

# Analysis on the School-Enterprise Collaboration in Accounting Courses in Vocational Colleges Under the Background of Digital Economy

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**Abstract:** The development of modern industry and scientific and technological innovation cannot be separated from the support of human resources. Therefore, the improvement in education is crucial for the advancement of technology and further modernization. The integration of the industry and education includes the reform of the training mode of financial and accounting talents, the implementation of the school-enterprise collaboration system “double subjects, six integrations,” and building a school-enterprise talent training system.

**Keywords:** School-enterprise collaboration; Talent training mode; Accounting courses

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## 1. Introduction

The collaboration between enterprises and schools is necessary due to the need for the integration of the content of the industry into school education, which is especially important in vocational school. This is because the goal of a vocational school is to prepare students for the industry<sup>[1]</sup>. In view of the widespread problems in the training of accounting professionals in vocational colleges, such as the disconnection between the syllabus and job requirements, and the lack of in-depth school enterprise cooperation. Therefore, schools should collaborate with enterprises, make full use of school-enterprise collaborative resources, and focus on the key elements of talent training, such as curriculum system, practical teaching and school-enterprise collaboration. Moreover, an accounting talent training scheme and practical teaching system should be designed by referring to the training system for accounting talents in small and medium-sized enterprises. This system should then be practiced for two years, new curriculum resources should be constructed, and the teachers should be given further training, so as to further explore the effect of the “double subjects and six collaborations” system.

## 2. The significance of research on the industry-education integration in accounting courses

### 2.1. It meets the new requirements for accounting majors in view of the industrial upgrading and digital economy

In view of the industrial upgrading and the wide application of big data technology, different industries become interrelated, and the industry boundaries are becoming increasingly blurred. As a result, new requirements for graduates’ surfaced in terms of knowledge, application, and innovation. Finance and

accounting personnel are then required switch their specialization from pure accounting to management accounting, which provides a good opportunity for the innovative development of accounting majors. At the same time, the demand for accountants in the industry allows the strategic development of accounting majors. In the outline of the development plan of Guangdong-Hong Kong-Macao Greater Bay Area, four visions regarding the accounting and finance industry were put forward. These visions created many opportunities for the development of the accounting and finance sector. Therefore, there is a high demand for accounting talents, and there is an urgent need for interdisciplinary, high-quality, and skilled talents in the finance and economics sector <sup>[2]</sup>.

## **2.2. It is a solution to the existing problems in the training of financial and accounting professionals**

Vocational colleges generally have the same syllabus, quality of education of accounting and finance courses are unequal, but the quantity of students is excessive, forming negative competition <sup>[3]</sup>. The practical lessons in accounting courses are limited, and the lessons are simulation-based, which is far from what is applied in the industry. Besides, the case studies are not comprehensive, in which contents of accounting are emphasized, but aspects like financial management and tax declaration are not considered, the latest informatization and big data technology are also not incorporated into the courses. This makes it difficult to ensure the sustainability of knowledge and skills. Colleges and universities only emphasize accounting skills alone, and the curriculum structure not comprehensive. As a result, the students' professional knowledge is narrow and cannot meet the needs of industrial transformation and upgrading. Consequently, it would be difficult to develop new innovative talents <sup>[4]</sup>.

## **3. It is a new way to improve the school running level of professional groups and regional service ability**

Through the school-enterprise “double subjects, six integrations” talent training model, we can groom the teachers, improve the students' skills, and encourage them to actively participate in vocational skills competition. In this way, the reform of accounting courses and the school-enterprise collaboration can be realized, improving the students' employability skills and the collaboration between enterprises and schools. School-enterprise collaboration improves the quality of professionals, forming the characteristics and advantages of the accounting profession, which will be influential in the Pearl River Delta region.

