Study on the Problem and its Countermeasure Involved in Specialty Accomplishment of Teachers in Higher Vocational Accounting
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Abstract. Special skills of the students in higher vocational and technical colleges inevitably linked to the teachers' professional quality, this article analyses the integrant part of the professional quality of the accounting teachers in the higher vocational college, and the problems related to the professional quality of the accounting teachers in the current higher vocational college, in order to be able to improve the professional quality of teachers.

Introduction
In recent years, with the flourishing development of higher vocational education and the social recognition of the talents cultivated by it, occur a series of problems, of which one closely watched problem is: the students cultivated by higher vocational colleges didn't satisfy its requirement of "high quality and high professional qualification", nor meet the need of enterprises and society. Tracing its source, we can find our personnel training is still inappropriate, it will had a strong impact on the development of higher vocational education in our country.

The quality of higher vocational education is influenced by many factors, but there is no doubt that "teacher" is one of the important determining factors, and we have to notice the several problems like these: what kind of professional teachers does the higher vocational education need after all? What kind of professional quality should the higher vocational teachers possess? How will the teachers' professional quality be improved? About which we will discuss in this article.

The meaning and composition of the professional quality of accounting teachers in higher vocational education

Having synthesized the Research on the meaning of teachers' professional quality of the domestic and foreign experts and scholars, I think that the professional quality of teachers refers to the summation of psychology and behavior that "the teachers show in their teaching, can determine their teaching effect, have the direct and marked influence, including the educational idea, specialized knowledge and specialized ability that professional teachers shall have, combining the property of the higher vocational education and accounting specialty, professional quality of the accounting teachers in higher vocational education should consist of the following several integrant parts:

The correct educational idea
Consciousness decides action, idea guides behavior, the educational idea is the first component factor of the professional quality of the teachers. (1) Have the satisfactory accomplishment of the professional ethics of the teachers. Higher vocational teachers are also teachers, who shall possess satisfactory ethical accomplishment, shall love educational business, love teachers' work, establish sound philosophy of life, noble sense of worth, should love students, be model for others, teach by personal example as well as verbal instruction, and set examples for the students. (2) Establish correct concept of higher vocational education. You cannot confuse higher vocational education with ordinary undergraduate course, nor mix the higher vocational education and secondary vocational education, and remember well the talent training objective of the higher vocational education. Specifically, the teachers in higher vocational education give full play to the students' enthusiasm and initiative, with the “appropriate theory, focusing on practice" as the guiding ideology, aiming at cultivating the skill-type talent suitable for the need of society and enterprise, with the students as the
main body, the teachers as the leading role, give full play to the enthusiasm and initiative of students. (3) the idea of the professional education of the accounting professional teachers in higher vocational education “Accounting” is a highly technical specialty, in addition to the elementary accounting theory to be mastered, accounting profession mainly relies on accounting operating post of the enterprises and institutions, thus through the cultivation of the students' practical ability and manipulative ability, we can turn out the talent able to engage in accounting work independently.

**The abundant specialized knowledge and skill**

A marked difference between higher vocational education and other education lies in its "Occupational " and " technicality", higher vocational education pay more attention to the cultivation of the students’ vocational ability and professional ability, and the cultivation of the students' skill requires the professional teachers themselves to possess the corresponding skill, just think, if the teachers don't have such skill, how can they cultivate the students? just as we usually say, the teachers should have a bucket of water if they want to give students a glass of water, thus affluent specialized knowledge is the most important you have to have a bucket of water, thus the rich professional knowledge is both the most important constitute conditions in the teachers' professional quality and the leading indicator to measure the teachers' professional quality.

**The consummate professional ability**

(1) professional teaching ability. it's not enough that the Professional teachers have abundant specialized knowledge themselves, but that teachers should play multiple roles such as "screenwriter, director, actor and post production", so at first the teacher should be screenwriter with the capacity for formulating educational programs and curriculum standard, secondly, they should be actors with favorable language competence and Physical performance ability, then they should be directors with comprehensive coordination and action modeling ability, have the ability excitation and evaluation; at last post production, that is, they should reconsider and sum up their own teaching method and result. (2) Professional scientific research ability. the professional teachers in higher vocational education are the combination of "university teachers" and "talents with high competence, "Bipolar Teaching" quality is the biggest characteristic of higher vocational teachers, so we should actively carry out teaching research, combining the teaching research and daily teaching, to think and explore, discover problems and establish them as research subject in the teaching. Further improve teaching in the study, creating a different teaching style, constantly improving the teaching quality, so as to improve their teaching abilities.

**The problems existing in the professional quality of the higher vocational accounting teachers**

**The problems related to social moral idea**

Sociality is man's essential attribute, along with the increasing interest, utilitarianism and complication of social environment, the moral idea of many people including the teachers is worsening increasingly, outlook on life distorted, and sense of worth misrepresented, good faith deficit, money worship supreme, profit seeking and forgetting honor at sight of money

**The existing teachers' own question**

First, the problems related to the concept of professional idea. Polluted by the social bad style, now more and more educational workers consider the honorable employment, teacher, as a job for supporting the family, capable to “kill time", don't recognize the social responsibility of the Brainwasher endowed by the teaching post, just think how can the teacher who doesn't love work nor students cultivate him? How to cultivate good students? some teachers cherished backward teaching idea, living in the past, reluctant to change, choosing only force-feed type, leading to spiritless classroom, only satisfied with infuse the students with course content That's it . Second, the accounting professional knowledge is very poor. Many accounting professional teachers in higher vocational education know only pure theory; grasp few special skills, such that many accounting teachers in higher vocational college can't fill up a complete accounting document. At the same time they consider themselves aloof from worldly affairs, they will not want nor can actively consult the other people. Third, teachers' professional ability is insufficient. Some teachers can’t take advantage
of appropriate teaching methods to express and impart the knowledge and organize classroom instruction. They can't perform Reflection after class well, nor sum up experience in time, can't promote their teaching ability, let alone the ability of scientific research. A large part of the teachers in higher vocational education think just teaching will do, it's no use to engage in scientific research, which is only a waste of time and energy, such that the whole scientific research ability is weak.

