Cultivation of Innovation and Entrepreneurship Ability of Undergraduates Majoring in Business Administration: Taking the Accounting Major of Independent Colleges in Jiangsu Province as an Example

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Abstract: In the new era, education and entrepreneurship are the two most concerned areas of the whole society. The important mission entrusted to colleges and universities by the times is to cultivate innovative and entrepreneurial compound talents for the country. As a key and popular specialty of national higher education, accounting specialty has been explored by various colleges and universities for its talent training mode. The rapid development of economy and the pressure of employment put forward higher requirements for accounting students. The comprehensive ability of innovation and entrepreneurship has gradually become one of the important indicators to measure the quality and level of students' training. This paper takes the independent colleges in Jiangsu Province as an example, analyzes the importance of innovation and entrepreneurship training based on the development of accounting industry and accounting students, and analyzes the root causes of the problems. Finally, the corresponding solutions are proposed to promote the further development of innovation and entrepreneurship education reform in China.

Keywords: Innovation and entrepreneurship ability, Accounting, Independent College, Reform in education

1. Introduction

In the economic era, entrepreneurial ability is of vital significance to the cultivation of students' individual ability and the rapid development of society [1]. In order to deeply understand and analyze the current situation and problems in the process of cultivating students' innovative ability in colleges and universities in China, many literatures have already conducted relevant research on this issue. Sun et al. think that it is necessary to establish and improve the curriculum system related to Innovation and Entrepreneurship [2]. Han advocated injecting power into the cultivation of college students' innovative ability through school-enterprise collaboration [3]. Zhang systematically expounded the importance and composition of the innovation and entrepreneurship education and training system for college students [4]. Qiu believes that it is reasonable to integrate the cultivation of innovation and entrepreneurship ability into professional courses [5]. These measures pointed out the direction for the innovation and entrepreneurship education reform, and pointed out that in the process of cultivating the innovation and entrepreneurship ability, there are still problems hindering the further reform of the education system. For example, the innovation and entrepreneurship mechanism system of colleges and universities is insufficient, and the teachers and human resources are still in shortage. Driven by the cultivation of innovation and entrepreneurship ability, many scholars focus on systematic description and macro control of innovation and entrepreneurship education, but lack of in-depth exploration. How to take specific and targeted measures in different fields of different majors still needs further research, and the relevant research on the cultivation of innovation and entrepreneurship ability in the hot and professional field of accounting is even less.

Therefore, starting from the connotation of innovation and entrepreneurship, this paper reexamines the innovation and entrepreneurship ability of accounting students, and further discusses how to take effective measures to effectively improve the innovation and entrepreneurship ability of accounting
students under the condition of deeply grasping the connotation and significance of innovation and entrepreneurship.

2. Situation Analysis;

2.1. Overview of Innovation and Entrepreneurship Education Reform

Since the concept of "Mass entrepreneurship and innovation" was put forward, innovation and entrepreneurship have become the trend of the times and the new situation that promotes the high-quality development of the economy, which also makes the society and enterprises have higher and higher requirements for college students' innovation and entrepreneurship ability. During the 12th Five Year Plan period, the Ministry of education took the lead in launching the "national innovation and entrepreneurship training program for college students" ("National Innovation Program"). Its purpose is to vigorously promote the reform of education and teaching mode, and promote the entrepreneurial ability and innovative spirit of college students with the help of innovative practical activities; At the beginning of 2016, the state allocated a batch of special funds to support college teachers and students to carry out various innovative and entrepreneurial education and teaching activities, so as to further promote the reform of college education quality; The 19th National Congress of the Communist Party of China clearly proposed to explore diversified education and training mechanisms, continue to deepen the overall and innovative reform of talent training methods and modes, and stimulate students' innovative ability and level, so as to cultivate innovative and entrepreneurial high-quality talents who contribute to the long-term development of society.

