

Research on Teaching Reform of Finance and Accounting Major in Colleges and Universities under the Integrated Mode of “Post Course Competition Certificate”

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Abstract: In recent years, with the government’s strong emphasis on vocational education and the in-depth promotion of the “post course competition certificate” integration model, the teaching reform of finance and accounting programs in colleges and universities has gained new development opportunities. This integrated teaching model, which aligns courses with job roles, combines course content with certification requirements and enhances learning through competitions, plays a crucial role in improving the quality of education. It not only enhances teaching effectiveness but also strengthens students’ professional skills and overall competence, meeting the demands of modern vocational education. Furthermore, it positively contributes to students’ personal development and broader societal progress. In this context, this paper explores the teaching reform of finance and accounting programs in colleges and universities under the “post course competition certificate” integration model, intending to provide insights for improving the quality of finance and accounting talent development.

Keywords: “Post course competition certificate”; Fusion; Accounting major; Teaching reform

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1. Introduction

With the globalization of the economy and the rapid development of information technology, the demand for talent in the accounting industry is increasingly diversified and specialized. As an important base for training accounting talents, the accounting major in colleges and universities must keep up with the pace of the times, and constantly reform and innovate the teaching mode to meet the needs of the development of the industry^[1]. As a new teaching mode, the integration mode of the “post course competition certificate” plays an important role in the teaching reform of finance and accounting majors with its unique advantages.

2. Significance of teaching reform under the integration mode of “post course competition certificate”

2.1. Promoting the efficient combination of theory and practice

Under the mode of “post course competition certificate,” the teaching reform of finance and accounting specialty aims to eliminate the gap between theory and practice, and takes post-practical training, classroom teaching, professional competition, and obtaining skill level certificates as means to achieve the purpose of “integration of knowledge and practice.” In this mode, students can not only learn theoretical knowledge in the classroom, but also apply the learned knowledge and skills to the practical work, and through the skill competition can consolidate and deepen the theoretical teaching effect, but also enrich the practical experience of students. In the process of preparing for the skill level certificate, students can systematically review and integrate the theoretical knowledge they have learned, to achieve the purpose of linking theory with practice. Therefore, this can help students construct a perfect knowledge system, improve their practical application ability, and lay a good foundation for the follow-up work [□].

2.2. Improving students’ professional quality and comprehensive ability

The promotion of the teaching mode of “post course competition certificate”, it emphasizes not only theoretical teaching but also the cultivation of students’ professional quality and ability. Through this teaching mode, students can apply their knowledge and skills to a variety of work scenarios, and solve various financial accounting problems. Simultaneously, students will gain a better understanding of industry standards, develop a sense of professional ethics and responsibility, and enhance teamwork and communication skills. Additionally, participating in various skills competitions can effectively cultivate students’ innovative and competitive spirit. These experiences will have a positive impact on students’ individual development and promote their overall improvement in vocational skills, critical thinking, interpersonal communication, and self-management, to better meet the needs of future work and job challenges [□].

2.3. Enhancing students’ practical application ability

Practical teaching can make students have the opportunity to contact with real financial accounting work. The traditional classroom teaching method usually only imparts some abstract theoretical knowledge to students but lacks the introduction of real practical cases. In practice teaching, students can personally experience the actual operation of financial accounting, feel the authenticity of financial accounting, and realize the realistic problems and challenges faced by financial accounting. The integration mode of “post class competition certificate” emphasizes practicality. Through practical teaching, students can have a deeper understanding and application of financial accounting theoretical knowledge. Financial accounting is a highly practical subject, but to truly master and apply it, we need to combine theory with practice. In the practical stage, students will be faced with specific problems and situations, and apply the theoretical knowledge they have learned to practice. In this way, students will be able to better understand the basic principles of financial accounting and put them into practice to improve their practical application ability [□].

3. The teaching reform strategy under the integration mode of “Post course competition Certificate”

3.1. Rebuild the curriculum system based on the “1+X” certificate standard

When formulating talent training plans, colleges and universities should closely associate with the “1+X” certificate grade standard, implement the fundamental requirements of vocational education reform, organically integrate the “post course competition certificate” idea with the curriculum system, to better meet the needs of high-quality talent training[□]. By optimizing the curriculum and teaching content, we can not only scientifically coordinate the teaching organization and teaching implementation, but also ensure that the teaching methods are properly reformed, improve the pertinency of talent training, and enhance the social adaptability of students. At the same time, to enable students to better pass the “1+X” certificate examination, the school can also set up courses such as “Financial Accounting,” “Economic Law” and “Tax Practice,” thus rebuilding the course system of finance and accounting. Moreover, teachers also organize students to participate in tax and accounting skills competitions from time to time to stimulate students’ enthusiasm for learning[□].

3.2. Pay attention to the reform of teaching methods and strengthen the effectiveness of professional curriculum construction

At present, curriculum construction is the core of promoting the integration of “post course competition certificate.” Finance and accounting majors in colleges and universities should promote teaching reform from various aspects such as course content, teaching methods, and teaching forms, truly take skills improvement and employment orientation as the core, promote the organic combination of theory and practice, online and offline, on-campus and off-campus teaching methods, and open up the talent training path of “post course competition certificate”[□]. At the same time, when teachers carry out teaching reform of finance and accounting, they should give full play to the role of classroom teaching as the main channel, advocate the full application of situational, mixed, project-based, inquisitive, collaborative, interactive, and other teaching methods, so that students can explore and learn professional knowledge and skills in a specific and actual industry environment. Thus, knowledge imparting, skill training, and value guidance are combined to encourage them to apply diversified knowledge, ideas, and skills into practice, to effectively enhance students’ comprehensive literacy. In this way, through innovative teaching methods, teachers can not only enhance the effect and interest of learning but also provide students with a broader and diversified development space for their future careers[□].