## **4. Main problems of the traditional talent training system**

### **4.1. Absence of occupational demand**

The financial and accounting courses offered in colleges and universities failed to fully carry out market research when formulating the talent training programs. For example, the type of talents needed in the industry. Only by understanding the needs and integrating them into the talent training program can the students adapt to the needs of occupation and industrial development <sup>[5]</sup>.

### **4.2. Outdated course content**

The content of accounting courses in some colleges and universities are outdated, and is not in line with the new technologies and not applicable in the industry. This outdated syllabus cannot meet the industry's demand for innovative talents in the era of digital economy <sup>[6]</sup>. The curriculum content fails to meet the needs of the digital economy industry and the new system and software of accounting enterprises.

### **4.3. The teaching staff lacks practical ability**

In the era of digital economy, more are required of professional talents. Hence, teachers must not only have rich theoretical knowledge, but also excellent practical skills. Many teaching staff of vocational colleges

lack working experience in enterprises <sup>[7]</sup>. Some higher vocational colleges lack of capable teachers, that is “double qualified” teachers who understand professional theoretical knowledge and have practical experience. More qualified teachers should be recruited instead of those with lower qualifications. This is because the quality of talent training is largely dependent on the quality of the teachers <sup>[8]</sup>.

#### **4.4. Lack of long-term mechanism in practical teaching**

Practical lessons play an important role in improving students’ practical skills <sup>[9]</sup>. When setting up the curriculum, the school emphasizes too much on theoretical knowledge and ignores the importance of practical lessons. Besides, the content theoretical and practical courses are not well-connected, and the proportion of class hours are not reasonably allocated. There is insufficient investment in the construction of training rooms and centers, thus they cannot meet the needs of the lessons. Moreover, there are a series of problems in the teaching of practical lessons, such as lack of management, guidance, and safety and quality supervision in the process of the practical lessons.

### **5. The realization path of talent training system reform**

#### **5.1. Exploring the “double subjects, six integrations” accounting talent training mode**

According to the survey of the needs of the majority of small and medium-sized enterprises, through the collaboration of schools and enterprises, exploring the school enterprise “double subjects, six integrations” accounting talent training mode, and setting up high-quality education courses and skill training course system based on the concept of “morality and technology,” a well-connected three-year quality courses and skill training can be created. A progressive and comprehensive process practical teaching system should be built with student growth as the goal. In order to formulate a new talent training mode, both schools and enterprises need to jointly promote the school-enterprise collaboration. The needs of the industry needs to be accurately identified, and content such as job requirements, workflow, real accounts and taxes, and corporate culture should be incorporated into the lessons. A school-enterprise collaborative training plan can also be designed, where the schools and enterprises collaborate in terms of sharing resources, organizing competitions, and construction of training bases. The school-enterprise mechanism of “double subjects, six integrations” allows professional diagnosis of issues faced by colleges, and can help provide systematic solutions for the cultivation of accounting talents.

##### **5.1.1. School-enterprise collaboration to build the education curriculum with morality and technology as the basis**

The curriculum system is centered on the principle of “cultivating both morality and technology.” To accomplish this, the structure of the three-year course will be as follows: in semesters 1 and 2 the basics of accounting would be taught to ensure that students master the basic professional ability and enhance their adaptability and employability; in the semesters 3–4, core literacy and professional literacy will be taught, and interdisciplinary courses like engineering and technology, art and innovation, and entrepreneurship courses will be offered, along with special accounting skills, and interdisciplinary skills training courses; In the semester 5–6, the focus will be on carrying out students' ideological and political education and professional quality education, and at the same time carrying out industrial training for students.

##### **5.1.2. School-enterprise collaboration to build a comprehensive practical teaching system**

A progressive and comprehensive practical teaching system should be developed based on the “on campus” and “off campus” environments, focusing on cultivating students’ professional basic skills, special skills, comprehensive skills, innovative skills, and their training should be done step by step, from simple to complex.

The school resources and virtual platforms can be utilized during the lessons. The lessons can be designed based on the students' learning and growth, from basic to comprehensive, from manual accounts to electronic accounts, from accounting to financial management.