2.2. Present situation of accounting profession development in China

2.2.1. Overview of the characteristics of accounting education

Accounting is an indispensable and highly professional category under the discipline of business administration. Accounting, as an economic business activity, uses special methods to systematically, comprehensively, substantively and effectively reflect and supervise the production and operation activities of enterprises with money as the main unit of measurement. It records and predicts the value activities in the reproduction of enterprises. On the basis of the original data information, effectively supervise and adjust the value activities of enterprises, promote the reproduction of enterprises, and effectively manage the economic situation of enterprises. Accounting is practical and has a wide range of business, covering all-round and multi-level production and business activities of enterprises, such as cashier, financial management, taxation, auditing and other aspects. With the rapid development of society and the needs of modern market economy, enterprises have gradually raised the requirements for the technical operation level of accounting profession and the comprehensive ability and quality of accountants. In addition to registering account books, preparing vouchers and financial statements, accountants also need to effectively participate in the business activities of enterprises, especially the capital operation, product quality management, the formulation of future business strategies of enterprises, and the overall financial decision-making and senior management decision-making activities related to enterprises.

2.2.2. Training objective

Accounting major is committed to cultivating talents with strong comprehensive ability and wide knowledge. They need to master the main theories of accounting and financial management related to accounting, have solid knowledge of economics, management and law, strong foreign language ability and computer operation skills, be able to comprehensively analyze and effectively solve problems by using cross knowledge of multiple disciplines, have innovative thinking and innovation ability, and be able to effectively adapt to economic development and market needs. After graduation, accountants can join various enterprises and institutions and relevant departments to engage in accounting and related management work.

2.2.3. Employment status of accounting major

According to the data released by the Department of education of Jiangsu Province, there were more than 611000 college graduates in Jiangsu Province in 2021, an increase of more than 30000 compared with 2020. Among them, the total number of junior college graduates in 2020 reached more than 235000, an increase of 5000 compared with 2019. The number of undergraduate graduates and graduate students continued to show an increasing trend. In the past five years, the accounting major has always been at
the top of the employment rankings, whether it is graduate students, undergraduate graduates or college graduates. It can be seen that the accounting major is always the hot spot of employment. As shown in table 1 and table 2.

Table 1: Comparison of the number of graduates by academic level from 2018 to 2020

<table>
<thead>
<tr>
<th>Graduation Year</th>
<th>Total number</th>
<th>Postgraduate</th>
<th>Undergraduate</th>
<th>Junior college degree</th>
</tr>
</thead>
<tbody>
<tr>
<td>2022</td>
<td>584,000</td>
<td>56,000</td>
<td>292,000</td>
<td>250,000</td>
</tr>
<tr>
<td>2019</td>
<td>562,000</td>
<td>52,000</td>
<td>279,000</td>
<td>230,000</td>
</tr>
<tr>
<td>2018</td>
<td>562,000</td>
<td>51,000</td>
<td>271,000</td>
<td>239,000</td>
</tr>
</tbody>
</table>

Table 2: 2021 Ranking of Six Employment Prospects Majors in Management

<table>
<thead>
<tr>
<th>Ranking</th>
<th>Major</th>
<th>Major category</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accounting</td>
<td>Management</td>
</tr>
<tr>
<td>2</td>
<td>Business Administration</td>
<td>Management</td>
</tr>
<tr>
<td>3</td>
<td>Financial management</td>
<td>Management</td>
</tr>
<tr>
<td>4</td>
<td>Information Management and Information System</td>
<td>Management</td>
</tr>
<tr>
<td>5</td>
<td>Marketing</td>
<td>Management</td>
</tr>
<tr>
<td>6</td>
<td>Engineering Management</td>
<td>Management</td>
</tr>
</tbody>
</table>

2.2.4. Current situation of accounting profession

With the prosperity of knowledge economy and the progress of science and technology, the demand and requirements of accounting professionals in the market are also increasing. After several years' efforts, accountants working in enterprises or institutions can become leaders or even senior managers of enterprises. In multinational companies, quite a few managers have strong accounting background, and some even work in financial institutions and insurance institutions. From this perspective, the employment scope of students majoring in accounting can be said to be very broad, with more jobs in accounting and even better prospects. China's Employment Market Prosperity Report jointly released by China Employment Research Institute of Renmin University of China and Zhilian Recruitment shows that in the second quarter of 2021, the employment of accounting professional services ranked third, and the employment prosperity was still high.

