

Research on Establishment of Higher Vocational Course System

—With accounting major as case

Jing Huang

Institute of Finance and Economics
Chongqing City Management College
Chongqing, China
17617933@qq.com

Abstract—With continuous development of domestic education undertaking, more and more higher-vocational colleges emerge and begin playing an important role in the whole education system. Oriented to employment, higher vocational education focuses on cultivating frontline applied talents with professional skills. Accounting is an important discipline, while establishment of an accounting course system not only decides reform and development of higher vocational education, but also concerns establishment of school courses and students' study and development. With higher vocational accounting major as the case, the paper analyzes status quo of the higher vocational accounting major course system based on combination of theories and practice; comprehensively understands some major problems existing at present; and proposes relevant countermeasures and suggestions aiming at the problems. Finally, the paper aims to form a perfect accounting course system involving theories and practice. Research results will be applied to education of higher vocational accounting, which can facilitate students' study, improve teaching efficiency, and effectively promote establishment of the higher vocational course system and teaching development.

Keywords—higher vocational; accounting major; course system; establishment

I. INTRODUCTION

In recent years, social economy has obtained rapid development in China, which in turn proposes increasingly higher requirements for accounting. Education in higher vocational colleges mainly aims to cultivate applied talents with professional skills according to realistic demands. Especially under the social status quo, accounting major in higher vocational colleges has obtained fast development and focuses on cultivating professionals equipped with accounting expertise and accounting practice skills. A scientific and rational professional course system is the premise and foundation for developing the accounting major. Hence, it is urgent to enhance the establishment of an accounting major course system in higher vocational colleges.

II. PRINCIPLES FOR ESTABLISHING COURSE SYSTEM OF HIGHER VOCATIONAL ACCOUNTING MAJOR[1]

A. Principle of centering on vocational ability

Different from common college education, higher vocational education mainly cultivates students' professional skills, emphasizes practicability and lets students understand what and how to do in specific work rather than guide them to make excessive theoretical exploration. Establishment of the higher vocational accounting major course system shall also obey the principle of centering on vocational ability; focus on cultivating students' working skills; and enhance their vocational adaptability. [2]

B. Principle of course system modularization

Traditional course design attaches extremely high importance to theory and knowledge systems of disciplines. Accounting courses form a knowledge-based system, but it still cannot satisfy requirements of actual vocational development. Hence, establishment of the accounting course system shall obey the principle of modularization; the course system shall be set up effectively based on actual vocational modules; mastered accounting knowledge and skills shall be integrated into jobs so as to make teaching contents satisfy position goals.

C. Principle of frontline orientation[3]

Education of higher vocational major aims to let students get adapted to future accounting jobs better. In general, current accountants can be divided into decision-making layer, management layer and accounting layer. Accounting layer is the most fundamental layer in enterprise finance, involving frontline employees. Establishment of the higher vocational accounting major course system shall insist on the principle of frontline orientation; focus on letting the students master proficient accounting skills and become qualified accounting staffs.

III. PROBLEMS OF HIGHER VOCATIONAL ACCOUNTING MAJOR COURSE SYSTEM[4]

A. *Accounting course system is imperfect*

The existing course system of higher vocational accounting major is imperfect. At first, the current higher vocational accounting courses encounter the problem of repeated contents. For example, Financial Accounting and Basic Accounting are repeated in aspects such as financial accounting and statement compilation; Financial Management and Management Accounting are repeated in aspects such as investment decision making and financial budget. As the core of course system, contents can directly influence independency and integrity of courses. Secondly, course setting classes are incomplete. At present, higher vocational accounting major still attaches high importance to CPA Exam. Lack in education of accounting ethics courses and accounting regulation courses will directly make the students deficient in basic qualities related to political, cultural and moral aspects, etc..

B. *Course contents cannot satisfy students' requirements for professional skills*

Education in higher vocational colleges focuses on students' actual application ability and mainly aims to cultivate applied talents with professional skills. Besides theoretical knowledge about accounting and finance, the accounting major mainly emphasizes professional skills such as bookkeeping, accounting and account reporting at actual positions. Nevertheless, current higher vocational colleges are greatly deficient in setting of course system. Many courses only teach students the definitions of tax declaration, financial analysis and final settlement, but fail to teach them how to conduct analysis and final settlement. For example, with regard to cashier courses, many students fail to master the skill of conducting business contacts and settlement business with banks and other enterprises. These courses cannot satisfy students' requirements for professional skills.

