

The innovative research on the talent training modes for higher vocational accounting major in Guangxi

Wan Jun Min^{1,a} Zeng Yan^{1,a}

¹Guangxi University Of Foreign Languages, Nanning, Guangxi, 530222 China

^a512381120@qq.com

Keywords: profession innovation; training objectives; practical training modes

Abstract. The talent training modes of the higher vocational accounting major must break the traditional course teaching system which sets the accounting theories as priority and practice training as secondary. This paper carry innovative research on theoretic and practical talent training modes in accounting major from three aspects-schools, teachers and students.

Introduction

The higher vocational education is an indispensable type in higher education development with the duty of training talent, which has irreplaceable functions in the modernization process. For the higher vocational colleges, the accounting major has the characteristics of low education cost and short subject construction period. Therefore, there is accounting major in the majority of higher vocational colleges in Guangxi. However, the current talent training modes have several defects, such as the training objectives are not clear, the course configuration is unitary, the professional ranges are narrow and the practical trainings are missing. Thus, how to innovatively develop the accounting major in Guangxi district becomes imminent for all the vocational colleges.

Determine the cultivation objectives of the accounting major

The course reformation of the accounting major in Guangxi must follow the development tendency, insist the focus of improving of course quality, purpose of service and guide of obtaining jobs and look for a development mode combining production, teaching and research to innovatively change the teaching methods of the accounting major. Additionally, the cultivation modes integrating schools and enterprises must be carried on in order to promote the connection the theoretic teaching and practical training and joint between the academic certificates and the vocational qualification certificates to cultivate more and more creative and well-trained accounting professional talents^[1-3].

Currently, there are three levels in the talent cultivation system of the accounting major in Guangxi- higher vocational education level, bachelor level and graduate level in which the graduates in bachelor and graduate levels are mainly to meet the demands for middle and higher level accounting professional talents. Thus when we draft the cultivation plan for high vocational accounting talents, we should adjust it according to time and the local situations, combine the local advantages and have accurate objectives which is to cultivate well-trained accounting talents for medium and small enterprises in manufacture and service industry. The major planning and course system construction must be based on the market demands and job skills requirements^[4-5].

Reform the accounting major talent training modes innovative from multiple aspects

A. Schools should become a strong backing for the major innovative reformation

(1) Increase the hardware facilities investment, promote the cooperation between schools and enterprises

In order to improve the students' practical abilities, schools should build accounting simulation training rooms to enforce analog simulation training in campus to make up the limitation of the theoretic teaching which can vividly present the theories. The accounting simulation training in campus is the dynamic accounting simulation platform of the sampled enterprises which can rebuild

the production and sale activities of the enterprises to guide the registration of the account books, working out report form in the simulated analog accounting environment. It can well connect the theoretic teaching and practical work. The capable schools should build ERP software practical training rooms and sand table simulation training rooms simultaneously which connects the management activities of the enterprises together, such as enterprise establishment and development, extended production, and profits allocation. These can generally analyze the enterprise management situation, not isolated apply the accounting knowledge.

In addition, schools should positively develop practical training bases out campus which can well present the combination between teaching and practices and the cooperation between schools and enterprises. There are some difficulties to build out-campus practical training bases which require the schools take effective measures to integrate the actual development situation in Guangxi and fully utilize the service and trade resource in Guangxin in order to develop out-campus practical training bases. The out-campus enterprise can provide real practice environment for the major. Teachers should organize student to intern in the enterprises regularly. The accounting staff in the enterprise can explain the economic business and the students can do some basic supplementary work for the enterprises to help the students fully integrate into the practical environment. The students can learn from practice to testify the knowledge and improve their abilities. At the same time, the schools can provide some educational training for the enterprises to improve the theoretic and professional abilities of the financial staff which can achieve the win-win for the both sides.

(2) Enforce the graduate tracing guidance, develop continuing education

For the graduates majored in accounting, there are some difficulties in applying theoretic knowledge in real accounting jobs. Therefore schools should provide some graduated tracking guidance for the graduates in order to help the students on time and increase the students' capabilities to solve problems.

Additionally, as the important social powers in accounting teaching, the schools should undertake the social service responsibilities to build and complete the social service system and build professional training service platforms and accounting teachers training bases to enlarge and promote the social service function of the schools. Therefore, the schools should depend on the professional advantages to actively provide continuing education for the accounting personnel in the medium and small enterprises and training of the new accounting standards and financial software application by utilizing the in-campus and out-campus resource which can train the accounting professional staff not constrained in the campus, but extent to the time after graduation. This service will not only face the students in the campus, but also the social accounting personnel.

(3) Complete teaching plans, add characteristic training modules

The revision of the teaching program is the most important part in Personnel training programs of the accounting profession, which related to the construction of the entire professional teaching knowledge and practical ability training. As the Institutions of higher learning in Guangxi Zhuang Autonomous Region, accounting professional training objectives is to train high-quality, skills-based, practical and applied talents meeting the economic needs of professional positions in Guangxi Zhuang Autonomous Region. Therefore, schools should add features training modules in the teaching program in order to improve the level of student training combining with the background of ASEAN. For example, create specialized training in the fifth semester, such as service industry training, construction training, small manufacturing enterprise training, the training of the real estate business, the ASEAN trade enterprises training and tax agent training. Students can choose the training according to future employment trends laying a good foundation for future jobs and internships.