However, everything has its two sides. China's Ministry of Human Resources and Social Security released the report "Ranking of 100 Shortage Occupations in the First Quarter of 2021", which shows that the accounting industry is also on the list, ranking 50th. In the vast majority of people's cognition, the accounting profession is always in a saturated state, and there is no worry about finding a job when studying accounting. The supply of accounting majors and posts even exceeds demand in many places. However, the data shows that accounting talents are still in a scarce state, and our domestic accounting professionals are always faced with the contradiction between the distribution of accountants and the market demand. On the one hand, the basic level accounting personnel are basically saturated, that is, although the number of accounting graduates entering the market every year is huge, they lack experience and ability and can only provide simple accounting for enterprises; On the other hand, there is a serious shortage of high-end management personnel. There are very few high-quality comprehensive accounting personnel who are proficient in accounting business and can make effective financial decisions for the development of enterprises, and it is difficult to meet the growing demand of enterprises for high-quality personnel. With the development of economy and the operation of enterprises, this imbalance is getting worse.

2.3. Present situation of innovation and entrepreneurship training of accounting major in China

2.3.1. The mode of training education is still traditional

At present, the training of accounting talents in colleges and universities is still committed to providing traditional accounting talents for enterprises. They pay attention to students' skills and practical ability, neglect the systematic adjustment of the specific standards and contents of accounting personnel training, and pay insufficient attention to the cultivation of students' thinking mode and innovative and entrepreneurial ability. Under the traditional training mode, students do not have the working ability of integrating industry and finance, and it is difficult to adapt to the dynamic changes of the new economic situation. It is difficult to find their own position and promotion in their jobs, and they are easily eliminated by the market. Therefore, they are faced with a dynamic training system and mechanism that
matches the needs of new economic talents.

2.3.2. **Training mode focuses on theoretical knowledge**

The professional training focuses on the theoretical classroom teaching mode, which focuses on the preparation and teaching of accounting workflow, accounting system theory and accounting entries. The purpose is only to let students understand and remember these theoretical principles, but does not pay attention to the cultivation of students’ ability to apply accounting theoretical knowledge, critical thinking and independent learning ability. Students only stay in the building of accounting theory, but never know the real practical activities that support the completion of this building. There is a serious shortage in the comprehensive practical training of accounting, which makes students unable to form strong professional judgment ability when they really face job requirements, and it is difficult to be independent.

2.3.3. **Discipline education and innovation and entrepreneurship education cannot be organically combined**

On the one hand, the existing accounting professional practice teaching system mostly takes the form of manual accounting training or electronic accounting training, and the teaching materials are also selected by the school, sometimes even the same textbook is still used for several years. However, the accounting discipline is characterized by the need to keep up with the pace of the times and know the most cutting-edge knowledge. Obviously, this is not conducive for students to know the latest accounting-related information. On the other hand, professional discipline courses and innovation and entrepreneurship courses exist independently as two kinds of courses. There is no innovation and entrepreneurship section added in professional discipline courses, nor is there any accounting course case added in innovation and entrepreneurship courses. The two cannot be organically combined, and it is difficult to meet the needs of students’ high-level entrepreneurial practice ability and high-level innovative thinking training.

2.3.4. **Insufficient training of accounting masters**

In 2003, in order to further promote the development of accounting professionals, the Ministry of Education approved the establishment of the master of professional accounting category, in order to coordinate the structural contradiction of the imbalance between supply and demand of accounting professionals and meet the growing urgent needs of the society for accounting professionals. At present, there are 264 Accounting Master's degree programs in China, and about 12000 Accounting Master's degrees are awarded each year. Although the state is committed to vigorously promoting the rapid development of education in master of professional accounting, it is undeniable that at present, the accounting training in many colleges and universities in China is still based on theory supplemented by practice, and there is no fundamental and innovative change in the educational model. On the road of cultivating master's degree in accounting, it is still at the stage of exploration and practice, and the invested educational resources are relatively weak, so the training and education of accounting talents in colleges and universities are still not fully implemented.

3. **The Weak Links of Innovation and Entrepreneurship Ability of Independent Colleges in Jiangsu Province**

According to the "Implementation Plan for Accelerating the Transfer of Independent Colleges" issued by the General Office of the Ministry of Education, by the end of 2020, all independent colleges will formulate transfer work plans, and at the same time, a number of independent colleges will be promoted to realize the transfer. Independent colleges run by universities affiliated to central departments and universities jointly established by ministries and provinces should take the lead in completing the transformation, and other independent colleges should complete the transformation as soon as possible. As of April 21, 2022, there are still 188 independent colleges in China that have not completed the transformation, of which at least 70 have announced or disclosed the transformation plan. The "Transitional period" in the process of transfer will undoubtedly test the education quality of independent colleges, and there are still some deficiencies in the professional teaching level and innovation and entrepreneurship ability of independent colleges in Jiangsu Province. The construction of regional first-class universities and provincial brand specialty needs to be strengthened, and the innovation and entrepreneurship education reform of independent colleges in Jiangsu Province still has a long way to go.

