

The Construction of a Practical Teaching System for Accounting Majors in Higher Vocational Colleges Based on Outcome-Oriented Approach

Ma chao , Grace R.Tobias

University of The Cordilleras, Baguio City 2066, Philippines

Abstract: Practical teaching is a key link in the cultivation of accounting professionals in higher vocational colleges. Based on the Outcome-Based Education (OBE) concept and in accordance with the demand for accounting talents in the industry and enterprises, this paper constructs a “three-dimensional integrated” practical teaching system, which takes the cultivation of students’ job skills as the core and builds a “three-dimensional” practical teaching system of “single course training, discipline competition platform, and comprehensive internship and training”. The three dimensions work in synergy to ensure the continuity of practical teaching and focus on cultivating high-quality, compound and innovative accounting talents who “know strategy, understand business, master finance, can analyze, are good at communication and diligent in learning”, providing impetus for economic transformation and upgrading and high-quality development. It is expected to provide new approaches and practices for improving the practical teaching effect of accounting majors in higher vocational colleges, promote the adaptation of accounting work to digital transformation, and achieve the goal of “improving quality and efficiency” in reform and development.

Keywords: Outcome-Based Education; Higher Vocational Education; Accounting; Practical Teaching System

1 The Logical Origin Of Practice Teaching System Construction Of Accounting Major In Higher Vocational Colleges Under The Idea Of Outcome – Oriented

At present, the society highlights a situation: the number of college graduates is increasing year by year, but the phenomenon of graduates’ employment difficulty coexists with the phenomenon of “labor shortage” and “difficult to find talent”, and the structural contradiction of talent supply and demand is highlighted. With the high attention of the state, higher vocational schools have ushered in a good opportunity for development. However, it still faces many problems, such as how to better set the curriculum system of higher vocational schools according to the market demand, so that the talents trained can better meet the development needs of enterprises, how to fundamentally solve the highlighted structural contradictions, etc. As a higher vocational school, it is necessary to broaden the career development path, and continuously improve the professional practice teaching system that meets the needs of changes. To provide students with professional and effective vocational education services, and continue to become an indispensable and important force in the supply of high-quality technical and skilled personnel in the country.

The essence of outcome-oriented (OBE) concept is output-oriented and follows the principle as follows: the design process of teaching activities is carried out in the reverse mode, and the development of teaching activities is carried out in the forward mode. In the teaching process, students should be regarded as the main body, and what kind of teaching system should be focused on? What outcomes can it help students achieve? All relevant teaching

activities carried out in the whole process of education and teaching activities are goal-oriented to enable students to obtain the best learning results.

Accounting is a major with strong application. Based on the outcome-based learning (OBE) concept, this paper constructs the practice teaching system of accounting in higher vocational schools, focusing on the current social environment and the transformation and upgrading of accounting industry, and focusing on the focus of education and teaching to achieve the best learning results for students. It is of practical significance to train students to master the latest knowledge and skills synchronized with social development, improve their ability to solve problems independently, and meet the new needs of social and economic development and construction.

2 The Entry Path Of The Construction Of Practice Teaching System Of Higher Vocational Accounting Under The Concept Of Outcome– Oriented

In the education and teaching activities of higher vocational schools based on major and practice, the outcome-oriented (OBE) concept adheres to the goal of “entering the school and entering the post after graduation”. Its essence connotation lies in solving four key problems: what kind of learning results can students obtain through the study of their major? What is the point of achieving such learning outcomes? What pathways help students achieve the desired learning outcomes? What methods are used to evaluate the learning outcomes achieved by students?

The essential connotation of outcome-based education

(OBE) concept and the key to the construction of practical teaching system are the following four points: first, based on the essential connotation of outcome-based education, how to efficiently cultivate students' practical application ability and innovation and entrepreneurship ability? Second, based on the output oriented era value, how to view the strategic needs of talent power? Third, how to construct the practice teaching system based on the output oriented access path? Fourth, based on the output oriented multi-dimensional evaluation, how to practice the comprehensive evaluation inside and outside the school? To sum up, the essence of outcome-oriented (OBE) concept and the entry path architecture of practical teaching reform are shown in Figure 1.

