

Research on Innovative Teaching of University Accounting Major Based on "1+X" Certificate System

Changwen Zhang¹, Xiaoyu Pan², Luxin Wang¹

¹Business College, Central South University of Forestry & Technology, Changsha, Hunan, 410004, China

²School of Economics & Management, Changsha University of Science & Technology, Changsha, Hunan, 410076, China

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Abstract: The "1+X" certificate system in universities meets the needs of educational development at this stage, which can promote the comprehensive technical literacy level of talents, clarify the current situation of market economy and the requirements of society for talents, and gradually master the basic professional knowledge. The vocational skill level certificate in "1+X" pays more attention to the process of students' skill formation, emphasizing that students should not only master professional theoretical knowledge in the learning process, but also improve their professional ability through practical activities. Through the combination of school education and enterprises, the "1+X" certificate is carefully studied, and the school-enterprise cooperation mode is optimized, so as to optimize the curriculum integration and improve the accounting teaching effect under the background of the current new curriculum reform. This paper discusses the contents of the "1+X" certificate system, expounds the problems existing in the teaching of accounting major in colleges and universities under the background of the current "1+X" certificate system, and puts forward innovative teaching strategies for accounting major in colleges and universities based on the "1+X" certificate system, so as to provide assistance for realizing the goal of talent training.

1. Introduction

Based on the "1+X" certificate system, college accounting education is carried out, with students as the education center. Deepen the reform of professional training and evaluation mode of compound talents, improve the relevant training of teachers' teaching achievements and students' quality, and enhance their professional competitiveness [1]. The emergence of the "1+X" system can further improve the content and form of vocational education in China, so that relevant teachers can reasonably innovate with this certificate system as the guide and effectively improve the professional skills of college students in the specific teaching implementation process.

By offering courses compatible with vocational skill level certificates and embedding the certification standards and requirements of the leading enterprises in the industry, the transition and transformation of the training mode of digital intelligent financial talents will be gradually realized [2]. Through the combination of school education and enterprises, the "1+X" certificate is carefully studied, and the school-enterprise cooperation mode is optimized, so as to optimize the curriculum integration and improve the accounting teaching effect under the background of the current new curriculum reform.

2. Contents of "1+X" certificate system

In the "1+X" certificate system, the "1" stands for academic certificate, which refers to the academic certificate issued by the institutions that implement academic education in China's education system to the subjects who have completed the phased learning tasks of education. And "X" is the grade certificate of vocational skills, which is the certificate of vocational skills level issued by schools and educational institutions for the educated. Therefore, we should pay attention to exploring the integration strategy of "1+X" system in accounting teaching, so as to better cultivate talents needed by social development.

Through the pilot promotion of the "1+X" certificate system, universities and colleges have fully practiced that "1" is the foundation and "X" is the supplement, organically combining on-campus vocational education and off-campus vocational training, and the vocational skill level and vocational training level complement each other, deepening the integration of production and education in the construction of vocational training system. These grade certificates "X" of university accounting major are the supplement to university education [3-4]. The close combination of "1" and "X" can give full play to the advantages of professional education and vocational education, and enhance the demand of universities for the quality of compound technical and skilled talents. Let teachers combine the actual situation of students in the specific teaching practice process to formulate new countermeasures for specific talent training, which can greatly help the educational reform in universities and colleges.

3. Significance of implementing "1+X" certificate system in accounting major

3.1. Improve the quality of personnel training

The "1+X" certificate system in universities meets the needs of education development at this stage, which can promote the comprehensive technical literacy level of talents, clarify the current situation of market economy and the requirements of society for talents, and gradually master the basic professional knowledge [5]. The "1+X" certificate system closely combines skill standards with professional subject teaching, especially professional teaching, and at the same time combines course content with vocational skill level training, so that students can constantly improve their college skills level in addition to mastering professional knowledge, which is a powerful supplement to academic education. In addition, it can better stimulate the enthusiasm of all sectors of society, enable them to actively participate in educational activities, better realize the effective development of human resources, and promote the construction of a learning society with national learning and lifelong learning and the construction of a powerful country with human resources.