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1 Quoted from official website, Ministry of Education of the People's Republic of China, "Reply to Proposal No.1009 of the Second Session of the 13th National People's Congress"
The List of Independent Colleges in Jiangsu Province is shown in table 3.

<table>
<thead>
<tr>
<th>Name</th>
<th>Location</th>
<th>Status/Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nanjing University Jingling College</td>
<td>(Termination of school running and completion of transfer)</td>
<td></td>
</tr>
<tr>
<td>Chengxian College of Southeast University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jincheng College of Nanjing University of Aeronautics and Astronautics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zijin college of Nanjing University of Technology</td>
<td></td>
<td></td>
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<tr>
<td>Pujiang College of Nanjing University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nanjing Audit University Jinshen College</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Binjiang College of Nanjing University of Information Engineering</td>
<td>(Transferred to Wuxi University)</td>
<td></td>
</tr>
<tr>
<td>College of science and technology, Jiangsu Normal University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nanguang College of Communication University of China</td>
<td>(Transferred to Nanjing Media College)</td>
<td></td>
</tr>
<tr>
<td>Wenzheng College of Suzhou University (Transferred to Suzhou City College)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Applied Technology College of Soochow University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tianping College of Suzhou University of science and technology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nanxu College of Jiangsu University of science and technology</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Xinglin college, Nantong University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kangda College of Nanjing Medical University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guangling college, Yangzhou University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tongda college, Nanjing University of Posts and Telecommunications</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Zhongbei College of Nanjing Normal University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hongshan College of Nanjing University of Finance and Economics</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Jingjiang College of Jiangsu University</td>
<td></td>
<td></td>
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<tr>
<td>Huaide college, Changzhou University</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hanlin college, Nanjing University of traditional Chinese Medicine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taizhou College of science and technology, Nanjing University of Technology</td>
<td></td>
<td></td>
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<tr>
<td>Nanjing Normal University Taizhou College</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School of science and technology, Xuzhou Normal University</td>
<td></td>
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</tr>
</tbody>
</table>

3.1. Weak innovation consciousness and lack of innovation and entrepreneurship concept

At present, university education still regards the teaching concept of traditional examination oriented education as the standard, and lacks sufficient attention to innovation and entrepreneurship education. Many schools fail to realize the importance of innovation and entrepreneurship education teaching reform, and even fail to incorporate innovation and entrepreneurship education into students’ future career planning. Instead, they simply take it as an optional course for students to understand, with few contents and single structure. This kind of formal education can't make students have a deep understanding of innovation and entrepreneurship courses at all, let alone provide strong guidance for students' future entrepreneurship. There is no doubt that this will restrict the innovative thinking and ability of students and is not conducive to their future development.

3.2. Educational resources are imperfect, teachers are insufficient, and professional guidance teams are lacking

Due to regional differences and the imbalance of economic development, the distribution of educational resources within regions and between schools are different. It also causes the imperfection of educational resources, which is manifested in the lack of sufficient teachers and professionals in college teaching. The imperfection of educational resources is manifested in the lack of sufficient teachers and professionals in college teaching. In the current educational situation, many college teachers do not have professional innovation and entrepreneurship knowledge and ability and basic innovation and entrepreneurship guidance consciousness, or some teachers with professional skills fail to publish relevant innovation and entrepreneurship research results in their professional fields. On the one hand, students can only learn step by step under the teacher's scripted teaching, and can not exercise their innovation and entrepreneurship thinking ability; On the other hand, teachers can not give professional and accurate guidance to students when they are faced with their innovative consciousness.