B. Teachers should fulfill the promotion of the professional innovative reformation soft capabilities

(1) Increase the faculty, create a professional team

Strengthening the teaching staff is very critical in innovation and reform of the accounting profession. Schools should establish and improve the Double-Teacher training system for the structure of teachers to promote the professional backbone teachers enters enterprise accumulating experience. Meanwhile, schools should introduce part-time teachers from the forefront of the

financial commitments to take responsible for certain percentage of the teaching task to effective construct full-time and part-time teachers combined teaching team. Furthermore, they should gradually promote professional discussion and exchange of experiences between schools and enterprises so as to enhance the overall faculty of the accounting profession.

(2) Change teaching concepts, reform teaching methods

Teachers should further change the accounting teaching concepts, from Teacher-centered and Classroom-centered to student-centered, and change the traditional Spoon-fed and Chalk and Talk teaching mode. Interactive teaching, heuristics and case-based teaching methods should be promoted and so as to carry out a comprehensive bidirectional interactive teaching method for teachers and students. Teachers can also carry out group discussions and simulating scenarios to classroom teaching combining with the characteristics of professional courses. Besides, the traditional teaching mode should be replaced by vivid and colorful multimedia teaching to attract students' attention. In the innovation and reform process of accounting profession, teachers change traditional teaching concepts, improve their teaching methods, and fully mobilize the students learning initiative and enthusiasm combining with the development of the times background and regional economic situation.

(3) Enhance personal ability

Teachers should actively participate in various training courses or seminars to improve the teaching level, rich professional knowledge and expand their horizons. They should also strive to improve their research capacity, and take the reform of the accounting profession and improvement of the teaching quality as research topics whose results can be applied to practical teaching. Meanwhile, the schools should encourage teachers to form their own teaching materials and handouts combining the actual level of their students. In particular, to adapt the development of Guangxi Autonomous Region (standing in Beibu Gulf and accompanying with the ASEAN-oriented trends), some institutions set up small language courses. Therefore, teachers should learn some small languages in order to guide students familiar with the ASEAN service and accounts training of trade companies.

C. Students should improve their personal and professional ability to innovate

The students are focused objects and beneficiaries of reform and innovation in the accounting profession. Accounting professional mainly aims at training students, but cannot be limited to cultivate expertise. Therefore, students should improve innovation ability of personal and professional in all aspects.

(1) Strengthen professional learning, enhance core competitiveness

Students' core competencies include values, basic literacy, emotional intelligence, creative ability, practical ability and learning ability. As accounting students, the cultivation of core competitiveness is to improve self-worth during the school, enhance professional practice and innovative ability, so that they can stand out in the fierce competition for jobs in the future. So students are required to participate in the foundation training, such as simulation training for basic accounting, computerized accounting training, cost accounting training while mastering various accounting professional theoretical knowledge. Also, students should actively choose professional specialty training modules offered by the school according to their own employment intentions, such as the service industry training modules and real estate training module. In addition, in order to enhance core competitiveness, accounting students should also participate in a variety of professional skills competition such as computerized accounting bookkeeping competition, the accounting hand-carried the game, abacus game, counting game and sandbox simulation game in order to get better using of expertise. Also students are encouraged to actively participate in intramural game, such as entrepreneurship competition, singing competition in small languages, foreign languages drama performances to improve their learning ability of ASEAN foreign language and innovative ability.

(2) Improve humanities cultivation, and actively participate in community activities

Qualified college students should have basic moral, intellectual, physical and aesthetic quality. In the Accounting Professional training process, while strengthening the professional knowledge

learning, the schools should add humanistic elective courses to teaching plan, pay attention to students' mental and physical health. For example, they can be responsible for the funding of mobilization, allocation, accounting and management of other associations in school and take full advantage of the expertise in financial management for other associations. Through the specific financial community activities, their communication and social skills, organization and management capacity, analyze problems and problem-solving skills can be further exercised.

Conclusions

Of course, the reform is not easily, especially for accounting profession which needs to reform the traditional teaching philosophy. In order to develop with the development of the Beibu Gulf region and the ASEAN Trade, training programs of accounting professional personnel should be continued to reform and innovation to train accounting professionals adapting to the times, make personnel training meeting the development needs of the local economy in Guangxi Zhuang Autonomous Region, and promote stable and healthy development of Guangxi's economic.

References

- [1] A study on innovation of the Training Mode for vocational colleges Accounting Professional. Yang Jingzhong. 2008. Jiangxi Blue Sky College Newspaper, 3 (2): 40 to 44
- [2] A study of personnel training objectives of Vocational accounting professional from Social needs perspective. Zhang Shounan. 2012.. Communication of Finance and Accounting, 1 (below): 44 to 46
- [3] A discuss on innovative training model for Vocational Accounting Practice. Chen Yanyu. 2011. Liaoning Higher Vocational Technical Institute Journal, 13 (9): 21 to 23
- [4] Personnel training program for accounting professional in ASEAN Foreign Language Guangxi Zhuang Autonomous Region, Wan Junmin et al. 2012, Business culture, 4:288 ~ 289
- [5] J.J.Shynk, "Adaptive IIR filtering",IEEE ASSP Magazine, 1989, 6(2),pp.4 – 21.