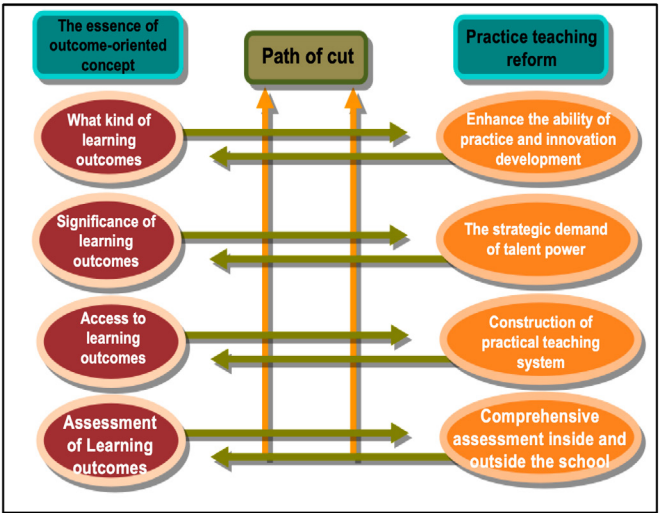


Figure 1: The essence of outcome-based learning (OBE) concept and the entry path structure of practical teaching reform

From Figure 1, we can find that the entry path of the two lies in the following aspects:

2.1 Establish the Essence of Learning Outcomes

The description of practical application ability and innovative development quality in the training objectives of accounting major in higher vocational schools is: to have basic professional knowledge of accounting, be familiar with relevant knowledge in the field of statistics and computer, realize the integration of business and finance in the daily business operation and production activities of enterprises, reduce enterprise costs, improve enterprise performance, enhance enterprise value, and embody innovative quality in practice.

The description of practical application ability and innovative development ability in the graduation requirements supporting this training objective is as follows: while mastering basic accounting professional knowledge, I should have the ability to use big data to analyze and make decisions, risk control ability, business analysis ability and prediction and decision-making ability, so as to realize the improvement of enterprise value and reflect the innovation and development ability in practical application. The structure of accounting expertise is shown in Figure 2.

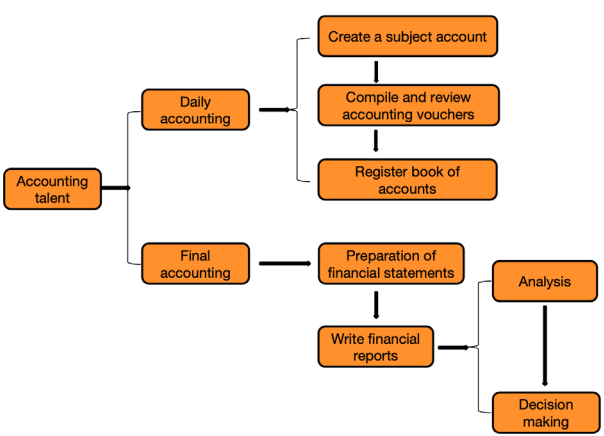


Figure 2: Professional knowledge structure of accounting talents

2.2 Understand the Contemporary Value of Learning Outcomes

At present, our country is thoroughly implementing the strategy of strengthening the country with talents in the new era, and urgently needs a group of compound accounting talents who are proficient in professional and familiar with information technology, strategic thinking and innovative ability. As one of the important bases for the training of accounting personnel, higher vocational schools undertake the important responsibility of supplementing and updating the knowledge of accounting personnel, expanding the knowledge structure, improving the comprehensive practical quality and innovative ability. Therefore, based on the outcome-based learning (OBE) concept, this paper implements practical teaching reform, constructs a “three-dimensional integration” practical teaching system, improves the quality of talent training, promotes accounting talents to adapt to digital transformation, forms a new pattern of differential positioning and collaborative development, and builds a large platform for cooperation and win-win. The strategy of strong country needs talent skills and professional training of accounting talents as shown in Figure 3.



Figure 3: Talent skills and professional training of accounting talents are required under the concept of results-oriented (OBE)

2.3 Access to learning outcomes

Through the analysis of the current practice teaching system of higher vocational accounting, the cultivation of students' practical

ability mainly depends on the theoretical teaching, with the school simulation experiment, enterprise post practice, accounting skills competition, accounting professional qualification certificate examination and other activities. However, in the development of specific teaching practice activities, there is a lack of effective connection, lack of systematicness and hierarchy, lack of time and scientific nature, lack of rationality and coordination. Therefore, the practice teaching system of higher vocational accounting should adhere to continuous improvement, change from static compliance to dynamic reform, take the market demand as the guidance, take talent training as the center, formulate practice teaching quality assurance mechanism to meet the needs of professional practice teaching.

2.4 Multi-Dimensional Assessment of Learning Outcomes

After the practical teaching, students' learning outcomes need to be evaluated. The evaluation path is the two-way combination of inside and outside the school, the process evaluation is the main method inside the school, and the goal evaluation is the main method outside the school. In the whole evaluation process, we should focus on the learning results obtained by students in daily education and teaching activities, take the best learning results as the goal orientation, improve students' professional quality, strengthen students' practical skills, and deepen the cultivation of students' practical innovation ability.

