

# Research on the Construction of Accounting Curriculum System in Higher Vocational Colleges

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**Abstract**—The goal of accounting talents training in higher vocational colleges is to cultivate applied and compound accounting talents. At present, the problems existing in the curriculum system construction of accounting major in higher vocational colleges have become a bottleneck that restricts the realization of the goal of accounting talent training in higher vocational colleges. Based on analyzing the problems existing in the curriculum system of accounting major in higher vocational colleges, this paper proposes that higher vocational colleges must take the cultivation of core professional ability as the top priority, construct a curriculum system with their own characteristics, get the curriculum design integrated, optimize the teaching content, and fully reflect the vocational education philosophy of "the major is in line with the profession, and the curriculum matches the position".

**Keywords**—Curriculum System; Higher Vocational Colleges; Vocational Ability

## I. INTRODUCTION

Accounting major is a common major in colleges and universities currently. The curriculum system of accounting major in colleges and universities is roughly the same. However, compared with other undergraduate colleges, higher vocational colleges should pay more attention to the practice of accounting major rather than theory. Therefore, the goal of accounting talents training in higher vocational colleges should be oriented to the cultivation of professional ability and cultivate applied and compound accounting talents. The construction of curriculum system is the basis of teaching. Accounting major in higher vocational colleges should take professional ability training as the guidance to reshape the curriculum system and lay the foundation for the training of applied and compound accounting talents.

## II. PROBLEMS EXISTING IN THE CONSTRUCTION OF CURRENT CURRICULUM SYSTEM IN HIGHER VOCATIONAL COLLEGES

### A. Curriculum system cannot highlight the characteristics of higher vocational colleges

At present, many higher vocational colleges set their accounting curriculum system without taking into account the ability of vocational college students and the requirements of personnel training objectives, and their curriculum setting, evaluation system, staffing, teaching and other aspects just

copy those in undergraduate colleges, with appropriate deletion in the knowledge points and compression in class hours. On this basis, the set curriculum system cannot reflect vocational education characteristics, teaching content emphasizes on theory, practice is not strong. And for vocational college students, these theoretical knowledges are too complete, too deep, so it is of certain difficulty to learn. Therefore, the students' theoretical knowledge is not solid, and their ability to solve practical problems is not possessed, which is seriously out of line with the training objectives of higher vocational colleges and the social demand for accounting personnel.

### B. Curriculum setting cannot highlight the cultivation of professional ability

The talents cultivated in higher vocational colleges are not theoretical talents but applied and compound talents, so the curriculum settings should highlight the cultivation of professional ability. However, on one hand, due to factors like there is inaccurate understanding of the connotation of accounting professional ability and the professional ability curriculum setting is relatively complex, although most higher vocational colleges have the intention to highlight the professional ability training curriculum system, but the actual implementation is not in place. On the other hand, even the individual curriculum design considers the cultivation of professional ability, but due to reason that teaching conditions are relatively backward, practical teachers are in lack of ability etc., the teaching effect is not ideal.

### C. Curriculum setting emphasizes theory and neglects practice

Enterprises pay more attention to the practical operation ability for the accounting talents cultivated in higher vocational colleges. However, higher vocational colleges often neglect the cultivation of students' practical ability in terms of curriculum settings, and the proportion of practical courses is too low. Due to the limited funds in some schools, the experimental and training rooms are inadequately equipped. Although some schools have set up experimental training rooms, due to the shortage of practical teachers, imperfect practical teaching assessment system and students' less attention to practical teaching and other factors, practical lesson hours are very few, the utilization rate of experimental training rooms is very low, teachers in teaching engineering is mainly to teach theoretical knowledge. Taking the course of Tax Law as an example, students need to apply their knowledge to complete the tax

declaration work for the enterprise after they step into the work post. However, when studying in school, some students have never been exposed to tax return software, and even get unfamiliar with skilled operation of tax return software and the tax return process.

*D. Individual courses lacks correlation and some teaching contents are repeated*

Single course should be set up independently as an individual in the accounting curriculum system, but some courses have strong correlation with each other. Therefore, in the formulation of teaching plans, we should fully consider the relevance, pay attention to the convergence, continuation and expansion of knowledge. At the same time, there are some repetitions in the curriculum system of accounting major in higher vocational colleges at this stage. For example, there are repeated contents in terms of legal clauses explanation for the courses of Financial Regulations, Tax Law and Tax Accounting, which can be integrated to improve students' learning efficiency and help students master the complete knowledge system related to tax law.

*E. Examination-oriented assessment is still the main form of assessment, ignoring the assessment of students' vocational ability*

At present, the assessment of students in higher vocational colleges is mainly completed by the way of final examination. This is an effective way to assess the degree of theoretical knowledge, but it cannot be used as the method to assess the practical ability, teamwork ability, innovation ability and other comprehensive vocational ability, and cannot achieve the assessment of the whole process of students' learning. Therefore, the assessment results of students in this way are one-sided, which cannot reflect the true situation of students, and cannot be conducive to the cultivation of students' comprehensive vocational ability.

