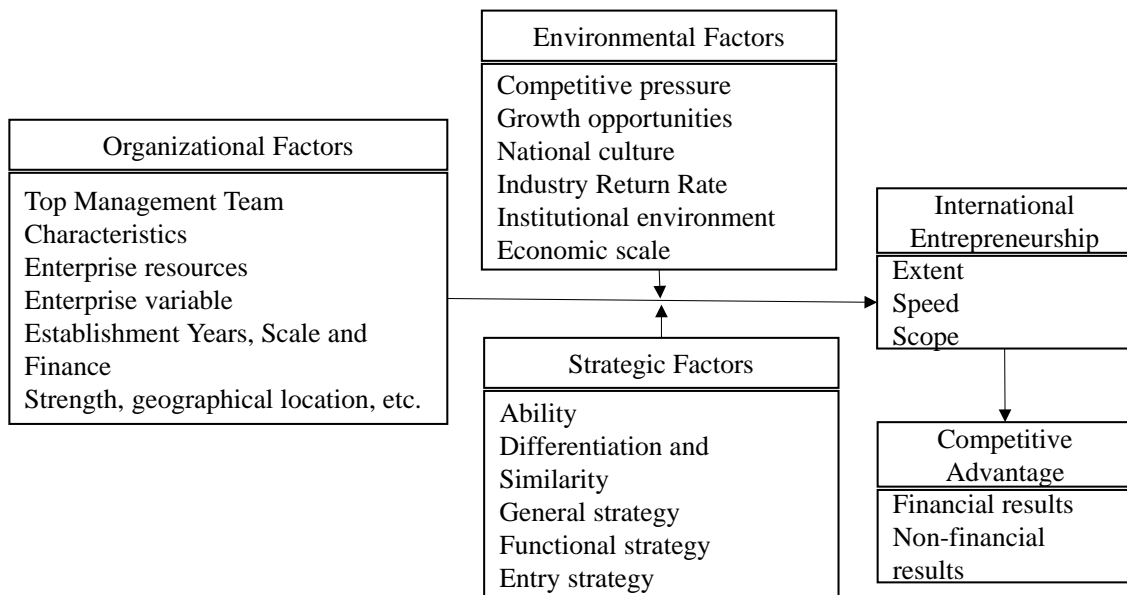


Figure 1: The Zahra-George innovation and entrepreneurship model

Zahra and George put forward a comprehensive model based on international innovation and entrepreneurship, which can be divided into three dimensions: degree, speed and scope. Among them, environment, organization and strategy play a role in the whole process of international innovation and entrepreneurship. This model mainly studies the organizational variables. The reasonableness of variables affects the implementation of international innovation and entrepreneurship activities, thus affecting the formation of competitive advantage of innovation and entrepreneurship enterprises. This model mainly studies organizational variables, economic variables and strategic variables. Organizational variables include top management team characteristics, enterprise resources, general situation of enterprises, etc. Economic variables include competitive pressure, innovative entrepreneurship culture, innovative entrepreneurship system, etc. Strategic variables include operational capability, entry strategy and so on. Variables affect the implementation of international innovation and entrepreneurship activities, thus affecting the formation of competitive advantage. The Zahra-George innovation and entrepreneurship model is shown as the figure 1.

3. Typical ways of innovative and entrepreneurial education resources synergy

3.1 Resource complementarity and synergy

Resource complementarity and synergy is briefly described as the follows. On the one hand, the main body of resource allocation makes full use of its strengths and avoids its weaknesses, which will reduce duplicate construction and make up for the synergistic uneconomic phenomenon caused by blind investment. On the other hand, learn from strengths to make up for weaknesses, which will make up for the lack of resource coverage and meet the interests of each resource subject. The basic elements of complementary coordination mode should include the list of resource advantages, the list of interests, the top-level design scheme of resource coordination, and the linkage mechanism of related subjects.

3.2 Resource Accumulative Synergy

Resource Accumulative Synergy is briefly described as the follows. On the basis of providing comprehensive resources guarantee for college students'innovative entrepreneurs, some resource subjects focus on or repeat their investment in a certain field. They strive to become stronger and bigger in a certain way, forming a certain appeal, and even pursuing the maximum influence. According to the current basic situation of College Students'innovation and entrepreneurship work, the elements of resource accumulation and synergy are as follows, such as the accumulation mechanism of teaching and training resources, the accumulation mechanism of competition and training resources, and the accumulation mechanism of practice and incubation resources.

