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Innovative Teaching Reform Strategies for Higher Vocational Financial Accounting Courses

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Abstract: Financial Accounting is a core compulsory course for finance-and-economics-related majors in higher vocational colleges. It undertakes the important mission of cultivating grassroots accounting practitioners, consolidating students' core professional competencies and matching the competency demands of enterprise posts. To implement the development requirements of quality improvement, excellence-building and integration of industry and education in vocational education, colleges should base themselves on the school-running characteristics of higher vocational education. Teachers shall carry out curriculum teaching innovation and reform by combining post-practice rules and students' learning features. Against such a backdrop, this paper studies the innovative teaching reform of Higher Vocational Financial Accounting courses, analyzes existing problems in the traditional teaching of the course, elaborates the educational value and practical significance of curriculum teaching innovation and reform, and puts forward targeted innovative reform strategies. It helps higher vocational colleges build a theory-practice integrated financial-accounting teaching system, improve teachers' practical teaching capabilities, and cultivate high-quality skilled accounting talents who are competent for enterprise posts and equipped with comprehensive professional qualities.

Keywords: Higher vocational colleges; Financial accounting; Teaching innovation; Teaching reform; Integration of industry and education

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1. Introduction

With the continuous deepening of vocational-education reform in China, the *Vocational Education Law* clearly stipulates that vocational education must adhere to employment-oriented goals and competence-centered principles, and focus on cultivating technical-and-skilled talents who can adapt to social development and industrial upgrading. Higher vocational colleges must proactively promote curriculum-teaching innovation and reform. Teachers need to change traditional teaching mindsets, reconstruct teaching contents based on post requirements, innovate teaching modes, and improve practical-training systems, so as to effectively raise the teaching quality of Financial Accounting courses, facilitate quality upgrading of talent cultivation for finance-and-economics majors in higher vocational colleges, and deliver high-quality grassroots

accounting skilled talents for regional small-and-medium-sized enterprises [1]. Therefore, exploring innovative teaching-reform strategies for Higher Vocational Financial Accounting courses bears great significance.

2. Problems existing in traditional teaching of higher vocational financial accounting courses

2.1. Disconnection between teaching contents and industrial post requirements

As the main body for curriculum construction, colleges show an obvious lag in building the Financial-Accounting curriculum system and updating course contents, and can hardly adapt to developmental changes in the accounting industry in the new era. The curriculum structure is unreasonably designed. Traditional curriculum systems place excessive stress on basic theoretical knowledge, while core practical content for posts such as account-book practice, finance and tax declaration, and intelligent accounting takes up a small proportion. The class-hour ratio between theoretical teaching and practical training is imbalanced, failing to highlight the school-running feature of "valuing skills and emphasizing hands-on practice" for higher vocational education. In addition, curriculum contents lack post-targeted design. Teaching modules are not reconstructed by combining work scenarios and work tasks of grassroots accounting posts in small-and-medium-sized enterprises. Curriculum contents are generalized and highly homogenized. Teachers can only teach according to the framework of established textbooks. Consequently, students acquire fragmented knowledge and can hardly form complete post-oriented work-related thinking.

2.2. Rigid teaching modes adopted by teachers

As implementers of classroom teaching, most teachers still follow the traditional lecture-based teaching mode with single and rigid teaching methods, which can hardly stimulate higher-vocational students' learning initiative. On the one hand, classroom teaching centers on theoretical explanation, formula memorization and example-problem calculation, with one-way knowledge output throughout the process. There is insufficient student-teacher interaction and hands-on practice drills. Higher-vocational students generally have weak logical thinking yet a strong demand for visual learning. Dull theoretical indoctrination tends to trigger students' weariness toward study, leading to continuously low classroom participation [2]. On the other hand, most teachers fail to make rational use of information-based teaching tools. They still rely on blackboards and static PPT presentations, and make insufficient use of virtual-simulation teaching, online practical-training platforms, and intelligent-accounting teaching systems. Real-world enterprise accounting-processing scenarios cannot be simulated, resulting in disconnection between classroom teaching and practical-practice scenarios.

2.3. Imperfect practical-training systems in colleges

Defects exist in the finance-and-accounting practical-training-teaching systems of colleges, which impair the cultivation of students' practical capabilities. In terms of practical-training teaching, on-campus practical-training equipment is updated belatedly. Some practical-training software adopts outdated versions and is incompatible with mainstream intelligent financial-accounting software widely adopted by enterprises such as Kingdee and UFIDA. Most practical-training classes are confined to simple and repetitive accounting-book processing [3]. Real enterprise account information and full-process practical training for post-related work are lacking. Besides, off-campus practical-training bases built through school-enterprise cooperation suffer from low utilization rates. Off-campus internships become a mere formality. No stable,

long-term and systematic on-the-job internship mechanism has been formed. Students rarely get chances actually to engage in business-practice operations and fill out accounting vouchers, so their practical capabilities cannot be effectively improved.

