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Accounting Professional Reform under the "1+X" Certification System

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Abstract: *The expansion of productive forces has an effect on numerous industries, and the growth of industries has encouraged the government to devote greater resources to vocational education. Such developments necessitate the adaptation of vocational education to the existing supply-side relationship. Implementation Plan of National Vocational Education Reform promulgated by the State Council in January 2019 made clear that the teaching objective of higher vocational colleges is to cultivate students' vocational skills, and the specialty setting pays attention to the changes in social requirements for employees' abilities and proposes the system of "academic certificate plus several vocational skill level certificates," which will enhance modern vocational ed. Now that society has entered the era of information technology, accounting majors must acquire new skills to adapt to the new requirements of emerging jobs, particularly those jobs with a background in big data. The "1+X" certificate system has encouraged the reform of the training mode for comprehensively skilled talents, and teachers have built a "double-qualified" innovative teaching team utilizing the digital capability of big data. Realize the synchronization between offline and online teaching materials, enhance teaching materials before, during, and after class, and develop three-dimensional teaching materials; Methods of instruction continue to stress integrated blended instruction, practice, and student-centered application situations.*

Keywords: *"1+X" certification system, teachers, teaching materials, pedagogy*

1. "1+X" certificate system

Under the new employment climate, higher vocational education reached a turning point in 2019. State officials have issued the Implementation Plan of National Vocational Education Reform and the Pilot Program of Implementing the System of Academic Certificate and Several Vocational Skills Grades in Colleges and Universities. Because of its diversity and openness, the "1+X" certificate system has become a catalyst for promoting domestic vocational education's comprehensive and high-quality growth[1].The pilot program proposes requirements for "deepening the reform of teachers, teaching materials, and teaching methods," elaborating that this reform is based on the "1+X" certificate system, promoting the orderly organic connection between academic education and vocational skill level, and gradually standardizing the intermediate links.

1.1. Educational Concept of "1+X" Certificate System

Having learned from the advanced vocational education models in Europe and the United States that the CBE model, dual system model, BTEC model, and TAFE model are unsuitable for China's vocational education. Aware of the national context, we must cultivate professionals and technicians capable of adapting to economic change, the digital transformation of industry, and the intelligent upgrading of the manufacturing industry. Eventually, the "1+X" model emerged, and the Ministry of Education launched the "academic certificate + some vocational skill level certificates", or the "1+X" certificate system, for the reform and development of higher vocational education,which is the re-education and continuous education of academic education[2]As re-education, entails that students receive relevant occupational skills education in addition to academic credentials education and obtain appropriate grade certificates, which serve as proof of graduates' vocational abilities. As a form of continuing education, the "1+X" certificate system is a promotion of practical teaching that can upgrade practical training courses into practical training for work employment, increase student quality, and encourage the nurturing of high-quality compound talents.

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1.2. The significance of introducing the "1+X" certificate system in higher vocational colleges for accounting majors.

Accounting is the foundational subject in the financial field. As a result of alterations in the financial sector's employment structure, the breadth of job functions expands, creating a new professional characteristic of "big data + data processing + decision support," which necessitates the diversification of education. The implementation of the "1+X" certificate system in higher vocational colleges' accounting majors actively responds to these new trends and demands[3].

As re-education, the "1+X" certificate system adds skill education to academic education, enabling higher vocational institutions to teach practical skills and strengthen students' professional abilities in accordance with industry demands. The accounting major in vocational education is extremely applicable. Employers are now able to evaluate talent recruitment based on vocational skill certificates, as opposed to the obsolete recruitment assessment mechanism and singular evaluation approach of the past. Encourage students' interest in learning through work and maximize the development of human resources. The "1+X" certificate system has accomplished the consolidation of basic education, the strengthening of vocational education, the promotion of educational accomplishments, and the combination of classroom education with pre-employment education.

2. Financial Talent Training in Higher Vocational Colleges under the "1+X" Certificate System

After entering the digital economy, the financial sector has undergone continual refinement, with the creation of new forms and positions. Under such conditions, the accounting profession has evolved in three primary directions: digitization, intelligence, and automation. As a result, the employment landscape has altered, the demand for traditional accounting and other financial professions has decreased, and the demand for new business and applied positions has expanded annually. This type of highly-skilled and technically-advanced employee has become an essential training objective for vocational institutes. On the basis of conventional education, educational reform is gradually implemented, and education is continuously augmented to accommodate the changing aims of talent training. In April 2019, the "1+X" certificate system, namely the pilot scheme for implementing the system of "academic certificate + some vocational skill level certificates" in colleges and universities jointly issued by the Ministry of Education and four other ministries, became the answer to this era's problems.

2.1. Optimization of Educational Philosophy

The primary objective of higher vocational education is to provide technical knowledge and professional skills. In terms of independence of content, the complexity of knowledge system construction, and the diversity of information sources, technical knowledge with a high degree of operability demonstrates an acute awareness of the present. The concept of vocational education administration is optimized when technical information is imbued in students in a more efficient manner. The notion of optimizing school operations should permeate the teaching contents, teaching methods, and teaching objectives so that technical knowledge has the characteristics of higher vocational education and is independent in form and content.

Introducing the "1+X" certificate system and establishing the "documentary evidence accommodation" model. The professional teaching standard is compared with the professional skill level standard, the professional teaching process is compared with the professional skill training method, and the professional core curriculum level is compared with the professional skill level standard. Establish a mixed teaching model that combines theory with practice and integrates both inside and outside the class. The teaching goal is to cultivate compound talents with professional skills[4].

