

# Literature Review on the Effect of Vocational Ability Training in Off-campus Practice Base and Research on the Current Situation of Professional Ability Training of Financial Audit Specialty

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## ABSTRACT

This paper sorts out the literature on the effect of off-campus practice base on vocational ability cultivation from four dimensions: teaching practice achievements and student parents' satisfaction, quality monitoring and evaluation system, professional ability and practical ability, and win-win situation of both inside and outside the school. This paper analyses the importance attached to the vocational ability cultivation in the university talent cultivation system, the number of students participating in the off-campus practice base, the cooperation mode of the off-campus practice base, the practical assessment of students in the off-campus practice base and the time arrangement of the practice base, etc., on the effect of the vocational ability cultivation. It is proposed that schools should attach importance to vocational ability training, establish vocational ability certificate training mechanism and optimize the practical cooperation mode of off-campus practice base to enhance the effect of vocational ability training of financial auditing major.

**Keywords:** *practice base, vocational ability training effect, financial audit major*

## I. INTRODUCTION

In recent years, the educational reform of colleges and universities centering on the training of compound and applied talents has been intensified. Some financial and economic colleges and universities have actively participated in the training of applied talents and intensified the efforts in all aspects of social practice education. The off-campus practice teaching base plays an important role in cultivating the vocational ability of applied talents in financial auditing majors. The research on the existing relevant literature and the training effect of the vocational ability of the off-campus practice base is conducive to the cultivation of the vocational ability of the off-campus practice base.

## II. LITERATURE REVIEW ON THE EFFECT OF VOCATIONAL ABILITY CULTIVATION IN OFF-CAMPUS PRACTICE BASE

The data of this literature review is from CNKI

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(China National Knowledge Internet), and some references are made to sci-hub and Bing academic network abroad. The literature review research is based on the training effect of vocational ability of off-campus practice base, which is carried out in the order of strong to weak correlation.

### A. Research on the effect of off-campus practice base from the perspectives of practical results and parental satisfaction

Zianar et al. (2018) proposed that educational content should be evaluated based on the practical results of disciplines, educational management should be evaluated based on the benefits of school-enterprise cooperation, and the overall development of students should be the core of evaluation. Zhao Lili et al. (2017) believe that the construction of off-campus practice base cannot be separated from the support of students' parents, and the parent satisfaction (PSD) of off-campus practice base is to measure and evaluate the quality and performance of off-campus practice base construction. Chen Minjie (2019) established a scientific management and guarantee mechanism, improved the evaluation system of practice results, and improved the joint training program to meet the actual needs.

*B. Research on off-campus practice base from the perspective of teaching quality monitoring system and teaching evaluation system*

Qin Changming et al. (2019) proposed the quality monitoring system of practical education base based on PDCA (plan, implementation, inspection and action) mode to promote the improvement of talent training quality in colleges and universities. Yao Rong et al. (2018) established a "three-station" (resident workstation, mobile workstation and network workstation) teaching management and evaluation system of off-campus practice base. Huang Fengyuan (2019) established an operable evaluation index system, standardized the construction of the base, improved the comprehensive benefits of the base, and realized the sustainable development of the applied university students' off-campus practice base.

*C. Research on off-campus practice base from the perspective of students' practical ability and professional ability training*

Guided by practical ability, Yin Ganliang et al. (2019) formed the construction path and specific measures of cultivating high-level practice bases outside campus based on practical ability. Liu Zhixia (2019) carried out the construction and management of off-campus practice bases from the perspective of improving students' professional ability, applying the knowledge learned, and employment competitiveness. Chen Yi (2018) explored the way of constructing off-campus practice teaching base for college students by cultivating the needs of society and students' own development.

*D. Research on the construction of practical teaching base from the perspective of win-win situation*

Liu Qiong (2019) studied the idea of off-campus practice base construction from the perspective of large-scale construction and win-win situation. Yu Dazhao (2017) pointed out that both schools and enterprises should fully explore the community of interests and develop the long-term mechanism of the trinity construction of industry, education and research with the help of national policy funds. Chen Li (2017) pointed out that application-oriented universities should choose different types of off-campus units to build practice bases in combination with their own disciplines and majors, and construct the support system for application-oriented universities to build practice bases from three aspects, namely, cooperation principles, cooperation steps and cooperation mechanism.

*E. Development trend of research on vocational ability training in off-campus base*

At present, the research on off-campus practice base mainly focuses on the construction content and mode

construction of off-campus practice base, and there are few articles that study the effect of off-campus practice base and the evaluation of off-campus practice base from the perspective of students' ability cultivation. Part of the research reflects the emergence of "zombie" off-campus practice base, the practice effect is poor, in addition, the win-win perspective on the long-term impact of off-campus practice teaching base construction. In the future, application-oriented university off-campus practice bases put forward higher requirements on the quality and effect of talent cultivation, and it is a new trend of off-campus practice bases to study open abilities such as student-centered learning ability, development ability and vocational ability.