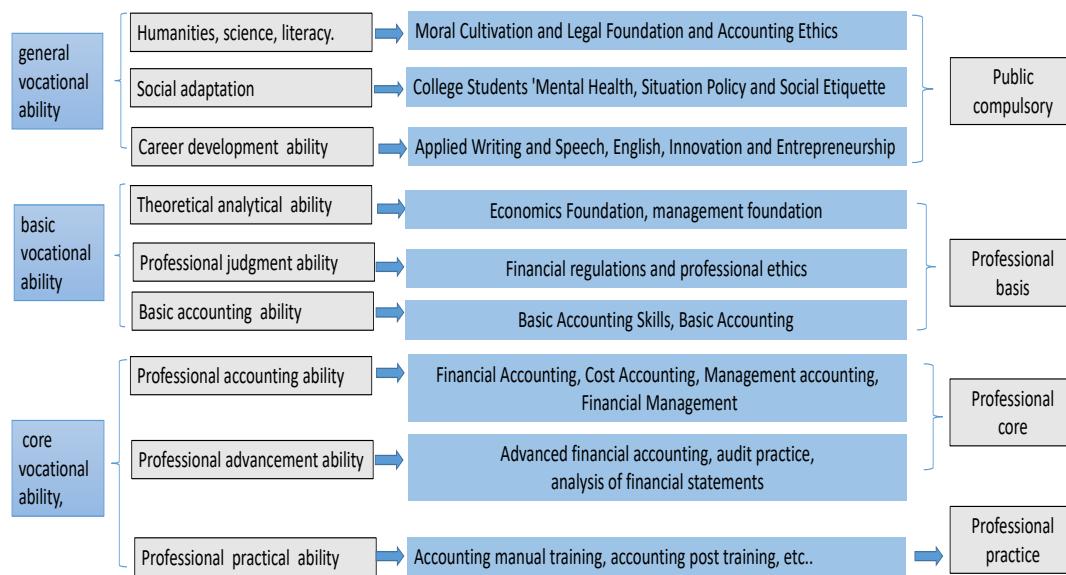
### III. CONSTRUCTING THE CURRICULUM SYSTEM OF ACCOUNTING MAJOR UNDER THE GUIDANCE OF VOCATIONAL ABILITY TRAINING

Higher vocational colleges should take the cultivation of core vocational ability as the main line and construct the curriculum system with their own characteristics; It is required to carry out credit system reform, developing curriculum standards, integrate curriculum design, optimize teaching content, strengthen the development of practical teaching materials, make use of "Internet +" technology to build teaching platform, enrich course teaching resources, introduce a variety of modern teaching methods, fully reflect the vocational education characteristics of "major corresponds to occupation, and curriculum corresponds to post", actively implement "post-class integration", "lesson-certificate integration", and "class-competition integration".

*A. Construct a Curriculum System that Based on the Three Abilities*

Vocational ability is the combination of various abilities that people possess for taking up their profession. Accounting vocational ability can be divided into general vocational ability, basic vocational ability, core vocational ability, and these three kinds of vocational abilities are interrelated, progresses step by step. These three abilities are indispensable for accountants to perform accounting functions, and to complete the accounting work. General vocational ability is the basic quality of being competent for a job, as well as also the foundation of basic vocational ability, core vocational ability; the basic vocational ability is the basic accomplishment for accountant to take accounting position and to be competent for the basic accounting work. Core vocational ability is the promotion and expansion of basic vocational ability, and is the comprehensive embodiment of professional ability, practical ability and innovation ability for a competent accounting position. The curriculum system based on the support of the three abilities aims to cultivate students' general vocational ability and highlight the basic and core vocational ability of accounting.

The general vocational ability corresponds to the public basic courses of the school, and the curriculum system corresponding to the basic vocational ability and the core vocational ability is shown in Figure 1.



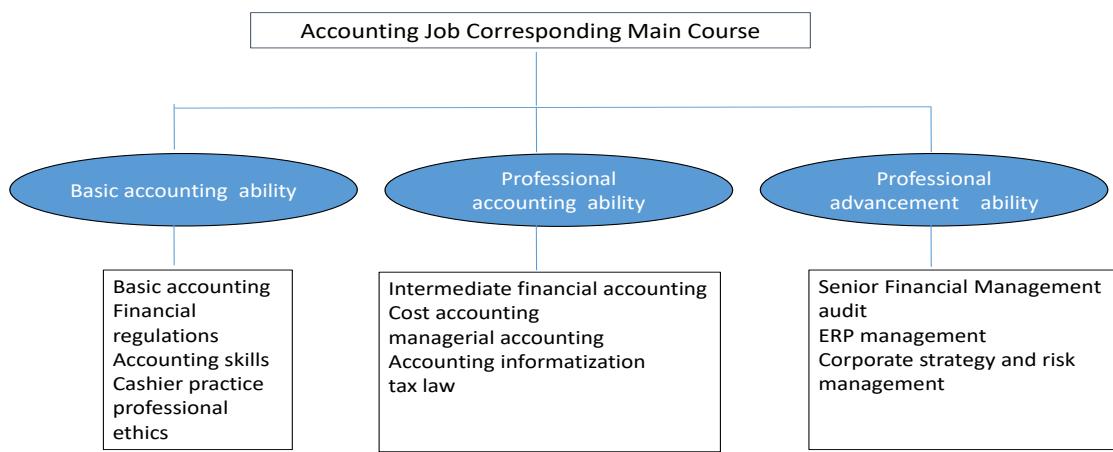
**Fig. 1 Corresponding Relationship between Vocational Ability and Curriculum System**

Through the teaching of basic courses, students can have the general vocational ability; through the teaching of basic professional courses, students can have the basic vocational ability; through the teaching of professional courses, students can have the core vocational ability.