3.3. Refine vocational ability training to enhance the competitiveness of students’ positions

Under the current educational situation, colleges and universities should fully reflect the application, professionalism, and technicality of finance and accounting majors, pay attention to the cultivation of students’ core abilities, and effectively enhance their vocational abilities. The collaborative education mode of “post course competition certificate” can organically combine “teachers, teaching materials and teaching methods,” clarify the training objectives of talents, strengthen the cooperation effect between schools and enterprises, and improve the application effect of educational resources between schools and enterprises. Among them, is the integration of “post” and “class”: Professional teaching reform based on finance and accounting work. Combined with the actual situation of the industry and enterprises, the professional requirements of finance and accounting are sorted out, and the training goal of “student-oriented” is proposed, highlighting the training

goal of professional skills, and promoting teaching by post[□]. Additionally, through collaboration and exchange with key personnel from enterprises, teachers can leverage the advantages of talent training on both sides by immersing themselves in the industry and transferring scientific research results to the enterprise. When key personnel from the enterprise enter the classroom, they can integrate real-world examples of finance and accounting into the teaching process, thereby enhancing students' enthusiasm for learning. Integration of "class" and "certificate": The teaching content of finance and accounting should pay attention to the integration of the "1+X" certificate system and the integration of vocational skill requirements at all levels so that it can be better integrated into talent training. By combining with the "1+X" certificate system, the relevant skills of vocational skill level certificate will be integrated into the talent training program[□]. For example, in the teaching of basic accounting courses, skill points such as bill arrangement, entry, and financial accounting should be reflected. Alternatively, in the teaching of tax calculation and payment, students need to master the skills of tax declaration, invoice application, enterprise establishment, alteration and cancellation, social security and provident fund management, etc., thus enhancing students' comprehensive competitiveness. Integration of "class" and "competition": Integrating vocational skills competition training into the talent training mode, focusing on the actual workability of the post, to promote students to better learn and master the core financial and accounting skills[□].

3.4. Improve and establish a diversified evaluation system

To evaluate the comprehensive quality of students comprehensively and objectively, teachers should integrate relevant requirements with the "post class competition certificate" and build a diversified evaluation system. The evaluation system will not only pay attention to students' mastery of knowledge but also comprehensively consider students' practical ability, teamwork ability, and other qualities. In terms of knowledge mastery, teachers pay attention not only to the richness of students' theoretical knowledge but also to the depth of students' understanding of knowledge and their ability to use knowledge to solve practical problems. In terms of practical ability, teachers also need to pay attention to students' hands-on ability, innovation ability and problem-solving ability. In terms of teamwork ability, teachers will also focus on students' role positioning, communication, coordination and leadership in a team. Moreover, teachers will introduce external evaluation mechanisms such as enterprise evaluation and vocational qualification certificate evaluation to improve the objectivity and impartiality of evaluations. The enterprise evaluation will help us understand students' abilities and qualities beyond school education, such as work ethic, work attitude, and practical workability. The vocational qualification certificate evaluation will help teachers understand students' expertise and skills in specific fields. In this way, through this diversified evaluation system, teachers can evaluate the comprehensive quality of students more comprehensively, objectively, and fairly, to better promote the sustainable development of students[□].

3.5. Promote the construction of "double-qualified" teams and strengthen talent support

Finance and accounting majors in colleges and universities should vigorously carry out the construction of "double-qualified" teachers, promote the personalized development of teachers, better adapt to the practical needs of "post course competition certificate," and escort the integration of "post course competition certificate." For the training of "double-qualified" teachers of finance and accounting majors in colleges and universities, a regular and full-member training system should be established, so that key teachers, professional leaders, and professional teachers can often participate in training activities, and truly realize

mixed training, online training and on-the-job training, which promotes the overall quality of teachers and enables them to continuously update their own educational concepts. They should have a more comprehensive understanding of post needs, curriculum system, competition standards, and vocational skill level certificates, and promote the organic combination of knowledge imparts, ability training, and value shaping [□] Furthermore, the accounting major in colleges and universities should also establish an operating mechanism of “school-enterprise two-way flow and two-way part-time job,” that is, teachers can go to enterprises for further study, and at the same time, key enterprises can be invited to the school to teach, jointly conduct a comprehensive analysis of the development status quo, development trend and talent needs of the accounting industry, to ensure that professional teaching is closely linked with the actual work of enterprises. To achieve the purpose of updating and adjusting education and teaching content on time. Moreover, college finance and accounting majors should also do a good job in teacher evaluation and reward, use information technology to collect, sort out, and analyze various situations of teachers, and track and trace their teaching behavior and teaching quality regularly, to get a more objective, comprehensive and fair evaluation [□].

4. Conclusion

All in all, the integration mode of “post course competition certificate” provides new ideas and methods for the teaching reform of finance and accounting majors in colleges and universities. Based on the “1+X” certificate standard, rebuild the curriculum system, pay attention to the reform of teaching methods and strengthen the effect of professional curriculum construction, detailed vocational ability training, enhance the competitiveness of students’ positions, improve the evaluation system and establish a diversified evaluation system, promote the construction of “double-qualified” teams and strengthening the implementation of talent support measures can effectively improve the comprehensive quality and employment competitiveness of students, and inject inexhaustible impetus to promote the development of the finance and accounting industry.

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