3 The Construction Of Practical Teaching System Of Higher Vocational Accounting Based On Outcome-Oriented

Based on the outcome-based learning (OBE) concept, it emphasizes the combination of talent training and social needs. According to the route of "demand-oriented + precise implementation + continuous improvement", it takes students to obtain the best learning results as the goal orientation, and combines with the new needs of the current society, and defines the training objectives of accounting professionals. To develop the skill index system that students need to master when they graduate, and explore the construction of practical teaching system that keeps pace with The Times. Figure 4 shows the design of the "three-dimensional integration" practical teaching system of talent training based on the outcome-based learning (OBE) concept.

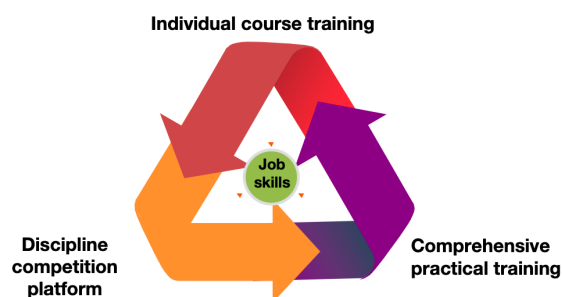


Figure 4: The practical teaching system under the results-oriented (OBE) concept —Three-dimensional integration

Figure 4 shows that the practice teaching system of higher vocational accounting major is guided by "learning results" and

based on the post skills needed by society, and constructs a "three-dimensional" practice teaching system of "individual course training, discipline competition platform and comprehensive practice training" that can support the achievement of results.

Single course training is implemented in the form of case teaching, based on discipline-related professional skills competition, to promote learning and further deepen students' understanding of the course. The content of comprehensive practice training courses is focused on professional skills training and professional comprehensive quality improvement, through professional practice experience of real business operation, reflection on problems in work, improve practical operation ability. Constantly summarize and analyze the students' comprehensive learning results, keep pace with The Times to optimize and improve the existing practice teaching system, and strive to cultivate students into skilled and intelligent talents in the current era.

3.1 Build the path

Consolidate the foundation and strengthen the practice. Based on the practical teaching activity platform, through the cost accounting experiment, advanced accounting experiment, accounting informatization experiment, intelligent tax experiment, ERP sand table simulation training, big data financial management experiment and other single training projects to improve students' core competence.

Based on competition, encourage innovation. It is deeply understood that participating in discipline competition is an important way to promote teaching reform. By establishing a good mechanism to promote learning and teaching through discipline competition, the standards and content of excellent discipline competition are introduced into curriculum teaching, and students are guided to actively participate in recognized, influential and suitable competition projects. For example, the intelligent Accounting competition of the Belt and Road and BRICS Skill Development and Technology Innovation Competition (higher vocational group), "Foster Cup" National College Students Audit Elite Challenge (higher vocational group), "Keyun Cup" national vocational colleges Accounting professional ability competition, Internet + College students Innovation and Creativity Competition, "Youth" National college students Entrepreneurship Competition, Challenge Cup and other national large-scale Through the competition, students can further understand and apply the knowledge they have learned, cultivate their practical ability and professional quality, enhance the training of innovative thinking, and stimulate their awareness of independent innovation.

School-enterprise cooperation and linkage education. "Point on" precise breakthrough, cooperation with key enterprises; "Online" efficient integration, cooperation with relevant functional departments, and actively strive for policy support and business guidance. "On the surface", we will comprehensively spread out, grasp policies in advance, and further expand cooperation areas, further deepen cooperation levels, and further improve cooperation mechanisms with the help of powerful platforms. We should find out the focus and breakthrough points of cooperation, make precise efforts, promote the integration of production and education, and achieve the teaching goal of "entry into the job immediately after admission and employment immediately after graduation".

3.2 Construction measures

Will need to be honest, plan to practice. If accounting information is distorted, then the market economy will be out of order. Therefore, higher vocational schools should focus on building a modern accounting training center integrating practical training teaching, scientific research, innovation and entrepreneurship, which should be equipped with several training rooms, such as accounting comprehensive training room, modern business practice center, securities simulation trading practice training room, ERP laboratory, etc. At the same time, it is supplemented by Yonyou ERP software, securities simulation trading operating system, tax declaration software, audit and other software systems, combined with the financial processing process under the information system, forming an on-campus simulation training system of “teaching, learning, and doing integration”, providing a place for students to project training, competition training, and imitation of real operation, and adhering to the work goal of improving the employment rate and employment quality. In the process of combining theory with practice, students should adhere to the professional ethics of “Ming Tao and thick morality, brave bear innovation, rigid and tenacious, erudite and elegant”, and develop the working habit of abiding by good faith.