3.2. Promote the integration of production and education

The vocational skill level certificate in "1+X" pays more attention to the process of students' skill formation, emphasizing that students should not only master professional theoretical knowledge in the learning process, but also improve their professional ability through practical activities [6-7]. Under the background of "1+X" certificate system, students can understand the enterprise background and the development of accounting industry and get in touch with the latest industry information in the process of obtaining vocational skills certificates. By participating in the whole process of talent training in universities and colleges, school-enterprise cooperation is oriented to deepen the integration of production and education, and jointly explore the collaborative education mechanism, integrating the acquisition of several vocational skill level certificates with the process of vocational ability promotion, and comprehensively improving the training level of compound talents in universities and colleges.

4. The present situation of accounting education in universities

4.1. The curriculum system is unscientific

Through visiting and investigating teachers' representatives and cooperative enterprises in our school, 100 questionnaires were compiled according to the needs of enterprises, and 90 questionnaires were recovered, with a questionnaire recovery rate of 90%. Through investigation, we know that students' choice of major is greatly influenced by external factors, mainly determined by parents' and teachers' propaganda and their own interests, and employment prospects are rarely considered (Figure 1). In addition, 95.36% students think that there are too many theoretical courses and too few practical courses for accounting majors.

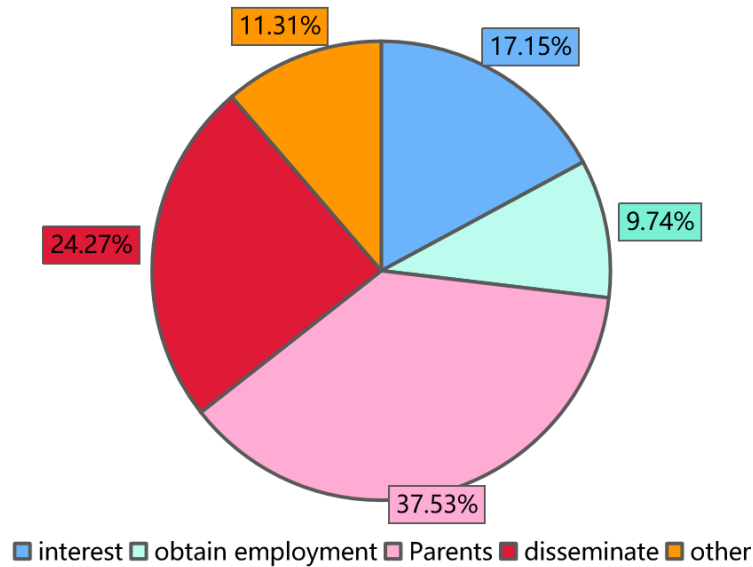


Figure 1 Factors considered in choosing accounting major

Compared with other courses in economics and management, accounting major courses are theoretical, computationally intensive and boring. Looking at the curriculum of accounting major in many universities, there are many basic courses, public courses and academic professional courses filled with students' three-year study life, while practical courses are few and far between except some computer courses and graduation internships.

4.2. Lack of school-enterprise cooperation

At present, the cooperation with enterprises in the development of accounting exhibition industry needs to be further improved. Accounting work is highly technical and rigorous, and enterprises implement jobs in their work. Under this educational mode, accounting students can only obtain accounting qualification certificates through theoretical study according to their own development needs, and constantly improve their professional skills [8]. There is a general pressure in universities to transform traditional financial talents training into digital intelligent financial talents training.

4.3. Single teacher structure

At present, the unreasonable allocation of university teachers is serious, and the quality of "double-qualified" teachers is insufficient. Teachers don't consider the market demand comprehensively. In the specific teaching process, teachers pay more attention to the subject content of their major, but they don't understand the actual requirements of society or different enterprises for accounting professionals. At the same time, teachers' own development awareness is insufficient, and they fail to take the initiative to carry out learning, resulting in a shortage of professionals.

5. Innovative teaching strategy of college accounting major based on "1+X" certificate system

5.1. Innovative educational concept

At present, many universities are exploring educational reform. With the "1+X" certificate system getting more and more attention and recognition, universities also need to combine the needs of the development of the times to carry out teaching optimization reform. Universities should clarify the advantages of the "1+X" certificate system, combine it with teaching, form a brand-new system, clarify the requirements of the society for talent development at this stage, promote the renewal of educational concepts at this stage, create a brand-new educational environment, and promote the improvement of talents' comprehensive literacy level [9].

In the training of accounting professionals, we should focus on the research of accounting

practice teaching. When students master the relevant accounting professional knowledge, we should focus on training their hands-on ability, such as the preparation of accounting vouchers, the preparation and analysis of financial statements, the specific operation of financial management software, etc. These professional skills will be frequently used after engaging in accounting work.