3.3. The curriculum is not perfect and the atmosphere of innovation and entrepreneurship is insufficient

Many colleges and universities don't pay attention to the innovation and entrepreneurship content in the curriculum, or the innovation and entrepreneurship curriculum is only for some specific majors, but not for all students. As a result, educational resources within the school are biased, and many students have no way to contact systematic teaching and training, let alone learn systematic and comprehensive
professional knowledge related to innovation and entrepreneurship, and cannot make use of the internal resources of the school to create a good atmosphere for innovation and entrepreneurship, which is not conducive to the improvement of students' ability to recognize themselves.

3.4. The training objectives of the university are not clear

The training objective is the purpose of a series of education and teaching activities carried out by the school. A clear objective is conducive to the smooth development of teaching work in the school. If the training objective is not clear, the education and teaching activities lack pertinence and it is difficult to achieve results in general. Independent colleges and universities are an important part of China's higher education, whose purpose is to cultivate high-quality talents. However, at present, many independent colleges and universities are only satisfied with expanding the scale of running schools and recruiting more students, without making a reasonable positioning based on the actual situation, establishing a talent training target that matches the teaching ability of the school, nor forming a clear and effective professional training plan, nor forming a corresponding curriculum system, which is difficult to meet the diversified needs of the society for talents.

3.5. Insufficient support from the education sector

Although the government's policy support and entrepreneurial funding for college students' innovation and entrepreneurship education have increased in recent years, there are still many deficiencies compared with the needs of society. There are two main shortcomings: first, the relevant policies are not clear. China has repeatedly emphasized the cultivation of college students' creative ability, but it has not issued detailed training plans and policy guidance, which can't give good guidance; Second, the lack of financial support, the innovation and entrepreneurship funds allocated by the government to colleges and universities are difficult to support colleges and universities to complete the dual-innovation research work, which naturally brings difficulties to colleges and universities and increases the difficulty of students' innovation and entrepreneurship.

3.6. The social environment can't give college students enough platform for innovation and entrepreneurship

The main reason for the lack of entrepreneurial platforms is that the recognition of independent colleges by society and enterprises is not high. Compared with undergraduate schools, independent colleges are more like a new form of education. In society, their popularity and social recognition are not as high as those of undergraduate colleges. Many institutions prefer to give priority to graduates of Project 985, Project 211 or undergraduate talents, and even some units explicitly exclude the recruitment of graduates of independent colleges, which makes the students of independent colleges face even greater obstacles in innovation and entrepreneurship than undergraduates. In addition, compared with social entrepreneurship, college students' innovation and entrepreneurship lack capital and human resources, and their strength is weak, which makes it difficult to compete with and compete with rival businesses.

4. Improvement measures

4.1. The improvement direction of the University

4.1.1. Pay attention to improving the curriculum of accounting and equip professional teaching resources

Colleges and universities should set up corresponding accounting courses according to scientific accounting talent training objectives and perfect accounting training programs. The flexibility of the training program should be unified with the specialty, aiming at cultivating talents with excellent professionalism and creativity, and fully developing students' thinking and potential. Therefore, in terms of curriculum setting, the school can be roughly divided into public basic courses and professional skills courses, and the teaching contents of innovation and entrepreneurship chapters are added to the accounting professional courses [6], such as financial management, intermediate finance, advanced finance, auditing, cost management accounting, etc. While learning the theories of the specialty, they can also understand the latest information in the frontier field of the specialty. At the same time, teachers are encouraged to make full use of classroom time to conduct specific discussions and analysis in combination with the specific situation of the organization. Through the analysis of specific enterprise
cases, the development of students' potential and personality can be promoted, and the level of students' thinking ability can be improved, so that students can not only fully understand the operation status of related enterprises, but also improve their ability to innovate and start businesses and adapt to career changes, so as to more effectively implement the "Innovation and Entrepreneurship" activities.

4.1.2. Provide sufficient platform and resource support

Colleges and universities should promote the establishment of innovation and entrepreneurship centers and innovation and entrepreneurship training centers for college students at the school level. All universities and departments should establish an all-embracing sub-center work pattern to ensure that funds, talents, fields and other resources are inclined to students' innovation and entrepreneurship activities. Mobilize all available resources inside and outside the school, carry out multi-level innovation and entrepreneurship education activities and knowledge competitions, and provide students with corresponding practice bases and activity centers. Secondly, we should invite outstanding entrepreneurial alumni, experts and scholars to conduct interviews and exchanges, and hire full-time professors as professional team instructors to provide comprehensive and high-quality services for cultivating students' creative ability. Encourage students to devote themselves to innovative and entrepreneurial practice, and fully improve the sustainable development level of the school. Finally, the university should establish a mutually beneficial and win-win cooperation relationship with enterprises, maintain close contact with the government, and the three parties should cooperate to build an innovation and entrepreneurship Incubation Park for college students, build an innovation and entrepreneurship platform, further lead students to actively participate in the wave of innovation and entrepreneurship, and promote the economic development of the province.

