

Discussions on Higher Vocational Accounting Practice Teaching System Building

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Abstract: With the continuous social development, great progress has been made in all walks of life. Nowadays, the society requires for high-end talents with professional skills. The school-running target of higher vocational college is to cultivate graduates with professional skills and export professional talents to the society. The establishment of teaching target of higher vocational education and formulation of teaching system is to adapt to actual demands for talents. In this way, graduates can better adapt to the society and obtain long-term development. Higher vocational course teaching is more theoretical with higher requirements for practice compared with other majors. So teaching staffs should establish scientific practice teaching system during the process of higher vocational accounting teaching so as to ensure students to receive sufficient practical teaching, adapt to current social development and become professional and practical talents demanded by the society. The main content of this paper is to briefly analyze higher vocational accounting major practice teaching system building for the purpose of making contribution to the development of higher vocational accounting teaching.

1. Introduction

With the high-speed development of different social fields with obvious achievements obtained, the society needs talents with strong practical and professional skills. The school-running aim of higher vocational college is to cultivate professional graduates. Thus, higher vocational college must pay attention to students' practical teaching with students' cultivation as teaching target so as to satisfy the increasing demand of talents in the society. Cultivating students with professional skills and practice is the target of each major. So is higher vocational accounting. Higher vocational accounting course teaching with strong theory and higher requirement for practice compared with other majors requires teachers to establish scientific practice teaching system so as to guarantee students to receive fully practical teaching, adapt to social development trend and become professional and practical talents really demanded by the society. But in recent years, higher vocational colleges have not paid attention to the establishment of practical teaching system. So they lack the development in this aspect. Thus, higher vocational must strengthen cultivating students' practical ability while developing.

2. Brief analysis on higher vocational accounting professional talent internship and practical training

Higher vocational accounting with strong practical property requires teaching staffs to improve students' practical operation ability during teaching process. Higher vocational colleges must cooperate with off-campus enterprises and provide necessary chances for practice and internship so as to improve professional skills in early cultivation and training. College students' early cultivation and training means the first five years after graduation for internship and working which is important for college students to become elites and important for college students' future development and improvement. Thus, higher vocational colleges must take measures to cultivate higher vocational students early and find out the effective methods to help them become elites. Improving students' practical ability is the major task for higher vocational colleges to cultivate talents.

Higher vocational colleges must pay attention to practical teaching system building so as to improve their practical ability. Firstly, they must establish sound internship system, encourage students to participate in social internship based on completing academic work so as to improve their professional ability in continuous practice and internship. Secondly, higher vocational college must cooperate with off-school enterprises, look for suitable internship positions and chances to achieve win-win with enterprises, which can also guarantee graduate employment rate.

3. Brief analysis on the current development situation of higher vocational accounting practical teaching system in higher vocational college

3.1 Higher vocational campus-based training center has not played its effect

Currently, higher vocational colleges have sound in-campus training based which can satisfy students' practical demands of accounting specialty. But there exist great differences. Some schools' training bases exist in name only in experiment ability and experiment effect. With low usage rate, they are used as ordinary classrooms.

3.2 Higher vocational off-campus practical base develops slowly

To satisfy evaluation requirements, most of higher vocational colleges have established off-campus training bases which develop slowly. Reasons for this are as follows: firstly, accounting position is particular. Except for professional agency accounting companies, other ordinary companies can only recruit a limited amount of interns which makes it hard to get all students to participate in social internship. Secondly, Each enterprise has no sufficient power to help students' internship as they must undertake huge manpower and finance if arranging college students to practice in enterprises. Students with poor professional ability cannot bring profits to enterprises. Thirdly, accounting information is confidential so that most enterprises do not want to hire interns to deal with their accounting affairs. These reasons makes students' internship in enterprises become formalistic. They visit more but practice less, so that they cannot have chances to practice and operate.

3.3 Double-teaching type quality training teachers required by higher vocational accounting are not enough

Higher vocational accounting teaching requires for double-teaching qualified teachers but most of them do not have rich working experience. With a low standard in China, some teachers can be double-teaching qualified teachers only with economist and statistician professional ability. Some teachers can even prove by stamping in enterprises. Real accounting personnel with working experience and double-teaching qualification are turned down by schools due to insufficient academic background so that schools lack teachers with strong practical ability and rich teaching experience, which has become the bottleneck limiting higher vocational accounting practical teaching base building.

