

Obstructions and Strategies for Work-process-oriented Curriculum of Accounting Major in Higher Vocational Education

Hui-wei Wang *

Department of economic and trade, Guangxi Eco-engineering Vocational and Technical College, Liuzhou, Guangxi, 545004, China

*Corresponding author: Hui-wei Wang, senior accountant, 37194310@qq.com

Abstract

This article is to specially discuss the basic connotation of the teaching model for work-process-oriented curriculum of accounting major in higher vocational education, and to make an analysis on the problems occurred during the teaching practices, moreover, to propose optimized strategies for work-process-oriented curriculum of accounting major in higher vocational education.

Key words: *Work-process-oriented; Higher vocational education; Accounting; Curriculum*

1 Introduction

Work-process-oriented curriculum is a teaching model developed and formed from the modern curriculum theory and teaching theory based on a “design-oriented” vocational education thought^{1,2}. The basic meaning of design-oriented vocational education thought is that the talents trained through vocational education should both have adaptability in respect of technology, and be able to participate in designs and creations of future technical and labor world^{3,4} with an attitude of being responsible for society, economy and environment. The objective of talents training is to foster their vocational abilities, which include professional, methodological and social competence, for design work and technique, so that they can play their full roles in production. In term of research and reform on vocational education, in-depth theoretical studies and researches have been carried out in the curriculum theory, teaching theory and learning theory, etc. by focusing on development of vocational ability, which results in a development program of curriculum in “Learning Field”, that is to say that “Action Field” will be oriented from work process, and be integrated to “Learning Field” with teaching, which will be implemented by specific “Learning Situation”. Work orientation is the basis of “Learning Field” curriculum program.

Work-process-oriented vocational education thought was originated in Germany where great achievements have been obtained⁵. According to the previous analysis, some vocational colleges in our country have learned from these successful experiences, and teaching of accounting major in our college is also implemented in accordance with the procedures of work-process-oriented curriculum in higher vocational education with good performance. A set of strategies for promoting construction of work-process-oriented curriculum in higher vocational education in our country is proposed by research and analysis on the existing obstructions of work-process-oriented curriculum in higher vocational education in our country.

2. Basic connotation of work-process-oriented curriculum

Work-process-oriented curriculum is the one that realizes integration between theoretical knowledge and practical skills in accordance with students' cognitive rules and laws of vocational development with different work tasks as carriers. It is designed with students as centre, to focus on acquiring knowledge, skills and abilities of vocational actions in the manner of direct experience, so that the process of learning each curriculum by students can become the process of approximately completing the actual enterprises' work tasks⁶. This teaching model is designed specific to the higher vocational educational objectives, which has basic connotation in three aspects, including type, hierarchical and methodological attributes as below:

2.1 Hierarchical attribute of the curriculum

As a part of higher education in our country, higher vocational education undertakes a mission of training high-skilled talents required by the first lines in production, construction, service and management areas. Its curriculum objective is determined to training of core professional competence, comprehensive vocational ability and quality, in addition to development of professional competence, development of key competence should be enhanced, such as job mobility and sustainable development in the future.

2.2 Content attribute of the curriculum

Work-process-oriented curriculum is not a simple reproduction of "work process", but an analysis, extraction, process and creation of future work structures, tasks and course of action based on "design-oriented" vocational educational thought. Curriculum content should be selected based on the job requirements of the technical fields, professional posts or groups set by goal for major training, which are available for students in the future, as well as relevant standards of vocational qualification. Compared to secondary vocational education, its requirements on accuracy, depth and width of key formation in the process of work are higher. It takes work structures as curriculum structures, converts work tasks into learning carriers, and integrates the curriculums or contents of training professional post ability with those of training professional post mobility ability.

2.3 Methodological attribute of the curriculum

This is a learning-field curriculum program. A learning-field curriculum comprises of a learning objective of ability description, learning content of task representation and learning time with given totals, it is characterized by taking theory research as its basis for educational theory, and taking action-oriented as its principle of teaching implementation. Learning field is a curriculum system derived from an integrated professional analysis, and focuses more on relations among curriculums, and their systematized structures.

3. Analysis on problems of work-process-oriented curriculum of accounting major in higher vocational education

Currently, work-process-oriented curriculum in higher vocational education in our country is still facing certain obstructions as below, reasons of which include that most of higher vocational colleges in our country are upgraded from original secondary vocational ones,

overall development level of domestic higher vocational education is not high, and there are still misunderstandings on running principle of colleges, talent training standards and training modes.