#### *B. Determine the Main Curriculum of Accounting Major under the Guidance of the Core Vocational Ability Cultivation*

In the construction of curriculum system, we should highlight the cultivation of accounting core vocational ability. According to the work process orientation, we should carry out research and analysis on typical work tasks and vocational ability. According to the level of accounting vocational ability, we should determine the main curriculum.

Take accounting post group for accounting major in higher vocational colleges. Through the survey of our graduates, we found that 70% of the students' jobs are accounting calculation positions, and 24% of them are financial management and auditing positions. Therefore, it is necessary to strengthen the cultivation of students' accounting calculation ability. According to the distribution of position groups, the accounting calculation position is subdivided into cashier accounting, transaction accounting, property and material accounting, investment accounting, wage accounting, financial results accounting, statement preparation, tax accounting, accounting informationization and other specific tasks; According to the vocational education characteristics of "major corresponds to profession, curriculum corresponds to post", this paper analyzes the work process of accounting posts, analyzes the vocational ability required by the posts and the corresponding typical work tasks, and sets up the backbone curriculum for accounting major on this basis (see Figure 2).



**Fig. 2 Corresponding Relationship between Accounting Core Ability and Curriculum**

**C. Associate curriculum setting with vocational qualification certificates**

The training goal of accounting major is to cultivate students' professional ability, and on this basis work associated with the accounting vocational qualification examination. In terms of curriculum setting, we will fully implement the "direct train" model that integrates vocational competency certificates with teaching content, fully reform the teaching content, and on the basis of satisfying the cultivation of accounting core vocational ability, combining with the requirement of certified public accountant qualification certificate, include six courses of Accounting, Auditing, Financial Cost Management, Company Strategy and Risk Management, Economic Law and Tax Law into the curriculum system. On one hand, teaching and certificate obtaining will be closely integrated and in line with social practice; On the other hand, it reduces the extra cost of coach class and prevents problems arising from the uneven level of social training institutions.

**D. Integrate the teaching content of relevant courses, and clarify the tasks and functions of each course.**

Through the analysis of the core ability of accounting, taking the course of Financial Accounting as the starting point, according to the different emphases on the accounting post task, the will master the abilities of cashier accounting, cost accounting, capital transaction accounting, property and material accounting, tax declaration, financial achievement accounting, salary accounting, etc. The ability of cost accounting can be realized by learning Cost Accounting;

TABLE I. DISTRIBUTION AND PROPORTION OF PRACTICAL TEACHING HOURS

Type of practical teaching	In-class Practice	Foundation Practice	Major Practice	Graduation Practice	Total
Total Time Proportion (%)	17	4.2	6.3	22.5	50

The practice teaching should be strengthened to ensure the comprehensiveness of students' knowledge and the systematicness of thinking from the curriculum setting, and provide the ample space for the development of students' personality.

**IV. CONCLUSION**

With the deepening of the reform of market economy system in China, and the rapid development of science and technology and informationization, the political, economic and social environment has changed greatly, and the economic business has been constantly innovated. So accountants have to face more business problems, accounting positions will face more problems and challenges, and the quality of accounting personnel is required to be higher and higher. In order to adapt to these new changes and new requirements, higher vocational colleges must take the vocational ability training as the guidance to construct accounting vocational curriculum system, and properly carry out the education and teaching reform in higher vocational colleges.

Students can master the ability of tax accounting and declaration by learning Tax Law; The information processing ability of accounting calculation position is realized through the learning of Accounting Information Practice; Finally, through the courses such as Comprehensive Simulation Practice of Accounting and Accounting Virtual Practice, all professional courses are integrated organically, so that students can experience the work process of accounting position completely, improve their comprehensive ability of accounting calculation position, which will lay a solid foundation for students to smoothly go to work.

Various courses are reasonably arranged, connected properly and accurately positioned, teaching work is carried out with real task, which embodies the clear and efficient accounting process; the vocational ability training objectives are jointly completed under the informationization, which plays a key supporting role in the cultivation of students' vocational ability and vocational quality, and plays a good foundation for students to achieve zero-distance employment after graduation.

**E. Optimize the curriculum structure and increase the proportion of practical teaching.**

Each specialized course includes unit training and whole course training. After the specialized course, virtual post training and comprehensive professional training are carried out, and before graduation, comprehensive social practice is carried out, so that the proportion of practical teaching reaches 50% (see Table 1).

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