4.1.3. Improve the innovation and entrepreneurship education and training system of accounting major, and enhance the pertinence and practicability

The construction of innovative entrepreneurial education teaching system includes theory, practical training and practice. The first section is the study of entrepreneurial theoretical knowledge. Schools should vigorously carry out and improve the study of basic theoretical knowledge of entrepreneurship, including team formation, equity division, business model polishing, product construction, marketing, business law and so on; The second part is innovation and entrepreneurship training. By building a training platform and relying on entrepreneurship simulation training software, we can simulate various links in the entrepreneurial process and predict various risks and obstacles in the entrepreneurial process in advance; The third part is entrepreneurial practice. After students have participated in theory and practical training, they will be connected with the practice platform inside and outside the school. Through learning and communication on the practice platform, they can expand the vision of college students and experience the real entrepreneurial environment in advance.

4.1.4. Carry out the cultivation of innovation and entrepreneurship to the end

A large number of independent colleges only take innovation and entrepreneurship education as a course in a certain semester, and take the employment rate of students as the first indicator to measure the level of the school. Innovation and entrepreneurship education can't just be a simple theoretical course. Colleges and universities should integrate their concepts and consciousness with students' daily life through the subtle influence and atmosphere creation [7], which runs through students' college education. In the whole curriculum system, college education students should break the stereotyped thinking that attaches importance to employment and despises innovation and entrepreneurship, adhere to the idea of mass entrepreneurship and innovation education as the main lead, and take innovative thinking and entrepreneurial ability as the entry point, improve students' professional quality and comprehensive ability, and lay a solid foundation for cultivating open individuals. The school should enrich the teaching forms and means of innovation and entrepreneurship education, combine theory with practice, fully demonstrate the students' initiative, guide students to establish the innovation and entrepreneurship concept of "being able to start a business, daring to start a business and creating a good business", and create a strong entrepreneurial environment in the school.

4.1.5. Increase the number of teachers and improve their quality

Colleges and universities should focus on strengthening the construction of teachers, and cultivate a group of innovative, good and innovative teachers. In ancient times those who wanted to learn would seek out a teacher, one who could propagate the doctrine, impart professional knowledge, and resolve doubts. Teachers' thinking and consciousness directly affect students' ability to accept knowledge. Therefore, it is very important to deeply tap the teaching potential of school teachers and cultivate the backbone of young teachers. At the same time, the concept of "double positive combination" should be
established, experts with external teacher experience and enterprise management experience should be employed as tutors, and well-known entrepreneurs and entrepreneurship training experts should be regularly organized to carry out special lectures and reports in school, so that students can be well guided in innovation direction and practice. Teachers are encouraged to constantly update and improve the concept of entrepreneurship and innovation teaching. By learning professional knowledge, participating in the discussion of teaching methods, and participating in exchange learning activities, teachers' knowledge level about entrepreneurship and innovation education is improved, and teachers' efficient teaching ability and quality are cultivated[8].

4.2. Government support

4.2.1. Constructing a platform conducive to college students' innovation and entrepreneurship

The government should pay attention to the construction of the platform and environment for college students' innovation, increase the investment of human, financial and material resources in running colleges and universities, and promote colleges and universities to organize the construction of entrepreneurial incubation bases and innovative entrepreneurial practice teaching bases [9]. With the guidance of government public opinion and policy support, the innovation and entrepreneurship related platforms radiate to the surrounding areas, and the atmosphere of innovation and entrepreneurship permeates the campus, enhancing the social recognition of college students' innovative level and ability. At the same time, professional platforms such as "College Students' innovation and Entrepreneurship Education Service Center" with complete facilities and sound systems will be established in the whole province, full-time posts will be set up, and high-quality full-time personnel will be equipped to provide professional consulting services and career guidance for students who want to innovate or start a business. The government will also regularly hold innovation and entrepreneurship forums and exchange meetings for college students, invite experts and scholars in various fields to give lectures, and explain the cutting-edge information and policy guidance for college students. Increase the allocation of funds for personnel training, train a team of experts specializing in innovation and entrepreneurship for college students, and enhance their authority and professionalism.

