

Research on the Talent Training Mode of Industry Education Integration in Accounting Vocational Education under the New Normal Economy

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Abstract

At present, China's economic development is relatively stable. Under such a new economic normal, it is more necessary for technical professionals trained by vocational education to contribute to economic development. This topic starts from the hot topic of industry education integration in higher education, industry and society under the background of the new normal economy. Through literature research, collecting, sorting and analyzing the literature on school enterprise cooperation and industry education integration of Vocational Education in China since the reform and opening up, this paper makes a systematic analysis of the historical development of industry education integration talent training mode of accounting vocational education at home and abroad. Secondly, through the collection, statistics and access to relevant information, comparative analysis of the matching degree between the development of accounting vocational education in Shandong Province and the industry, combined with the relevant work units of the members of the research group. This paper analyzes the specific path of the integration of industry and education, and puts forward the countermeasures and suggestions to improve the talent training mode of the integration of industry and education in Shandong accounting vocational education.

Keywords

Economic New Normal; Accounting Vocational Education; Integration of Industry and Education; Personnel Training.

1. Introduction

The report of the 19th National Congress of the Communist Party of China clearly pointed out the requirements of "improving the vocational education and training system, deepening the integration of industry and education, and school enterprise cooperation". At the same time, the Fourth Plenary Session of the 19th CPC Central Committee proposed to improve vocational and technical education and optimize the training mechanism of innovative, compound, applied and technical talents. Therefore, vocational colleges should actively undertake the integration of industry and education. It is imperative to study the talent training mode of the integration of industry and education in accounting vocational education, which has high theoretical and practical significance.

At present, China's economic development is relatively stable. Under such a new economic normal, it is more necessary for technical professionals trained by vocational education to contribute to economic development. Vocational education is the most extensive and effective way to cultivate professional talents in our country, which has a great connection with the development of all aspects of society. Therefore, in the process of economic development, it has become a more important issue to promote the common development of education, which is also the new requirement of Vocational Education. Vocational education must adapt to the new trend of economic development as soon as possible. Under the requirements of this era, the

integration of industry and education is a more effective method. It can better link industry and teaching, so that enterprises and schools can understand each other and cooperate closely. The research results of this topic have a certain reference value for the dynamic setting of accounting major and talent training in higher vocational colleges, which is conducive to meet the needs of human resource development of accounting enterprises in Shandong Province, realize the positive interaction between the school and economic and social development, and realize sustainable development.

2. The Main Problems in the Integration of Production and Teaching in Accounting Vocational Education

Through the distribution of questionnaires, field visits, in-depth interviews and other ways to collect the relevant information related to this topic, after the investigation and analysis, this section analyzes the main problems existing in the integration of production and education of accounting vocational education from the aspects of specialty setting, curriculum construction, teacher team construction and talent training quality evaluation.

2.1. The Professional Setting Lacks Dynamic Adjustment Mechanism and the Degree of Integration with Industry is not High

In the aspect of professional setting, the integration of production and education has prompted the relevant colleges to adjust the existing accounting major, but there are still some problems.

2.1.1. Lack of Overall Planning for Specialty Setting

Some schools' overall planning for professional development is not perfect. They mostly choose majors with high market recognition, but lack of planning for the future development of specialty and industry. In addition, the collaborative development between schools in the region is not considered in the specialty setting, and the specialty setting tends to be similar. Different schools in the same region set up the same specialty. In addition, the school implements the idea of integration of industry and education, but there is a phenomenon that the integration in form is greater than that in essence. Before specialty setting, the school will set up a special industry and enterprise research group, but only in form. The established research group does not play a real role in the actual research of enterprises.

2.1.2. Lack of Systematic Dynamic Professional Adjustment Mechanism

With the continuous transformation and upgrading of China's industry and rapid economic development, new economic models and business forms are changing rapidly. Accounting majors should adapt to this characteristic and make timely and dynamic adjustment. At present, there is still a problem that some schools fail to evaluate and analyze their majors regularly according to the changes of the industry. For some majors that have been set up for many years, due to their relatively mature and stable operation in curriculum setting, teacher allocation and other aspects, the school has not timely evaluated the industrial adaptability of the majors. In fact, the majors are not suitable for the development of the industry and need to be adjusted.