3.1 Improper understanding on teaching of work-process-oriented curriculum

Work-process-oriented curriculum program is not suitable for higher vocational education because “work-process-oriented” educational concept was originated in Germany, and was introduced to our country in the turn of the century, together with other reasons in social and economic areas. Persons holding this view have an understanding on “work-process” at a superficial level. They think this program as that what are taught to students are only specific to what jobs they will be engaged in after graduation, thus students will have a narrow scope of knowledge, and can only adapt to one post. On the contrary, in fact, this program is developed just for the purpose of more effective training of students’ various abilities to allow them adapt to the society quickly after graduation, as well as continuous development of the society. Moreover, an ideology of “Prefer Education Background to Skills” is unfavourable to development of work-process-oriented curriculum. Enterprises have a lack of momentum of implementing work-integrated learning, and have no enthusiasm to undertake professional curriculum teaching together with colleges; colleges have not built a college-enterprise cooperation teaching system with complementary advantages, there are no corresponding supporting measures, the gap between experimental training conditions within colleges and productive practical training is huge, therefore, it is difficult to implement construction of work-process-oriented curriculum.

3.2 Weak construction of experimental training base

Construction of training bases and laboratories in most of higher vocational colleges are very weak because they have always preferred to construction of traditional disciplines, and national investments into higher vocational education are limited, which results in reduced quality of students and affected social reputation of higher vocational education, which become a great obstacle for higher vocational colleges to move towards market further and to exploit training bases outside colleges. For some colleges and majors, existing training places are insufficient, and cannot meet the demands of development of “work-process-oriented” curriculum. This obstruction is involved with some problems in nature, such as capital investment and college-enterprise cooperation, etc., which need to be studied and resolved in practice.

3.3 Low level of teachers’ professional competence

Teaching objectives of work-process-oriented curriculum are completion of specific work task and improvement of students’ vocational abilities ⁷, which request professional teachers to have higher level of professional skills and abilities. Firstly, a qualified professional teacher should have solid basic professional theoretical knowledge and certain professional experiences, not only know backgrounds of industries and enterprises and the work process of industry engaged in well, but also understand the whole work requirements and quality standards; secondly, a qualified teacher must have abilities of education and teaching, such as abilities of overall development and design of curriculum; thirdly, it is necessary for a

qualified teacher to have trans-disciplinary knowledge and ability of teamwork. This is because that a complete work task is not only a curriculum simply, sometimes knowledge and ability in other areas are also involved in. Implementation of a teaching task may need to be jointly undertaken by a few teachers, so teachers not only should master knowledge and skills of relevant majors, but also have good teamwork ability. According to the above three points, the important guarantee for smooth reform of the curriculum includes changing of teaching modes and methods of teachers in higher vocational colleges, and improvement of teachers' professional abilities and self-qualities. However, the fact of preferring theory to practice in higher vocational education in the past results in less attention paid by teachers in higher vocational colleges to practical skills, and low enthusiasm of them to participate in work in industrial enterprises. Lack of teachers' practical skills is another obstruction for improving quality of higher vocational education.

4. Proposals for boosting construction of work-process-oriented curriculum in higher vocational education in our country

The following strategies are proposed for boosting construction of work-process-oriented curriculum of accounting major in higher vocational education in our country based on the actual market demands of higher vocational education in our country:

4.1 Introduction of accounting professional standards to form a curriculum system of "dual-certificate"

The basic target of construction of work-process-oriented curriculum is to improve students' vocational abilities, therefore, accounting professional standards shall be introduced to establish a professional curriculum system with the vocational post and vocational ability as the standards¹⁰ as below:

4.1.1 Establishment of a curriculum system integrating knowledge, skills and quality well in accordance with requirements of vocational posts.

Construction of professional curriculum system should boost actively reform of work-process-oriented action-field curriculum system to form a preliminary professional curriculum system with vocational post and vocational ability as the standards with work-process as orientation, training of vocational ability as curriculum objective, vocational standards as curriculum content, and practical items as teaching carriers, in principle of integration of teaching, learning and doing. Training of professional talents and teaching of vocational qualification certificate will have their basis relied on and quality of talents training will be improved only when such a curriculum system with vocational ability as its objective is established.

4.1.2 Establishment of school-based teaching materials jointly developed by colleges and enterprises, which are suitable for emerging industries, new professions and new posts.

Typical work tasks or programs should be introduced from enterprises, and integrated with professional qualification standards or industrial standards, to convert the requirements of knowledge, skills and attitude goals implied in the action field of the program task into the emphasis and difficulties of learning field by frequency in actual work, degrees of difficulty

and master of vocational abilities, which will be further materialized into the curriculum of the program, and be provided with supporting teaching materials.

4.2 Building of “dual-certificate and dual-ability type” teacher team

Teachers are important subject for construction of work-process-oriented curriculum in higher vocational education, so a relative stable teacher team with noble professional morality, solid theoretical knowledge, superb teaching art, skilled professional skills and rich practical experiences should be built with construction of professional curriculum as leading, optimization of structure of the teacher team as a principle line, and professional teaching team as the basis⁸.