3. Value of innovative teaching reform for higher vocational financial accounting courses

3.1. Helping enhance core competitiveness of colleges

Carrying out teaching reform for Financial Accounting courses is one of the important measures to improve financial-discipline literacy and highlight disciplinary characteristics, and it is of great significance to the overall educational quality of colleges. On the one hand, it drives higher-vocational colleges to build curriculum systems that meet industrial talent-cultivation demands, shifts Financial-Accounting course learning from theoretical orientation to post-oriented practical-practice orientation, and adjusts the curriculum-system setup for finance-and-economics majors to adapt to the goal of practical-skill cultivation in vocational training. On the other hand, the optimization of teaching-mode reform encourages colleges to further participate in industry-university-research integration. While ensuring teaching standards satisfy enterprise practical-work requirements, teaching contents can keep pace with the latest changes in industrial laws and regulations. Thereby, the sense of gap between classroom learning and post-practice is narrowed, and the professionalism and practical applicability of knowledge acquired by students are improved. High-quality curriculum-teaching reform can build featured teaching brands for colleges, raise the reputation and core competitiveness of finance-and-economics majors, help colleges gain competitive edges amid homogenized development of vocational education, and better serve the developmental demands of regional economy [4].

3.2. Helping improve teachers' comprehensive teaching capabilities

Innovative teaching reform provides important opportunities for teachers' professional growth and teaching-competence improvement, and comprehensively promotes the transformation of teachers from traditional lecture-oriented teachers to dual-qualified and innovative teachers. Curriculum reform requires teachers to proactively follow new finance-and-tax regulations in the industry, new skills for accounting posts and new information-based teaching technologies. It pushes teachers to step out of their comfort zones of established teaching, continuously update their own professional-knowledge systems, make up for shortcomings in practical-practice teaching, and enhance their professional literacy and post-related cognitive abilities. The innovation and reform of teaching modes require teachers to explore new teaching approaches including information-based teaching, project-based teaching and layered teaching. It exercises teachers' capabilities in teaching design, classroom control, practical-training guidance and information-technology application, and breaks rigid traditional teaching mindsets [5].

3.3. Helping improve students' core employability

The ultimate goal of teaching innovation and reform carried out by colleges and teachers is to enhance students' professional capabilities and employment quality, and lay a solid foundation for students' career development. Post-reform curriculum contents fit enterprise post demands. With real enterprise accounting projects as teaching carriers, teachers can help students master core practical skills such as the latest finance-and-tax policies, intelligent accounting and finance-and-tax declaration, help students get out of the

dilemma of "engaging in armchair theorizing", and cultivate students' post-oriented work-related thinking and practical capabilities. New teaching modes can fully mobilize students' learning initiative. Interactive, project-based and scenario-oriented teaching methods transform students from passive listeners into active practitioners and inquirers, effectively improving students' learning efficiency and interest in professional study [6].

4. Innovative teaching-reform strategies for higher vocational financial accounting courses

4.1. Reconstruct curriculum systems and dynamically update teaching contents

As the leading body for curriculum construction, colleges shall fully reconstruct Financial-Accounting curriculum systems based on industrial development and post demands, and establish mechanisms for dynamic updating of teaching contents [7]. First of all, according to the work requirements for cashier, assistant accountant, and general-ledger accountant posts in small-and-medium-sized enterprises, colleges shall reconstruct curriculum systems following the concept of "occupational-field segmentation". Curriculum contents are divided into six major modules: bank settlement business, transaction-business processing, cost accounting, statement preparation, tax declaration, and computerized accounting. Obsolete theoretical knowledge is removed, while teaching modules covering electronic-invoice management, automated tax-planning and information-based accounting are added to guarantee the timeliness and practical applicability of teaching contents. Secondly, colleges shall build dynamic curriculum-optimization mechanisms, hold regular curriculum seminars, and invite full-time teachers and industrial experts to participate in research. Timely follow changes in finance-and-tax policies, technological updates and shifts in enterprise post demands. Make minor revisions to curriculum syllabi every academic year and major revisions every year to prevent teaching content from lagging behind industrial development [8]. Finally, colleges shall optimize class-hour allocation and substantially increase the proportion of practical-practice sessions. Adjust the original theoretical-to-practical class-hour ratio from 2:1 to 1:1. Intersperse targeted practical-practice drills, comprehensive financial analysis and simulated work-scenario teaching contents to highlight the goal of practical-ability cultivation for higher-vocational colleges. Meanwhile, colleges organize teachers to compile school-based practical-training textbooks, collect real financial cases from local small-and-medium-sized enterprises and introduce them into classroom teaching to enhance the pertinence and practicality of teaching contents [9].