2.2. Low Participation of Curriculum Construction Enterprises

The course construction process lacks the participation of enterprises. The current situation is that the school attaches great importance to the enterprise to participate in the curriculum construction, and also hopes more enterprises to participate in the school curriculum construction. However, because the enterprise can not find the proper fit point in the process of cooperation with the school, the enthusiasm for enterprise participation is not high, and there is no corresponding law as guarantee. In the course construction, the participation of enterprises only stays on the surface.

In the process of professional curriculum resources development, enterprises participate in a low degree, and higher vocational education should teach students more knowledge in the practical work process. Therefore, schools should have a deeper understanding of the actual work in the course of curriculum resources development, but many teachers do not have a high understanding of the actual work. The participation of industry and enterprise experts can make the development of curriculum resources more close to the actual work, and enable students to master more knowledge and skills of actual jobs through the course learning. However, the actual situation is that most of the curriculum resources are developed unilaterally by schools, which results in a low degree of connection between curriculum and practical work.

The content of the course is not in accordance with the actual work process, so it is difficult for students to convert the knowledge they have learned into the actual work ability. The implementation of the integration of production and education with the cooperation between schools and enterprises, the school pays attention to the development of practical courses, but the quality of the practical courses can not be guaranteed. The school should negotiate with the enterprise to arrange students to carry out practical activities in enterprises, and consider the actual situation of the enterprise from the practical time to the practical content, which leads to the lack of systematic disorder in the school curriculum. When students come to the enterprise for practice, some enterprises provide interns with low professional matching degree and can not fully meet the students' learning needs, which leads to the failure of the implementation of the objectives in the course implementation and the reduction of the quality of curriculum implementation.

Lack of quality education of students. A large number of professional courses are carried out while ignoring the general education for students. In order to cultivate students' professional skills, the proportion of professional curriculum is too high, which reduces the proportion of general courses as a comprehensive development of students. In the short term, students have learned a lot of professional knowledge and mastered certain professional and technical skills, but in the long run, it is not conducive to the overall development of students. The lack of humanistic literacy makes students lack the ability to think independently and create, which makes students unable to adapt to the change of work in the work.

2.3. Construction of Full-time and Part-time Teachers is not Perfect

The school attaches importance to the construction of "double qualified" teachers, introduces Part-time teachers from enterprises to build Full-time and Part-time teachers' team, and carries out in-service teachers training in enterprises to strengthen teachers' practical ability, but there are some problems in the actual process. First of all, the introduction of enterprise talents by the school only stays in the form, such as inviting some enterprise personnel to give students some popular lectures and so on, and does not participate in the whole process of student training. At the same time, it is difficult to control the quality of the introduced Part-time teachers in enterprises, and the employed personnel lack the professional quality of education, which can not achieve the expected effect of curriculum implementation. Secondly, teachers' awareness of school enterprise cooperation is insufficient. Some front-line teachers regard the practice opportunity arranged by the school to the enterprise as the school's completion of the task, and go to the enterprise to practice in a state of coping, which leads to the practice activities not reaching the expected effect. In the process of students' internship, some enterprises have special personnel to guide interns, but most of them play a role in the management of interns, and the guidance for students' problems is not in-depth.

2.4. The Quality Dimension of Talent Training is Small, and the Evaluation Subject is Single

The establishment of evaluation indicators of school students and the level of the connection between the industry and the employment standards are low. The evaluation index plays a guiding role in the development direction of students to a certain extent. After a series of adjustments have been made in the course teaching, the school should make corresponding adjustments to the evaluation standards of students. At present, some schools still use the evaluation indicators of general education to evaluate the students, and do not formulate evaluation indicators in combination with the industry employment standards, which is not conducive to the development of students' practical work ability.