### **III. RESEARCH ON THE CURRENT SITUATION OF CULTIVATING THE PROFESSIONAL ABILITY OF FINANCIAL AUDIT IN PRACTICE BASE OUTSIDE SCHOOL**

*A. The vocational ability training of off-campus practice bases should be paid more attention to in the talent training system of colleges and universities*

The off-campus practice base has been generally planned and implemented in the talent training program of application-oriented colleges and universities, but the effect of the vocational ability training of off-campus practice base is not fully reflected in the talent training of colleges and universities, and its attention is not enough. To carry out off-campus practice, the school shall plan and determine the number of students, and the teaching unit shall contact the practice base and carry out off-campus practice activities. At present, there is no clear training standard for the vocational ability cultivation of off-campus practice base, it is not clear whether the practice base learning can be counted into students' academic education credits, the workload that students need to complete and the effect that should be achieved when entering the practice base, and the assessment form, basis and method are not determined. Therefore, insufficient attention is paid to the cultivation of talents in colleges and universities, which affects the cultivation effect.

*B. The influence of the scale of students actually participating in the off-campus practice base on the quality of vocational ability cultivation*

At present, the application of off-campus practice base is widely, but the practice base to provide the number of jobs and the number of students in schools need to participate in practice there is a certain gap, number of jobs and ratio was between 0.1 0.3, internship amount less than the number of take part in practice teaching, this means that some students did not

have a chance to participate in the off-campus practice work and study, as a whole, off-campus practice base in training students' vocational ability promotion effect of bottlenecks, jobs have larger gap.

From off-campus practice base set up different jobs and wealth whose class professional ability training of docking, the goods whose jobs, strongly professional, job requirement is high, many jobs, all jobs are practice need to spend a lot of time, students could only partly as a practice job in practice, affect the vocational ability training effect.

*C. Cooperation mode of off-campus practice base affects vocational ability training*

At present, one of the cooperation methods of the off-campus practice bases for financial auditing majors is the long-term cooperation mode of the practice bases, which lasts for 2-3 years. The cooperation is based on the willingness of both parties and has no rigid binding force. Such off-campus practice bases generally provide practical posts all the year round with good stability. Students go to relevant units to study, strengthen the combination of theory and practice of students education, improve students' professional practice ability. Students voluntarily sign up to participate, after learning the internship unit will give certain labor fees, students complete the corresponding practical tasks, the effect of the internship depends on students' own feelings. The instructor of the internship base gives certain evaluation according to the students' performance. The different internship positions of students participating in off-campus practice have different effects on the cultivation of students' practical ability, which has limited effects on the overall improvement of students' professional practical ability.

From the perspective of cooperative operation, there is a certain gap between some students' cognition of work before they participate in practical work and their cognition of work in practice. The main reason is that they have a new understanding of practical work content, work skills and work norms, so they need time to think about practical work again. Some students adjust in time, quickly adapt to the environment and participate in the practice. Some students have a negative response to the practical work, the decline of enthusiasm, affecting the effect of vocational ability training.

Another way of cooperation is usually carried out along with horizontal subject projects. Project cooperation involves practice base, which depends on the progress of the project, such as the practice base project in the industry-university cooperation project of the Ministry of Education. Professional ability of the method of cooperation for the current new development requirements, combining the practical work with the international and domestic excellent company to carry

out practical activities, students can gain access to the forefront of practice ability, but to establish the practice teaching base of short time, the continuity of the practice base is poor, with fewer people, this kind of off-campus practice base cooperation way for goods whose class students overall professional ability is limited.

*D. The assessment of students in off-campus practice base affects the cultivation of vocational ability*

The assessment of students in the off-campus practice base is relatively loose, and the school is organized uniformly. Students must attend practical training and education on time in practice, complete relevant courses, and qualified students can participate in practical learning work in enterprises. The practice of enterprises requires that teachers should complete relevant tasks according to the practice, perform well in their work actively, and recommend them according to the practice guidance. After graduation, they can have priority to stay on the post. The practice enterprises should fill in the student practice examination form and give relevant evaluation, which can serve as the basis for subsequent students to participate in similar activities again. However, the evaluation was not associated with student degree education credits, namely in the talent training scheme with no clear practice hours, should reach requirements and practice credit, make assessment of students' practice no rigid standards, difficult to form in the practice effect and effective guidance and constraint, eventually weaken the off-campus practice base in the role of cultivating students' vocational ability.