During the internship program, elements like one-to-one mentor-mentee, department rotation, hierarchical and progressive training system, and monthly assessment should be included. Besides, the job classification and hierarchical training accounting posts and taxation post should be divided into three levels, that are primary, intermediate and advanced, so as to realize a progressive and wholistic industrial training program.

### **5.2. School-enterprise collaboration to build school training bases**

The latest technologies such as big data and artificial intelligence, cloud bookkeeping, and intelligent financial software that are used in accounting companies will be introduced, and an on-campus training room or industrial training base will be built to motivate the students. Besides, the students are allowed to participate in the company projects, so that they can understand the operation and process of projects in real companies. At this time, a staff from the company can be employed as an instructor to guide the students, so that their practical skills and competitiveness can be improved.

### **5.3. Forming a school-enterprise teaching team**

To ensure that the teachers get to work in enterprises for a month every year, schools and enterprises need to build a "double-qualified teacher training base," establish an assessment and evaluation system, closely monitor the teachers' performance, and strengthen the cultivation of double-qualified qualities. In addition, the selection, assessment, and reward system of teachers' practice in enterprises needs to be optimized while improving their capabilities. A full-time and part-time teachers pairing system should be established, and experts from enterprises should be recruited, so as to increase the quality of part-time and full-time teachers, and maximize the complementary advantages of professional teachers and part-time teachers.<sup>[11]</sup>

### **5.4. School-enterprise collaboration to build a resource library**

A resource library that contains projects of enterprises should be built achieving the goal of "Internet+ vocational education." A "digital source + intelligent classroom" teaching platform should also be created. At the same time, with the help of online teaching platforms, we should provide personalized and diversified curriculum for students that can be easily accessible no matter where they are, promote the co-construction and sharing of "digital resource library," and create online quality courses<sup>[12]</sup>.

## **6. Innovation highlights of talent training mode**

### **6.1. Incorporating ideological and political education and cultivating morality, and technological skills among students**

In the process of implementing the "double subjects, six integrations" talent training system, we should carry out quality and integrity education through providing excellent practical courses. Besides, schools and enterprises should provide training with the goal of recruiting government servants, and practice the mission of "educating people for the government and the country," build a wholistic education system, and lay a solid foundation for students' career transformation and sustainable career development.

### **6.2. Creating an innovative practical teaching system that considers both generality and individuality**

The innovative talent training mode should be supported by the curriculum resource platform and virtual simulation platform, which caters to the students' learning and growth, and meets the needs of career development. It should be a progressive and comprehensive skill training system, which consists of training

of basic skills, special skills, comprehensive skills, innovation and entrepreneurship, and interdisciplinary skills <sup>[13]</sup>. At the same time, individual differences of students should also be taken into account. Students can be selected through skills competitions to undergo training at school-enterprise training bases, so as to realize “education for a post” and nurture “practical talents.” One-to-one mentor-mentee system, department rotation, task assigning, and hierarchical training systems can be adopted, in consideration of the needs of students’ personality development <sup>[14]</sup>.

### **6.3. School and enterprises should be on the same page**

Through the establishment of the “six integration” school-enterprise collaboration, both schools and enterprises jointly focus on talent training, resource integration and peer-to-peer cooperation. Enterprises will be deeply involved in the whole process of talent training, realizing “double subjects” in the training process of accounting professionals in the school. In this way, small and medium-sized enterprises with educational and social responsibility, will obtain the talents needed by promoting school-enterprise collaboration, and high-quality development can be achieved. The collaboration between of schools and enterprises is mutually beneficial. Therefore, schools and enterprises will grow together, providing an efficient mechanism for schools and small and medium-sized enterprises to cultivate industrial talents through school-enterprise contracts <sup>[15]</sup>.

### **Disclosure statement**

The authors declare no conflict of interest.

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