

Exploration on the Construction and Optimization Path of the Curriculum System for Accounting Major in Higher Vocational Education

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Abstract: This article deeply explores the characteristics, existing problems, and optimization strategies of the construction and optimization path of the accounting major curriculum system in higher vocational education. Firstly, it analyzes the characteristics of market demand orientation, combination of theory and practice, and equal emphasis on skills and qualities. It also points out that the current curriculum system lags behind industry development, weak practical teaching links, and a single evaluation system. We propose optimization strategies to address these issues.

1. Introduction

With the rapid development of global economic integration and information technology, the accounting industry is undergoing profound changes, and the requirements for talent quality and ability are increasingly increasing. As an important platform for cultivating accounting talents, the construction and optimization of the curriculum system in higher vocational accounting directly affects the quality and effectiveness of talent cultivation. In depth research on the characteristics, problems, and countermeasures of the curriculum system in higher vocational accounting is of great significance for improving the quality of accounting education and meeting industry needs.

2. Characteristics of the Construction and Optimization Path of Accounting Curriculum System in Higher Vocational Education

2.1 Market demand orientation

In the construction and optimization path of the accounting curriculum system in higher vocational education, market demand orientation has become one of its significant characteristics. With the deepening of global economic integration and the rapid development of information technology, the accounting industry is undergoing unprecedented changes, and the skill requirements for practitioners are also increasing^[1]. At present, the accounting industry not only requires students to master solid accounting theories and skills, but also emphasizes their digital skills, international perspective, and comprehensive analytical abilities.

2.2 Combining theory with practice

Vocational accounting education is committed to achieving an organic combination of theoretical teaching and practical operation, building a complete and complementary education system. In terms of theoretical teaching, the curriculum system comprehensively covers the core theories and basic knowledge of accounting discipline, ensuring that students can establish a solid theoretical framework. With the continuous deepening of education reform, vocational accounting education is constantly innovating in teaching content and methods, striving to maintain the timeliness and cutting-edge of the theoretical teaching system. On the other hand, practical teaching has been significantly strengthened, providing students with rich practical opportunities through various means such as building school enterprise cooperation platforms, establishing on campus training bases, and conducting off campus internships.

2.3 Equal emphasis on skills and qualities

In the curriculum system of accounting major in higher vocational education, the cultivation of skills and qualities is equally important, which together constitute the cornerstone of students' comprehensive development^[2]. In terms of professional skill development, the curriculum system provides a detailed analysis of the core skills required in the accounting field, including but not limited to accurate accounting skills, profound financial analysis techniques, and efficient tax planning strategies, and designs a systematic training path. Through various methods such as course learning, simulated training, and practical exercises, students are ensured to master and flexibly apply these key skills, while the improvement of their overall quality cannot be ignored.

3. Problems in the Construction and Optimization Path of the Curriculum System for Accounting Major in Higher Vocational Education

3.1 The curriculum system lags behind the development of the industry

A significant problem facing the current curriculum system of accounting majors in higher vocational education is its lag, which makes it difficult to keep up with the rapid development of the accounting industry. On the one hand, the lack of timely updates to course content has become a key factor restricting the improvement of education quality. Some textbooks and course content still remain at the level of traditional accounting theory and practice, failing to timely absorb the latest policies, technological changes, and practical instances in the industry, resulting in a significant gap between the knowledge learned by students and market demand^[3]. On the other hand, the curriculum lacks foresight and fails to fully anticipate and integrate into the future development trends of the industry, such as the widespread application of technologies such as big data and artificial intelligence in the accounting field.

3.2 Weak practical teaching link

Practical teaching, as an important component of vocational accounting education, currently shows obvious weaknesses. The primary problem lies in the insufficient construction of practical training bases, which is mainly reflected in the limited investment of practical teaching resources in some vocational colleges. This leads to a shortage of practical training bases, outdated equipment, and single functions, making it difficult to meet the diverse and in-depth practical learning needs of students. On the other hand, the insufficient depth of school enterprise cooperation further exacerbates the weakness of practical teaching. Currently, school enterprise cooperation mostly stays

at the surface level, with a single form of cooperation, often focusing on simple internships and practical training, lacking mechanisms for deep participation and joint education.

3.3 Single evaluation system

In the evaluation system of vocational accounting education, the tendency towards singularity is increasingly prominent, becoming a bottleneck that restricts the improvement of education quality and the comprehensive development of students. The evaluation system overly emphasizes the assessment of theoretical knowledge, measuring students' academic performance through traditional methods such as closed book exams and written tests, while neglecting the comprehensive evaluation of students' practical abilities and comprehensive qualities^[4]. This evaluation orientation of "emphasizing theory over practice" not only fails to truly reflect students' comprehensive abilities and career potential, but also easily leads students to fall into the trap of exam oriented education, neglecting the cultivation of practical skills and innovative abilities.

4. Optimization Strategies for the Construction and Optimization Path of the Curriculum System of Accounting Major in Higher Vocational Education

4.1 Keeping up with industry trends and dynamically adjusting the curriculum system

To overcome the problem of the curriculum system lagging behind industry development, vocational accounting majors should establish a dynamic adjustment mechanism to ensure that educational content is closely aligned with industry trends. It is necessary to regularly review and update the course content, by establishing a dedicated course content update committee or relying on industry expert consulting groups, to timely integrate the latest policies, technological changes, examples, etc. in the accounting field into the curriculum system, ensuring the timeliness and cutting-edge nature of the knowledge learned by students. At the same time, in course design, we should enhance foresight, conduct in-depth research on industry development trends, and lay a solid foundation for students to embark on future career paths^[5].

4.2 Strengthening practical teaching and deepening school enterprise cooperation

In response to the weak practical teaching links, vocational accounting majors should increase investment in the construction of training bases, actively seek support from multiple parties such as the government and enterprises, and jointly build a network of training bases with complete functions and advanced equipment. These training bases should simulate real work environments, provide students with rich practical scenarios and opportunities, and promote their ability to transform theoretical knowledge into practical operations. At the same time, in order to deepen school enterprise cooperation, innovative cooperation models should be actively explored, such as co building internship and training bases, jointly carrying out scientific research projects, and jointly formulating talent training plans, in order to achieve resource sharing and complementary advantages.

4.3 Improve the evaluation system and focus on process evaluation

To solve the problem of a single evaluation system, vocational accounting majors should strive to build a diversified and process oriented evaluation system that covers multiple dimensions such as theoretical knowledge assessment, practical ability assessment, and comprehensive quality assessment, in order to comprehensively and objectively reflect students' learning outcomes and

comprehensive abilities. In terms of theoretical knowledge assessment, while maintaining traditional forms such as written exams and closed book exams, open-ended assessment methods such as case analysis and paper writing can be appropriately introduced to test students' knowledge application ability and innovative thinking. The evaluation of practical abilities should be closely integrated with practical courses, internship experiences, and other practical aspects, and evaluated through project operations, skill demonstrations, internship reports, and other forms to assess students' practical operational and problem-solving abilities^[6].

5. Summary

The construction and optimization of the accounting curriculum system in higher vocational education is a systematic project that requires close integration with market demand, strengthened practical teaching, and improved evaluation systems. By keeping up with industry trends, dynamically adjusting the curriculum system, increasing investment in training base construction, deepening school enterprise cooperation, and building a diversified and process oriented evaluation system, measures can be taken to effectively improve the quality and effectiveness of vocational accounting talent training, and meet the needs of industry development. In the future, vocational accounting education should continue to explore innovative paths, continuously optimize the curriculum system and teaching mode, and make greater contributions to cultivating more high-quality and high skilled accounting talents.

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