In the principle of “retaining talents by career, by treatment and by system”, based on teacher management system, incentive system, and distribution system, construction of the teacher team shall be focused on, a training system shall be established for teachers’ social practices, upgrade of professional degree, promotion of academic title, and training of backbone and dual-certificate and dual ability type, comprehensive evaluations shall be made on teachers’ abilities of professional practice, professional teaching, scientific research innovation and social services, and a leading teacher team shall be trained for providing services to enterprises and training students who have knowledge, skills and quality ability.

4.3 Establishment of a practical teaching system suitable to vocational post

A practical teaching system shall be designed and developed, and implementation of practical teaching shall be arranged through cooperation with certain relevant enterprises.

An instructional expert group comprising of experts from enterprises and teacher backbone shall jointly participate in the process of practical teaching, establish a practical teaching system through comprehensive training, social practice, curriculum design, learning in enterprises, completion of graduation design or paper, etc., in particularly, it shall design the contents of training curriculum and establish the mode of post practice specific to the actual demands of students. Moreover, implementation of practical teaching plan shall be persisted in. Both colleges and enterprises shall establish a scheme for implementation of practical teaching based on requirements of teaching schedule and outline with statements in respect of practical programs, practical requirements, practical time, practical teaching site and its progress, so that each practical teaching link specified under the teaching plan can be truly put in place.

The practical teaching schemes shall be established for training, post practice and other links upon requirements of each major. Considering the existing problems, such as scattered-located training enterprises, heavy tasks and difficulties in linking between colleges and enterprises, the schemes for practice and training teaching shall be designed with flexibility based on objectives of talents training, a package of practical teaching documentations, including training assignment book, professional instructions, and criteria of evaluation, shall be developed for each major. A system of evaluation on practice shall be established with students’ works and outcomes as the primary, and social practice and practice report as the second, to make effective quantitative evaluations on students’ comprehensive practice ability. This evaluation system shall be improved continuously depending on characteristics of practical links. For accounting major, for example, evaluation indexes shall be quantified

combining with its own characteristics, i.e. an evaluation system on practical teaching shall be established for the professional curriculum with students' works or outcomes as the primary and social practice and practice report as the second by referring to actual outcome criterions, a comprehensive evaluation on a student shall be made through training competition and outcome exhibition in the manner of self-evaluation by himself/herself, mutual evaluation by groups and joint evaluation by teachers, and instructional suggestions shall be given objectively.

4.4 Persistence in the principle of theory-practice integration of “teaching-learning-doing”

In the process of teaching, the principle of integration of “teaching-learning-doing” shall be persisted in for completion of corresponding teaching tasks through task driving in real or stimulated working environment with learning of students as the main part, the course teacher as the leader, training of vocational ability as the main line, and actual programs and cases as the carriers⁹. Teachers shall guide students to learn from doing and to do during learning, and help them complete a set of programs' tasks by laws of cognition and career development from shallow to deep strata and from ease to difficulty, so that students can acquire corresponding knowledge, abilities and qualities, and complete their conversion from students to professional persons. Moreover, designs of teaching methods, such as program teaching, shall be performed well.

A teaching reform shall be implemented actively to carry out teaching combining theory with practice through organizing classroom observation, holding teaching competition, carrying out teaching research and educational reform, as well as learning and training, etc.. Each college shall follow the curriculum construction thoughts with work process as orientation, with vocational ability as the objective of curriculum, with the professional standards as the curriculum contents, with the work-integrated learning as the curriculum structure, with the practical programs as the teaching carriers of teaching, with integration of teaching-learning-doing as teaching methods, with “dual-certificate and dual ability type” teachers as the curriculum leaders, with students as the main part, with state-of-art technology as professional development, and with life-long education and individuality education as the objectives of education, to design the professional comprehensive training programs or select the topics for graduation design from some typical cases and real tasks of enterprises based on the framework of work-process-oriented curriculum system in higher vocational colleges, and on each job, post and work process corresponding to each major.

Each college shall also activate teaching atmosphere, exert the principal role of students, and guide students to be of an independent mind to seek the methods for completion of tasks around the program in a few teaching methods, such as “Scene Simulation”, “Case Analysis”, “Program-driven” and “Role Play”, to strengthen the interaction between teachers and students, highlight training of vocational ability, and realize optimization of teaching effect and teaching quality.

5. Conclusions

This article analyses the current situations of work-process-oriented curriculum of accounting major in higher vocational colleges in our country, and proposes some strategies and advices for boosting construction of work-process-oriented curriculum of accounting major in higher

vocational education, including establishment of professional curriculum system with vocational post and vocational ability as standards, enhancement of teacher team, establishment of practical teaching system suitable to vocational post and persistence in principle of integration of “teaching-learning-doing”, it has certain practical guiding significance.

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