The evaluation dimension of talents is small, and the evaluation subject is single. The evaluation of talent training quality plays a great role in improving the quality of school talents. The shortcomings in the training of talents can be inferred according to the quality of students trained, and then the personnel training can be improved. At present, the evaluation standard of talent training quality is small, so it is generally used to evaluate the quality of talent training in schools by the examination results and employment rate of students. The evaluation index dimension is small, which leads to the evaluation result can not reflect the real situation of the school talent training objectively and truthfully, which is one-sided, so it can not really find out the problems in the training process, which leads to the difficulty of improving the quality of talent training. The evaluation subject is single, the evaluation of students is usually given by the teachers. Under the background of production and teaching integration, more attention is paid to the cultivation of students' practical work ability. Because the teachers themselves have little contact with the actual work, the evaluation on the students' working ability is lack of professionalism, which makes the evaluation of students inaccurate.

In a word, although some reforms have been made in the process of talent training of the integration of production and education, there are still some areas that are not in-depth and imperfect in system or in the specific cooperation process, and there are many aspects that can be improved.

3. Countermeasures and Suggestions on Improving the Talent Training Mode of Industry Education Integration of Accounting Vocational Education in Shandong Province

Under the background of the new normal economy, new requirements are put forward for the talent training mode of accounting professional vocational education. According to the investigation and analysis, at present, various schools have made a series of improvements and adjustments in talent training, and have made certain achievements at the macro level. However, there are still some problems from the aspects of specialty construction, curriculum construction, teacher team construction, student evaluation and so on What can be improved. This paper constructs the training mode of industry education integration of accounting major under the background of new normal economy. The idea of integration of industry and education runs through all aspects of talent cultivation, and the elements of education in specialty setting, curriculum construction, teacher construction, student evaluation and industry are connected, so as to realize the deep integration of talent cultivation and industry development.

3.1. Integration of Major Setting

Specialty setting determines the quality of talent training to a certain extent. The synchronization of specialty setting and industrial development can make the students better adapt to the needs of industrial development. Therefore, the specialty setting must be clear

about the development direction of the industry, adapt to the development of the industry at the same time, play the guiding role of education, leading the development of the industry. In view of some emerging industries, it is necessary to make full scientific argumentation when determining the major, and remember that blind opening leads to poor quality of talent training. At the same time, the establishment of specialty should integrate the overall planning of the region, and cooperate with each other to reduce the waste of resources caused by duplication. Specialty setting is a systematic process, which can be divided into three stages: before, during and after. In order to better adapt to the development of the industry, the school should first set up an industry enterprise research group to prepare for the research and determine the industry and enterprise related to the specialty. Next, the school will send special personnel to visit and investigate the industry enterprises. Industry enterprises and education are deeply integrated. Before the establishment of school majors, industry enterprises should provide sufficient first-hand information for the school to ensure that the school has a full understanding of the enterprise.

After the preparatory work before specialty setting is completed, the school should sort out according to the first-hand information of the industry and enterprises, integrate the development status of the industry and enterprises into the specialty setting, and scientifically demonstrate the specialty setting. At this time, the industry and enterprise experts should participate in the professional setting team of the school to provide guidance for the specialty setting of the school. At the same time, to determine the major and build a dynamic professional adjustment mechanism, lay the foundation for professional development. To construct the specialty setting of "main specialty" + "flexible direction".

This kind of specialty setting mode is conducive to the school's dynamic specialty change, the determination of the main specialty, and the setting of different specialty directions on the basis of the main specialty. Different directions can be adjusted according to the changes of the industry and the different needs of enterprises, so the reaction speed is faster and more flexible. After the completion of specialty setting, the school should regularly evaluate the specialty from the direction of industrial development, the coordination of regional economic development, the needs of employers and other aspects, and make timely and reasonable adjustments to the specialty.

3.2. Integration of Curriculum Construction

School and enterprise jointly develop curriculum resources. Curriculum is the specific way to achieve the goal of personnel training. Schools teach students knowledge and improve students' ability in the form of curriculum. Students master the knowledge and skills required by the work through the learning of the course. Rich curriculum resources can promote students to better master knowledge and improve skills. Enterprises' participation in the development of curriculum resources can better integrate the demand for ability in the actual work of enterprises into the curriculum, so that students' ability can be improved through curriculum learning to meet the needs of enterprises.