Relying on the industry, expand the carrier. Accounting is not only a professional technology with technical attributes, but also a balanced management art with social attributes. In the process of implementing the principle-oriented enterprise accounting standards, the professional skills of accounting practitioners are required to be higher. It is an efficient measure for higher vocational schools to cultivate skilled talents by mutual cooperation between schools and social enterprises. In the whole process of education, it is a combination of deepening innovation of theory and practice by taking the actual needs of enterprises as the goal orientation. Higher vocational schools should attach great importance to school-enterprise cooperation, deepen cooperation in curriculum setting, talent training, teacher sharing, internship training, enrollment and employment, match the advantages of both sides, jointly create an optimal practical teaching system of “linkage education, joint management process, joint achievement”, and establish a number of practical training practice bases. The scope of the base can be extended from the local region to the whole province and developed areas outside the province, so that the school-enterprise cooperation project can effectively play the synergistic and win-win social benefits, and strive to improve the high-quality employment and professionalism of students. The cooperative units can involve high-tech, trade, service, construction and other types of enterprises. Based on the standards of enterprise employment, the students’ job ability is the goal, the real account operation of the enterprise is the training content, the production environment is the teaching environment, and the students’ practical ability and comprehensive quality of the workplace is the starting point, so as to realize the seamless connection between the school and the enterprise employment needs. First, based on its own educational advantages in the industry, undertaking the construction of the provincial financial cadre training center and the establishment of the basic skills training base for certified public accountants, and actively integrating into the CPA industry talent team construction system; Second, relying on the industry influence of provincial and municipal injection associations, jointly build dual-teacher

workstations, and improve the supporting system and mechanism of government, industry, school and enterprise cooperation; The third is to jointly build order classes with accounting firms and carry out the pilot modern apprenticeship system for basic skills talents. In the process of practical training, students and internship units can sign the “Modern apprenticeship talent training cooperation agreement” to clarify the responsibilities and obligations of family, enterprise and school, and achieve the idea and goal of school, enterprise and society to jointly cultivate students and develop students.

Multi-dimensional test, continuous improvement. The construction and optimization of practice teaching system of accounting major in higher vocational schools should be based on students’ practice and learning results, and adopt diversified evaluation standards. The evaluation results can be expressed as “meet/do not meet”, “achieve/fail to achieve”, “pass/fail” and so on. The results can be tested both inside and outside the school. The on-campus test can refer to the process participation and performance assessment standards, the quality of link homework, the learning achievement sharing and exchange inspection standards, the level of various majors and comprehensive competitions, the participation of scientific research projects, the publication of professional papers, the quality of graduation design (thesis), the application ability of professional theoretical knowledge and other aspects of comprehensive evaluation, and the off-campus test can refer to the off-campus education teaching basis Local assessment standards, social questionnaire results, enterprise survey visits, internship evaluation standards, internship work report quality, post performance evaluation, post sustainable development ability test and other forms of comprehensive evaluation, through the campus and off-campus combination of multi-dimensional inspection to comprehensively evaluate students’ final practice results, the evaluation results and training objectives were compared and analyzed. To improve the school-enterprise two-way teaching evaluation system with the main line of cultivating students’ ability and the enterprise evaluation of students’ internship and practical training as the leading part, and the comprehensive teaching quality evaluation and monitoring mechanism of schools, employers and parents, improve the shortcomings of the practice teaching system, and ensure that the practice teaching activities of higher vocational accounting can accurately grasp the characteristics of teaching objects. Efforts should be made to cultivate high-quality compound innovative accounting talents who “know strategy, business, finance, analysis, communication, and study frequently”, so as to provide momentum for economic transformation, upgrading, and high-quality development.

4 Conclusion

In the training of accounting professionals in higher vocational schools, practical teaching system occupies a crucial link. In this teaching link, students rely on solid theoretical knowledge and innovative practical thinking, in contact with real various actual economic business processes and data, shape the high-quality compound innovative accounting talents who “know strategy, understand business, fine finance, can analyze, good communication, and often study”. With the support of scientific theories and methods, this paper innovates ideas to deepen the four-dimensional connection of “teaching standards connecting

professional standards, teaching content connecting work business, training context connecting business reality, academic evaluation connecting enterprise assessment”, solve the problem of talent supply and demand, promote the high-quality development of vocational education, promote the quality and efficiency of skill

talent training, and fit the strategy of strengthening the country with talents in the new era. Cultivate compound accounting talents who are proficient in professional and familiar with information technology, have strategic thinking and innovative ability.

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