3.4 Higher vocational accounting student training methods in enterprise have problems

Currently, off-campus still lack methods of cultivating interns and they cannot give purposeful cultivation and formulate effective training plan based on college students' major, personal ability and development direction. For example, some enterprises focus on single content and put major task of training in improving college students' professional skills. But they have not cultivated college graduates' corporate culture and professional quality, which made college students lack adaptability and professional skill. Some enterprises even with no sound training system ignore later training even strengthening the early practice, or do not use standard training system to guarantee smooth implementation of cultivation plan.

4. Perfection measures of higher vocational accounting practical teaching system building

4.1 Higher vocational colleges must pay attention to higher vocational accounting practical teaching system building

Firstly, strengthen the practical accounting job position procedure cultivation work. It is possible to strictly implement position division under financial department in campus training base and carry out student practical simulation work, and abandon the formalistic teaching method, and guarantee real and effective accounting work through comprehensive application of electrified education, software and hardware.

Secondly, organize teachers to participate in enterprise practice regularly. "Sweep before one's own door". Only with professional ability, teachers can better guide students to carry out teaching training.

4.2 Enrich teaching methods and stimulate students' learning interest

Currently, most teaching staffs are still using traditional teaching methods, i.e. teach knowledge according to textbook contents and students listen at class. This makes teaching content single. So teachers can refer to other major teaching methods for higher vocational accounting teaching. For example, students try according to teachers' guidance instead of experiencing and design without graphic processing so that they cannot actively learn computer graph and image processing technology and fail to improve their learning effect. Thus, teaching staffs should refer to other teaching methods and give chances to students for automatic learning and practical accounting operation by themselves.

Teaching staffs can use case teaching method to stimulate students' learning motivation. Its major principle is teachers instruct some teaching examples to students and use the skill or knowledge repeatedly during lecturing so as to improve students' familiarity of the skill or tool and stimulate their learning motivation. For example, during flash course teaching, teachers can guide students for animation of animals' jumping and running. While lecturing shading layer, teachers can ask students to imitate the moving trail of searchlight. During CAD drawing teaching, teaches can combine commonly seen cylinder, screw and other objects in life to instruct various tools and commands and pay attention to combining with actual life so that students can accept easily, provide relaxed and pleasant learning atmosphere, stimulate students' learning motivation, and improve learning efficiency. Teaches can refer to this method during higher vocational accounting teaching so that students can obtain knowledge from detailed examples.

4.3 Organize interesting competition to stimulate students' motivation

Current teaching course examination method is based on students' attendance situation (class performance) and final exam scores, which will make students take the course only before final exam and make effort at the last moment. But they do not listen to lecture carefully at ordinary times or do not follow teachers' instructions. In addition, this kind of exam method cannot truly test students' actual operational ability. So current exam method needs to be further perfected.

For example, teachers can combine effective axillary teaching methods in higher vocational accounting course teaching such as asking students to learn their favorite field and give full play to their advantages.

4.4 Improve teaching staffs' comprehensive quality

Any course teaching with strong professionalism requires teachers to own proficient skills or software contents. So teaches must have professional quality, knowledge and spirit for the qualification of professional skill principle and teaching methods. By doing so, teaching work can be carried out. In realistic teaching work, there still exist formalism and low teaching quality cases. Some schools set strict requirements in talent selection but cannot retain talents in income and

treatment. Teachers' professional quality and spirit can be reflected in every details of teaching work. Only after mastering professional knowledge and software application, people can guarantee good teaching effect.

4.5 Help students to clarify learning target

Some teachers have no clear instruction during accounting course teaching, which makes students' learning target is very dim. Students without learning target will not have high learning interest so that teaching course cannot have good effect. So teaching staffs must help students to clarify learning target and find learning direction so that students can listen to lecture carefully without being disturbed by exterior temptation.

4.6 Perfect students' evaluation mechanism

The current performance evaluation mechanism in higher vocational colleges cannot effectively evaluate college students or there exist problems of non-implementation. In addition, higher vocational colleges ignore college student ideological education, or do not give enough care so that they cannot see the hope of future and thus they don't have powerful learning motivation. Sound management system is the guarantee to improve college students' cultivation effect. Higher vocational college must establish sound and perfect college students cultivation standard management system. Only by doing so, students' comprehensive quality can be improved.

5. Conclusions

The society requires for professional and practical talents. But higher vocational colleges have not paid attention to practical teaching system in recent years. The school-running target of higher vocational college is to cultivate graduates with professional skills and export professional talents to the society. Thus, scientific practice teaching system must be established during the process of higher vocational accounting teaching so as to guarantee students to receive practical education, adapt to social development trend, and become professional and practical talents really needed by the society.

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