5.2. Strengthen the construction of "double-qualified" teachers

In order to better meet the requirements of "1+X" certificate system and cultivate high-level compound talents, it is necessary to strengthen the construction of "double-qualified" teachers. First of all, teachers should go deep into the front line of enterprises, actively participate in enterprise skills training and post-employment training, and constantly improve their professional skills. Secondly, universities should actively introduce enterprise teachers and constantly improve the structure of teachers. Finally, through the promotion of the "1+X" certificate system of university accounting major, an effective "double-qualified" teacher training evaluation mechanism is formed, and the professional skill level of university teachers is really improved.

In addition, universities should actively implement the development strategy of "going out and bringing in", and regularly invite outstanding accounting talents from enterprises with school-enterprise cooperation to give special lectures in our school to teach practical experience to accounting teachers and explain the development trend of enterprises and industries, so as to solve the problems of lack of practical experience of accounting teachers in our school. Improve teachers' quality through various activities and encourage teachers to participate in research [10]. Improve the quality of teachers through the work with enterprises, so that teachers can improve their skills in practice, so as to better improve their overall quality.

5.3. Strengthen school-enterprise cooperation

Under the "1+X" certificate, we should pay attention to strengthening the expectation in the teaching of college accounting specialty, realize the project cooperation, and gradually promote its depth and breadth. By setting up sharing center, R&D center and social training service center, the dual functions of education, teaching and service industry are endowed to the industrial college, which is helpful to introduce industrial elements and real business into teaching, provide services for the industry at the same time, and form a benign interaction between schools and enterprises.

First of all, universities should regularly go deep into relevant cooperative enterprises to carry out research, hire corporate accounting experts as course consultants and full-time teachers to jointly transform corporate work scenarios and typical fiscal and taxation cases into teaching scenarios and typical tasks, and promote the deep integration of professional education and vocational skill level certificates.

Secondly, in order to truly understand the actual situation of different enterprises, as teachers, they can enter some enterprises in advance to take the post. In the process of taking the post, teachers can fully understand the management processes of different enterprises, and in the specific personal practice process, they can understand the actual needs of enterprises for talents. At the same time, they can also help teachers to constantly update their theoretical knowledge and enrich their knowledge reserves during the enterprise learning stage.

Finally, through the development and construction of the third-party platform, a brand-new development mechanism is formed, and the advantages of its system are used to carry out teaching, promote enterprises to actively participate in various studies, ensure the fairness of the system, reserve enough space, create a brand-new environment for students, and improve their comprehensive literacy. Clear the actual characteristics, carry out teaching practice exploration from multiple angles, improve the current mode, and improve the teaching quality.

5.4. Improve the talent assessment system

In the specific teaching implementation process, teachers should make students get used to this professional grade assessment model. In the previous university teaching process, many teachers may mainly use the traditional examination form to verify students' mastery of knowledge through some fill-in-the-blank questions and judgment questions, but this assessment model is too

theoretical, and teachers have no way to verify students' practical ability and actual mastery of relevant knowledge.

Under the implementation of the "1+X" certificate system, universities must reform the evaluation criteria, combine the process assessment with the summative assessment, focus on the students' process assessment and pay attention to the students' learning process. In addition, universities should strengthen the supervision and control of the qualification certificate grading examination by improving the examination room monitoring system, adding invigilators and perfecting the certificate examination system, strictly control the examination, prevent students from cheating in the practice certificate examination, and ensure that the structure of qualification certificate grading examination is true and effective.

6. Conclusions

The emergence of the "1+X" system can further improve the content and form of vocational education in China, so that relevant teachers can reasonably innovate with this certificate system as the guide and effectively improve the professional skills of college students in the specific teaching implementation process. Under the background of "1+X" certificate system, students can understand the enterprise background and the development of accounting industry and get in touch with the latest industry information in the process of obtaining vocational skills certificates. In the teaching of accounting specialty, we should constantly explore the specific application strategy of "1+X" certificate system, so as to better cultivate talents needed by social development.

Acknowledgements

1) Teaching Reform Project of Central South University of Forestry and Technology in 2017(Project No.71302).

2) Case Course Project for Professional Degree Postgraduates of Central South University of Forestry and Technology in 2018 (Project No.71402)

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