*E. The schedule of off-campus practice base affects vocational ability training*

There is a certain conflict between the study schedule of off-campus practice base and the study schedule of academic education. In general, on-campus learning is carried out in an orderly manner according to the talent training plan. There is no special off-campus practice time, and off-campus practice teaching is not effectively reflected in the talent training plan. The arrangement of off-campus practice is based on the working time and task requirements of off-campus practice units. Practice involves the real practical work of enterprises. If students cannot come to work, it will affect the work allocation and work efficiency of the practice enterprises.

The off-campus practice of financial auditing is closely related to the time of financial reporting, and the working time of relevant financial information is tight, so there are many practical work opportunities during the period of financial reporting disclosure. Once the practical position is well connected with the practice unit, students should arrive at the post as soon as

possible. If students ask for leave to go, it will affect their academic education and course credits, while off-campus practice learning usually does not have corresponding credits for practice. If students choose not to go, the off-campus practice base is difficult to exert its effect in vocational ability cultivation. If we negotiate with the practice unit and delay the time for subsequent participation, it will increase the management cost of the practice unit such as pre-service training and reception, which is not conducive to the practical effect. The financial auditing major has a strong continuity in its content. If students come to the post midway to participate in practical teaching, they will not be able to learn all relevant practical content and professional skills, which will then affect its cultivation effect.

#### **IV. SUGGESTIONS ON OPTIMIZING THE EFFECT OF OFF-CAMPUS PRACTICE BASE ON VOCATIONAL ABILITY CULTIVATION**

##### *A. Attaching importance to vocational ability training and construct vocational ability certificate training mechanism*

In the aspect of using off-campus practice base to improve the professional ability of financial audit major students, application-oriented colleges and universities should fully realize the importance of practice teaching base to the professional ability training of financial audit specialty, systematically revise the requirements of practice effect in talent training program, and take every student's participation in practice base learning as a necessary task to enhance the practical teaching in talent training. The proportion of credits in. On the other hand, the school should strengthen the education and publicity of the importance of students' off-campus practice to enhance their vocational ability and enhance their ability to adapt to off-campus practice.

From goods whose class students learned knowledge and of the work after graduation, goods whose contents related to the major work includes companies, Banks and government financial information data collection, recognition, measurement and management, audit and release, etc., professional ability training should be closely related to current financial information data processing ability, grasp the financial information technology has become essential basic ability, can build their own school based on the time of the trial class professional ability certificate of professional information, as a necessary school graduation certificates of professional ability, to enhance the capacity of vocational guidance, improve the effect of professional ability training.

##### *B. Both sides in and out of school should optimize the practical cooperation of the off-campus practice base to improve the effect of vocational ability*

To accelerate the development of the study and assessment plan for the off-campus practice base, students' off-campus practice time, content of practice tasks, completion of practice, and evaluation by experts from off-campus can be combined to form the actual practice effect assessment, which can be taken as the corresponding credit of financial audit major. Off-campus practical cooperation to consider practical talent use time base unit, its trial class specialized mainly relates to financial information work, the work has the strong time requirements, must be finished within the prescribed time, school should optimize the student academic education in school learning time and practice base of learning time, appropriate adjustments and class time, so that the students can participate in practice activities on time.

Application-oriented colleges and universities should expand the number of off-campus practice bases, increase the number of students absorbed by the off-campus practice bases, try to make every student have the opportunity to study in off-campus practice bases, and improve the overall quality of students' vocational ability cultivation. Various approaches and methods can be adopted to expand the cooperation mode of off-campus practice base based on horizontal project and order class, explore the background of the partner's practice base's appeal, and explore the long-term mechanism of mutual benefit with the partner, so as to form a stable cooperative relationship between off-campus practice base and the school. Schools offer students outside school practice, to improve students' vocational ability, off-campus partners through certain pre-service training and practice, obtain the outstanding staff, improve the benefit of the cooperation unit, through the continuous exploration, will be part of the requirements of the off-campus practice base moved forward to the school to learn knowledge, strengthen the practice content of docking with the cooperative partners, to further strengthen cooperation and long-term internal study and external linkage mechanism, the student to obtain the forefront of professional skills.

#### **V. CONCLUSION**

On the whole, off-campus practice teaching can promote the cultivation of students' professional ability. At present, the research finds that the cultivation of professional ability of financial audit specialty through off-campus practice base is not enough in the talent training system of colleges and universities, the number of students participating in the practice base outside the school needs to be expanded, the stability of the practice posts provided by the off-campus practice base needs to be strengthened, the assessment of practical

ability needs to be further optimized, and the time for students to participate in the practice of off-campus practice units needs to be reasonably planned And so on. The impact of employment on practice, the performance of students' vocational ability training in the digital information age, and whether the content of practical posts meet the requirements of students' vocational ability training need to be further studied.

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