The curriculum standard is connected with the vocational skill standard. Curriculum standard is not only the basis of curriculum construction and teaching process, but also the reference for teachers to test teaching effect. Vocational skill standard is the evaluation and test of employees' ability in the process of work. The students trained by the school are those who are engaged in specific work in the front-line jobs of enterprises. The curriculum standards should be set according to the vocational skills standards, and the specific vocational skills should be transformed into the content of the curriculum. The content of the course is integrated with post skills and knowledge. Post knowledge and skills are the knowledge and skills that employees have to solve practical problems when they are engaged in specific work, which

reflects the knowledge and ability requirements required by the job in the form of curriculum content.

The implementation of the curriculum is integrated into the post situation. In the course of curriculum implementation, teachers should design specific working situations, so that students can learn the content of the course in the context close to the actual work and solve the problems. The implementation of curriculum based on situation, project and task is constructed. The specific knowledge content is divided into tasks, tasks are integrated into the design projects, and projects are integrated into specific working situations.

The training form of different levels is constructed. The course setting of accounting specialty should be combined with practical work, and the implementation of the course should be carried out by constructing different levels of practical training. The professional training room in the school is established at the course level, and the students can master the course through the simulation operation. The second level is the construction of the comprehensive project training base. Students' understanding of the course has risen to the cognition and understanding of the specialty through the training in the comprehensive project training base. Finally, students go to the internship base to carry out practical work, forming the understanding of the occupation.

3.3. Integration of Teaching Staff Construction

The construction of the teaching staff includes two aspects. On the one hand, the enterprise industry experts should integrate into the teaching staff and create a Full-time and Part-time teaching staff. The employment of Part-time teachers should set certain conditions. Part time teachers are not only skilled, but also willing to engage in education. As a part of teaching practice, Part-time teachers should participate in teaching.

On the other hand, to improve the practical work ability of school teachers, the practical ability and level of school teachers directly affect the teaching effect, and then affect the improvement of students' ability. Teachers and enterprises to integrate, teachers regularly to the enterprise practice, understand the specific workflow, clear enterprise for the specific needs of talents, into their own classroom teaching process. Teachers help enterprises to complete the project, teachers use their professional knowledge to solve problems for enterprises, and improve their professional practice ability in the process of completing the project. For example, the construction of teaching staff includes the construction of teaching staff and the improvement of teachers' practical ability. Enterprises have higher requirements for the practical operation and application ability of accounting students. In view of this characteristic, the school employs enterprise professionals to work as Part-time teachers in the construction of teacher team, and some comprehensive training courses are taught by enterprise personnel.

3.4. Integration of Student Evaluation

The first is the integration of student evaluation standards. The development of student evaluation standards should be based on the certification standards of industry or well-known enterprises.

The second is to build the evaluation team of enterprise experts. From the perspective of the composition of evaluators, evaluators can not only be limited to school teachers, school teachers in the evaluation of students are mostly the mastery of subject knowledge. For example, the formulation of evaluation standards breaks through the traditional way of setting by teachers, and introduces the evaluation mechanism and indicators for employees in e-commerce enterprises into schools. The evaluation standards refer not only to the curriculum standards, but also to the employment standards of e-commerce industry. The evaluation of students is more close to the actual situation of work, so that the students are more in line with the standards of industrial demand and adapt to the development of industry.

For the cultural courses and some professional basic theory courses studied in the school, the school teachers evaluate them according to the students' learning situation. For the practical courses carried out in enterprises, the school teachers and enterprise instructors jointly evaluate the students' performance. We can strengthen the management of learning process through the establishment of practical learning manual, and form the process management mode of school enterprise comprehensive evaluation, which can also effectively stimulate students' interest and initiative in learning. The results in the process of practice are included in the evaluation index of enterprise employment, and the enterprise can give priority to the students who have excellent results in the enterprise practice. This also saves the cost of selection, recruitment and training for enterprises, and provides high-quality resources for talents transportation of enterprises.

Students can have a more comprehensive evaluation of enterprise knowledge and personnel. Finally, vocational skill appraisal is integrated into the assessment of students. For the assessment content of students, we can select the assessment content of vocational skill appraisal to test students, and learn from the standards and forms of vocational skill assessment.

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