4.2.2. Create a new mode of school enterprise cooperation

The education department should create a diversified, open, inclusive and closely linked school enterprise cooperation pattern for the whole province, take the lead in promoting the construction of a perfect school enterprise cooperation service platform, build a bridge conducive to the exchange and development of both sides, and jointly develop and carry out relevant teaching activity plans and Curriculum system settings with colleges and universities, and promote knowledge theory and business practice. Let students enrich and improve the accounting professional knowledge system in the post practice of cooperative enterprises, and deepen the students' understanding of the course. In addition, the education department should make use of the existing resource advantages and information channels of enterprises, use modern information means, and combine online and offline, so that students can contact and participate in accounting business activities such as market research, financial analysis, project planning, etc. of enterprises from multiple angles, and constantly accumulate and enrich mass entrepreneurship and innovative education cases, so as to cultivate students' professional quality and innovative thinking. The combination of university leaders, government supervision and enterprise practice will form a mutual assistance linkage mechanism for the integration of production and education, which will realize a good pattern and win-win situation for education service enterprises and enterprises to promote education, and provide a favorable paradigm for universities to further realize innovation and entrepreneurship [10].

4.2.3. Increase support for innovation and entrepreneurship

In order to make students take an active part in professional competitions and support more college teachers to carry out the counseling of academic competitions, the government should establish a set of perfect guarantee mechanism for academic competitions and continuously increase the support for innovation and entrepreneurship. Whether from the policy, funds, equipment support and other aspects to give sufficient support, so as to truly mobilize the enthusiasm of teachers and students to participate in the discipline competition, so as to achieve the goal of improving students' ability to integrate theory with practice through the discipline competition. Actively carry out the evaluation of excellent mass entrepreneurship and innovation projects of college students, and reward excellent projects to promote the enthusiasm and enthusiasm of the competition; Increase the investment in education funds to effectively subsidize the projects that have been approved; Establish and improve the funding services
for innovation and entrepreneurship projects, support and promote the optimization and upgrading of the allocation of university funding resources through free funding or government purchase services, and form a standardized project funding management mode.

4.2.4. Promote the continuous development of innovation and entrepreneurship events

The innovation and entrepreneurship competitions that colleges and universities participate in mainly include China Innovation and Entrepreneurship Competition, "Creating Youth" Youth Innovation and Entrepreneurship Competition, "Internet plus" College Students Innovation and Entrepreneurship Competition and "Maker China" SME Innovation and Entrepreneurship Competition. The "Internet +" innovation and entrepreneurship competition has been highly valued and praised since its inception. Jiangsu Province has successfully held five times. The competition is a comprehensive competition across the province, with many participating teams, a wide range of participation, new participation projects and high participation level as its basic characteristics. The Internet + Project represents the highest level of innovation and Entrepreneurship of Chinese college students. It is a powerful promoter to help education and teaching reform and cultivate students' innovation and innovation ability. Government and relevant departments should attach importance to the development and operation of this project, further innovate the competition mechanism, promote the innovation and entrepreneurship competition and professional skill competition "Double competition and progress" according to the characteristics of disciplines and majors and different types of entrepreneurial projects, promote the cultivation and support of excellent projects, promote the incubation of excellent dual-innovation enterprises, and promote higher-quality entrepreneurial employment and multi-channel entrepreneurial employment of college graduates.

5. Conclusion

The government needs to deepen the reform of innovation and entrepreneurship education system and strengthen the cultivation of students' innovation and entrepreneurship ability. Cultivating a group of modern high-quality talents with innovative spirit and ability is not only the country's high hopes for colleges and universities, but also the responsibility and responsibility entrusted by the times to colleges and universities. It is also the responsibility of colleges and universities and the need of deepening reform. As an important part of China's higher education, it is an important task for independent colleges to deliver outstanding talents to the society. Independent colleges and universities should further clarify the orientation of running schools and majors, strengthen the construction of professional curriculum system, promote students' innovation and entrepreneurship ability, and further improve the level of talent cultivation.

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