4.2. Innovate teaching modes and build information-based smart classrooms

As implementers of classroom teaching, teachers shall proactively change teaching concepts, abandon traditional one-way indoctrination-oriented teaching modes, innovate diversified teaching methods in accordance with higher-vocational students' learning characteristics, and build smart classrooms relying on information-based technologies. First of all, teachers shall actively advocate project-driven, scenario-oriented teaching modes. With complete real-world financial projects from enterprises, decompose course contents into corresponding post tasks. Guide students to complete full-process practical-training tasks, including filling out vouchers, registering account books, reconciling accounts, and preparing financial statements, through group cooperation. Students can master professional knowledge and skills and develop professional mindsets while completing work tasks. Secondly, teachers shall make full use of information-based means for teaching. Adopt online tools including Superstar Learning Platform, Rain Classroom and Zhihuishu

Accounting Practical-Training Platform to formulate online-offline integrated teaching plans: before class, assign micro-lecture videos, policy interpretations and preview exercises for students to study independently; during class, adopt bullet-screen interaction, in-class quizzes and breakthrough-style games to improve student-teacher interaction, and purposefully resolve problems encountered by students in pre-class preview; after class, assign online practical-training projects and extended exercises to broaden learning boundaries further [10]. Finally, teachers adopt layered teaching modes. Divide students into basic-level classes and improvement-level classes according to their academic foundations and learning abilities, and set differentiated teaching objectives, tasks and practical-training materials. Focus on basic-skill training for students with weak foundations, and add content on complex-accounting-work processing and finance-and-tax-planning expansion for high-ability students. This satisfies diverse learning demands of individual students and comprehensively improves overall teaching outcomes [11].

4.3. Improve practical-training systems and construct diversified assessment mechanisms

Colleges shall focus on cultivating students' practical capabilities, improve theory-practice integrated practical-training-teaching systems, and, meanwhile, reform traditional assessment modes and build all-round and diversified evaluation mechanisms. In terms of practical-training-system construction, colleges shall strengthen on-campus practical-training conditions, update intelligent finance-and-tax practical-training sand-tables and accounting-computerization software, equip enterprises' latest financial-accounting devices and systems, and build simulated-enterprise-accounting-work practical-training rooms. Strengthen school-enterprise cooperation, establish long-term stable practical-teaching bases together with local small-and-medium-sized enterprises and tax-related intermediary institutions, and set up off-campus internship bases. Ensure that students are sent to such bases for follow-up or on-the-job internships every semester, so that students can personally experience real-world accounting work in enterprises such as bookkeeping and tax declaration and accumulate more hands-on professional practical experience [12]. In addition, colleges shall regularly hold accounting-skill competitions and finance-and-tax-business simulation contests to mobilize students' work enthusiasm and subjective initiative and improve their working capabilities and efficiency. In terms of assessment-evaluation reform, colleges shall abolish the single evaluation mode that takes final-term examination scores as students' academic results, and adopt a four-dimensional evaluation system of "process-oriented assessment + skill assessment + theoretical assessment + comprehensive-quality assessment". Among them, process-oriented teaching assessment accounts for 30 %, skill assessment 40 %, mid-term theoretical assessment 20 %, and quality assessment 10 %. This assessment method evaluates students' attendance, hands-on capabilities and basic theories, and also highlights their professional-ethics literacy. Diversified evaluation approaches can reflect students' comprehensive ability levels in a more comprehensive and objective manner, prompt students to attach importance to practical capabilities and professional-ethics literacy, and meet the demands of employing units [13].

4.4. Strengthen teaching-staff development and build dual-qualified teaching teams

Teaching-staff teams constitute the core guarantee for the implementation of curriculum-teaching reform. Colleges shall continuously strengthen the construction of teaching staff for Financial Accounting majors and build high-quality dual-qualified teaching teams. First of all, colleges shall establish mechanisms for teachers to practice in enterprises, requiring professional teachers to take regular on-the-job internships in school-enterprise-cooperation enterprises and tax-service-related institutions every academic year. They can

learn practical work such as enterprise management and tax declaration, update post-related cognition and make up for insufficient practical-practice experience [14]. Secondly, colleges shall build teacher-learning websites, organize regular information-technology education-and-training sessions, finance-and-tax-policy research workshops and vocational-education-teaching-reform seminars. Teachers are encouraged to participate in classroom-teaching contests, scientific-research projects and textbook compilation to improve their teaching-innovation capabilities and professional proficiency comprehensively. Finally, colleges adopt an internal-external dual-appointment system. Invite senior accountants with rich practical experience and finance-and-economics professionals from industry to serve as part-time off-campus teachers for lecturing, practical-training guidance and system development. This makes up for the deficiency of on-campus teachers lacking workplace experience, and forms a dual-qualified teaching team consisting of full-time teachers plus industrial experts, providing solid faculty support for curriculum-teaching innovation and reform [15].

5. Conclusion

To sum up, Financial Accounting is a core course for finance-and-economics-related majors in higher vocational colleges. Its teaching quality directly determines the cultivation quality of accounting-skilled talents and relates to students' employment development and the major school's standards. Faced with the new situation of industrial development and vocational-education reform, colleges must take the main responsibility for curriculum construction, continuously promote the optimization and upgrading of curriculum systems, practical-training systems and teaching-staff teams, and focus on cultivating students' post-oriented practical capabilities and comprehensive professional qualities. In follow-up work, colleges shall keep advancing teaching reform, cultivate high-quality accounting technical-and-skilled talents adapted to industrial demands, and provide powerful talent support for the development of regional finance-and-economics industry and high-quality development of vocational education.

Disclosure statement

The author declares no conflict of interest.

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