C. *Course implementation is not closely correlated with practice*

As for course implementation, current higher vocational colleges continue to use the traditional "duck stuffing" teaching. Although students manage to master some theoretic expertise and skills related to accounting, but effects of knowledge mastery, ability cultivation and teaching efficiency improvement are not satisfactory. Furthermore, most of these contents are theoretical knowledge which is not combined with current society's requirements for accounting talents, while students lack relevant opportunities for internship and practice. Some schools have set up practice courses, but most of them exist in name only due to insufficient capitals, environmental limits, and lack in contact and cooperation between the accounting job circles such as enterprises and certified public accountant firms and the schools. As a result, practical effects are not satisfactory.

IV. ESTABLISHMENT OF ACCOUNTING COURSE SYSTEM ADAPTED TO SOCIAL DEMANDS

Above analysis results indicate that the current establishment of higher vocational accounting major course system still has problems such as the system imperfectness, the failure to satisfy students' requirements for professional skills and the failure to combine courses with practice. Aiming at these problems, the author suggests that the accounting major course system can be established from the following perspectives. [5]

A. *Emphasize cultural quality basic education in public course module*

Teaching of higher vocational accounting major shall attach importance to fundamentality and pay attention to teaching of basic knowledge and basic skills. This is the public course module in course system, which focuses on knowledge-based and tool-based functions. Firstly, the course system shall embody humanistic quality and aim to obtain continuous improvement in students' humanistic accomplishment, which is the foundation and premise for students to learn accounting expertise. For example, through enhancement in scientific culture education of students, they can understand the accounting major and comprehend knowledge and contents in the courses more accurately and comprehensively. Secondly, the course system shall embody moral concepts of the accounting occupation. Teaching of higher vocational accounting major aims to cultivate integrated accounting talents with high qualities and moralities. Besides expertise and skills, students shall also have correct values, life outlook and vocational moral concepts. In this way, they can have deeper acquaintance of the vocation, have a higher moral level and become qualified accounting staffs.

B. *Emphasize mastery of theoretical knowledge in professional course module*

During establishment of the higher vocational accounting major course system, it is necessary to design a theoretical system module so as to lay a foundation for setting and implementation of professional courses. At first, course settings shall be perfected. Courses of accounting major shall include professional courses, required courses and optional courses. Professional courses aim to cultivate students' vocational abilities; optional courses mainly take into account students' personalized development, wherein students can select the professional disciplines appealing to them so as to expand their knowledge scope. Secondly, the course system shall provide a theoretical knowledge foundation for professional courses. Accounting is a professional discipline, so students involved in the major will use a lot of expertise in future employment and development. Hence, design of the accounting major course system shall provide knowledge reserves for students' continuing education after graduation.

C. *Cultivate students' actual operation skills in practical system module*

Establishment of the higher vocational accounting major course system shall take into account the particularity of discipline. After graduation, students will start working in

relevant organizations and will apply practical accounting knowledge and skills, so that it is necessary to cultivate their actual operation ability. At first, the course system shall embody the professional and technical natures of discipline. During course setting, the courses shall be classified into several course modules. Each module shall form a relatively independent system, while each course module shall embody certain professional and technological knowledge. Secondly, the accounting major course system shall be combined with actual operations. Course design shall take full account of creating proper operation chances for students. For example, a single-item skill training module and a comprehensive skill training module can be designed in the courses. In this way, besides knowledge learning, students can apply accounting expertise more frequently, so as to improve their abilities at the same time. [6]

In conclusion, rapid development of social economy puts forward higher and higher requirements for accounting information quality and also proposes new requirements and challenges for higher vocational education. The traditional accounting major course system encounters problems such as incoherence, non-systematization and non-centralization in professional technological contents, while a lot of theories are not closely related with practical situations and can hardly get adapted to social demands. Hence, it is necessary to unify

“position, course and certificate” and unify theories with practice so as to enhance establishment of the higher vocational accounting major course system.

REFERENCES

- [1] Qin Guilian, “Research on establishment of “demand-ability” modular course system in higher vocational accounting major,” Liaoning Normal University, 2004. (In Chinese)
- [2] Zhao Hua. “Research on linkage of secondary and higher vocational accounting major course systems,” Zhejiang Normal University, 2007. (In Chinese)
- [3] Wang Xinping, “Rational thinking on establishment of higher vocational accounting major course system,” *New Curriculum Research* (midmonth issue), vol. 1, 2010, pp. 26-28. (In Chinese)
- [4] Hu Linghua. “Ideas about establishment of systematic course system of higher vocational accounting major,” *China Adult Education*, vol. 7, 2013, pp. 151-153. (In Chinese)
- [5] Wang Juan. “Establishment of work process based professional course system of higher vocational accounting,” *Modern Enterprise Education*, vol. 22, 2011, pp. 14-16. (In Chinese)
- [6] Cheng Huaizhong. “On establishment of accounting major course system in higher vocational colleges,” *Journal of Jiangsu Vocational and Technical Institute of Economics and Commerce*, vol. 4, 2005, pp. 56-57. (In Chinese)