4. Measures of innovative and entrepreneurial education resources synergy

4.1 Creating resource collaboration platform

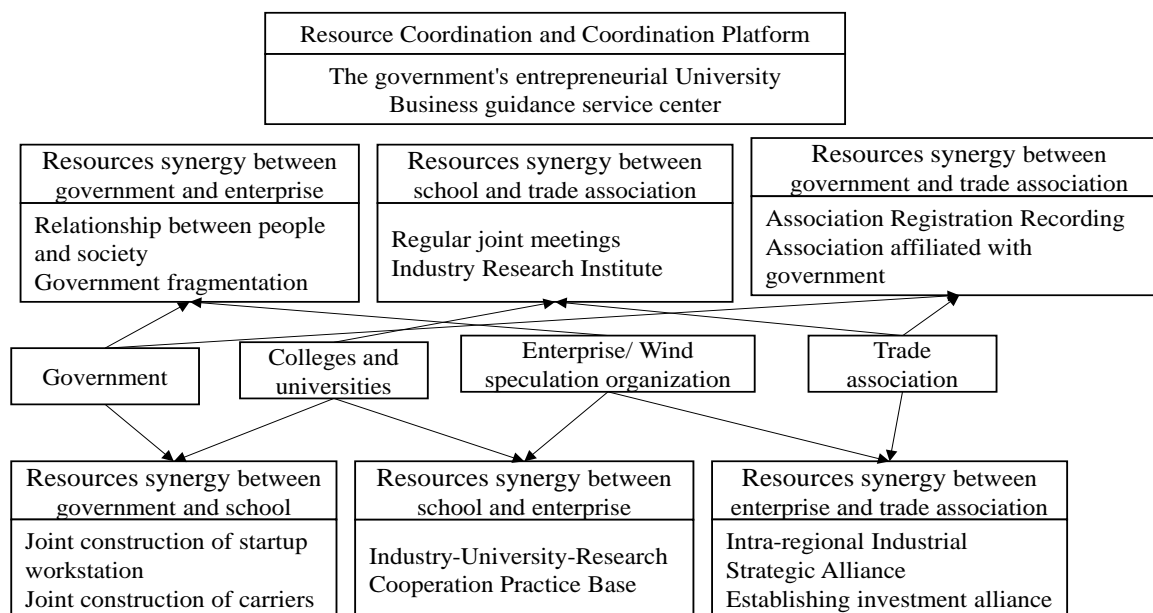


Figure 2: The resource collaboration platform led by government

In innovation and entrepreneurship, in order to avoid the waste of manpower, material and financial resources caused by the repeated investment, we should establish a unified resource management platform. Generally, the government can create a better development environment for enterprises, universities, industry associations, venture capital organizations in the field of innovation and entrepreneurship, including the hardware infrastructure construction, the policies and systems support, the investment and financing environment improvement. The resource collaboration platform led by government is shown as the figure 2.

4.2 Integration between course content and innovation and entrepreneurship

From innovative start-up to business management, there are many courses that need to be covered, such as fiscal and taxation accounting, investment and financing decision-making, operation and management, etc. We should integrate innovation and entrepreneurship into the teaching process of accounting major. In this way, we can broaden the accounting practice teaching and improve the comprehensive quality of students. Combining with the characteristics of the

course, we fully excavate the integration point between the teaching content of accounting course and innovation and entrepreneurship education. The integration points are shown in Table 1.

Table 1: Integration points between course content and innovation entrepreneurship

No	Course title	Major convergence points
1	Basic accounting	Integrating innovation and entrepreneurship resources establishing accounting work organization
2	Financial management	Venture financing, decision-making and risk management
3	Cost accounting	Cost analysis and control of innovative venture enterprises
4	Tax practice	Tax and fee policy of innovative venture enterprises
5	Basic economic law	legal knowledge ip and registration process of enterprises
6	Market management	Market research and forecast, marketing environment analysis
7	Business management	Organization and management of working group

5. Conclusions

As the source of high-level talents, the cultivation of accounting students entrepreneurship ability in higher vocational colleges has become an inevitable requirement. Compared with the situation of accounting students in our country, the resources for entrepreneurship development are not insufficient, but of low quality. We must fully revitalize the existing resources stock and construct the model of University Students' innovation and entrepreneurship resource elements. At the same time, it studies how to maximize the synergistic utility of resources by following the complementary advantages of resources themselves. Integrating innovation and entrepreneurship education into professional knowledge teaching can improve students' comprehensive vocational ability. Finally, it opens up a new path for accounting students to better employment, innovation and entrepreneurship.

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2) The Teaching Reform Project of Shandong Vocational Education in Shandong Province in 2017: “Research and Practice of Innovation and Entrepreneurship Education for Higher Vocational Students in the Resource Synergy Perspective” (Grant Number: 2017170).

3) The Research Project of Teaching Reform in Shandong Undergraduate Colleges and Universities of Shandong Education Department in 2019: “The Reform and Practice of Teaching Mode Based on Bloom Cognitive Model in the Era of Intelligence-Taking Accounting as an Example”.

4) The Project of of Qilu Medical University in 2018: “The Construction and Practice of a New Accounting Teaching Model under the Background of the Big Data, Cloud Computing, Internet of Things ”.

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