The existing problems in high vocational colleges

At Present a lot of leaders in higher vocational college came from undergraduate colleges or secondary vocational schools, have little correct knowledge of higher vocational education, in addition, some leaders overlook special practical training, think practical training is a waste of manpower and material resources, but the property of the accounting specialty decides that it must unite theory and practice tightly, theory must be grasped through utilizing in practice.

The channel to promote the professional quality of the accounting teachers in higher vocational education

Improve the professional morality accomplishment

Historically, at home and abroad, the teacher's ethics is the first I ruler to measure teachers' literacy scale. teachers in higher vocational education are navigators for the student to step into the society, are the influence of the students' personality, still more edify the students' psychology, Great character makes a teacher; moral integrity makes a model, what we should do is to stick to teachers' professional ethics unswervingly.

The leadership should transform idea, and attach importance to the cultivation of the professional teachers

The leaders in higher vocational college are the helmsman and administrator of teaching work, whose idea influence the direction of future development of higher vocational college directly, directly related to the quality of the students cultivated by higher vocational college, directly related to the professional development level of the professional teachers in higher vocational college. The leadership of higher vocational college must give priority to put the teaching work, which is the lifeline of the development of the college. Only the outstanding professional teachers can turn out wonderful skill type talents, it's necessary to increase the input in the practical training, to attach importance to the training of the specialty teachers, create more opportunities for professional teachers in social practice, take a temporary post in an enterprise, and put in place, instead of an empty shell.

Study hard; enrich the professional knowledge and skills

If you want to be a good professional teacher, you must establish the idea of lifelong learning, constantly learning and constantly transcend yourselves. As an accounting teacher, primary learning methods include: (1) taking the exam of accounting profession qualification examination, for example, accounting title examination, certified tax agents, certified public accountants, still more importantly, learning more, integrated and systemic theoretical knowledge in the process of preparing an examination. (2) the professional teachers should attempt to take charge of many accounting curriculum, especially the new teachers, who had better take all the main courses related to accounting specialty, in this way can correlate the knowledge between the curriculum, grasp various curriculum overall, provide powerful support for later professional studies. (3) Take a temporary post in an enterprise, conduct social practice in winter and summer vacation. Accounting teachers ought to have the work experience of corresponding enterprise and institutional unit's work experience if they want to grasp specialized knowledge. Only knowing theoretical knowledge only equals to be an armchair strategist, they should go to the enterprise to combine theory and practice and perfect the theoretical knowledge while grasping the practical knowledge. (4) Master the latest cutting-edge hot topic about finance and taxation. Accounting knowledge is not hard and fast, which is closely related to our country's accounting policies, tax reform, and economic development. It’s necessary to pay close attention to the hot spot about tax reform and grasp up-to-date development.

Improve the teaching ability
The higher vocational accounting teachers in the new era must be "Bipolar Teaching type", possessing both the super hard accounting specialized knowledge and teaching ability. Master the teacher's teaching basic skill, research and reform the course content and method, explore the instructional models more appropriate for the features of the students in higher vocational and technical colleges. Exchange and discuss with colleagues and peers, share teaching experience, acquire the up-to-date teaching achievement and teaching method. The teachers should help each other, and exchange experience, reciprocal attendance of classes, teaching observation, learn and cooperate each other, and eventually make progress together.

**Insist on teaching reflection; sum up the experience in a timely manner**

Posner, an American psychologist, proposed the formula about the growth of teachers: "growth = experience + reflection". Long-term professional teaching can make people get rich teaching experience, but without effective teaching reflection, even if the teachers who has 20 years of experience in teaching are nothing but repetition of their work for 20 times, so only through teaching introspection, and recording the introspective content in time, derive useful experience from them, can accounting teachers achieve more success, can the teachers' accomplishment be improved really, otherwise will always stay at the primary level of new teachers.

**Improve the scientific research ability**

Nobel laureate j. Michael bishop wrote in his autobiography that the scholars who embark on teaching and scientific research consider combining the two sided outstanding abilities of scientific research and teaching as the loftiest mission. That is, "teaching and scientific research" are the Higher education workers' lofty mission. As a matter of fact, accounting teachers of higher vocational education are superior in scientific research because he can both study teaching problems, and study the problems about accounting, as well as combining teaching and accounting profession. So, on the basis of professional teaching reflection, write down your own knowledge gained, thoughts and perception, and put forward your views, finally form the scientific research achievements.

In summary, depending on the top level the professional teachers in higher vocational education, the higher vocational college can turn out the professional experts corresponding to the need of society and enterprise. The promotion of the professional quality of the teachers' professional quality is the result of the three-way common effort including the society, higher vocational colleges and professional teachers. under the influence of the society, and the important guarantee from the leaders', the teachers in higher vocational education should train themselves by all kinds of channels, promote their own accomplishment and specialized ability, live up to the responsibility of the teachers in higher vocational education endowed by the society.

**References**


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