2.2. Personnel Training Program Optimization

The talent training strategy is based on "six guarantees" and "six stability," the correct CPC Central Committee rules are implemented, and employment is the top priority. It has been demonstrated through experience that a combination of academic and vocational credentials can successfully increase the employment rate and encourage the integration of higher vocational education with industry certification. The talent training program has been optimized following the establishment of the "1+X" certificate system. First, the digital transformation of the accounting profession has been realized, and the profession is connected to the needs of industrial development; Second, it realizes the innovative development of

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accounting major, optimizes the curriculum based on professional standards, and connects the curriculum content with professional standards; Third, it strengthens the practical operation of accounting major, increases the teaching links of simulated environment, and revises the curriculum content to reflect professional standards.

The optimization of training plans needs to adhere to China's educational policy and be grounded on reality and the labor market. The primary objective is to create compound high-quality professional technical and skilled talents who are suited for the growth of industrial companies in the digital economy environment and the demand for accounting majors in higher vocational institutions. The five mechanisms are organically integrated into the accounting professional training process in higher vocational colleges by modifying the curriculum, continually updating the teaching capacity, enhancing the teaching methods, gradually enhancing the training environment, and promoting the optimization of evaluation and examination. Optimize the talent training program so that the "book-certificate integration" mode is implemented, and performs well in standard integration, content integration, teaching integration, evaluation integration, and accomplishment integration. "1+X" certificate system and "integration of books and certificates" mode to advance "three education" reform and professional creation.

3. Reform of "three religions" under "1+X" certificate system

The education reform under the "1+X" certificate is the basic content of assuring the execution of the "1+X" certificate system and establishing the reform of the talent training mode in higher vocational education that takes into consideration the sustainability of higher vocational education. The triple qualities of higher vocational education are "high quality," "educational," and "professionalism." A high grade indicates rigorous standards, which distinguishes secondary vocational education. Graduates must be qualified for occupations involving technological challenges and professional work. It is educational, ensuring that students can be trained in a methodical teaching of theoretical information or in a practical setting. Also professional is professionalism. Through higher vocational education, students can meet the criteria of the work. On the basis of these three principles, the prerequisites for educational reform under the "1+X" certificate, namely "who will teach," "what to teach," and "how to teach," were formulated[5].

"Who will teach", "what to teach", and "how to teach" are meant to ensure the implementation of the education reform under the "1+X" certificate, as well as establish related requirements. "Who will teach" suggests that teachers must be "double-qualified" and have various functions, such as trainer and appraiser. "What to teach" suggests that the textbook is determined to innovate, and that ideological and political construction should be incorporated into it in order to grow graduates with healthy thought processes and an enterprising spirit. "How to Teach" denotes the modernization of teaching, focuses on the informatization building of teaching and education, and mobilizes the excitement and initiative of students by establishing their dominating position.

3.1. The "Three Teachings" Reform

The National Implementation Plan for Vocational Education Reform has assigned the reform of "three teachings," meaning teachers, teaching materials, and teaching methods, in order to transform higher vocational education into lifelong education. Government supervision, industry and company promotion, and school collaboration mechanisms for education are actively employed. This is in response to the absence of instructional design and practical integration in vocational education, the absence of close integration between education and training, and the absence of standardization of teaching materials and teaching contents for the vocational skills level.

In the Ministry of Education's 2021 catalog of higher vocational education, the accounting major was renamed "Big Data and Accounting." The original accounting majors, who possessed a high level of technical expertise, have undergone significant changes since the advent of the digital economy. Digitalization, big data, and cloud computing have put forth requirements for the education and teaching of accounting majors, resulting in the formation of "big data and accounting" to cultivate talents who can adapt to the digital economy.

Education reform for big data and accounting under the "1+X" certificate: First, the complementary relationship between academic education and vocational education should be clarified, and vocational skills education should be incorporated into the teaching materials, curriculum, and teaching tasks. Furthermore, innovative working concepts, ideas, and methods should be used to reconstruct the

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curriculum model and teaching model in order to construct an education model that matches knowledge with ability. Education is designed to match knowledge with abilities. Second, by constructing a hybrid science-reality integration teaching platform, the resource pool of knowledge points and the practical training pool of skill points are perfected using the same source, allowing for the free acquisition of knowledge to skills and the incorporation of big data into teaching activities[6].

3.2. Faculty reform

Reform should begin with educators, and teachers should be the first to be reformed, beginning with big data to increase digital capacity building and create a "dual-teacher" teaching team based on information. The majority of teachers in higher vocational institutions are graduate students from colleges and universities. Their schooling experience does not include vocational education, and their lack of practical teaching competence prevents them from becoming "dual-teacher" teachers. To adapt to the "1+X" certificate system, teachers must make changes, adapt to the transformation of job functions to digitalization and intelligence, improve practical teaching ability while continuing to do well in theoretical teaching, introduce new technologies, new techniques, and new norms and standards into the classroom, have comprehensive teaching ability and support the "dual-teacher" teaching team in terms of educational philosophy, comprehensive literacy, and p.c. Numerous factors, such as educational philosophy, comprehensive education, and professional knowledge, promote the "1+X" method of instruction. Teacher preparation is crucial. In addition to encouraging young and middle-aged teachers to pursue additional education, seasoned teachers should be trained to seek breakthroughs through ongoing continuing education and training that adheres to scientific logic.

The senior teachers with rich teaching experience to build solid theoretical teaching, young and middle-aged teachers with the spirit of innovation to enhance the practical teaching ability, the formation of old, middle-aged, and young both characteristics of the "dual-teacher" teaching team to ensure the smooth implementation of the "1 + X" certificate system teaching reform, teaching quality continues to rise[7].

3.3. Teaching materials reform

The development of the accounting profession and the curriculum's content is influencing the evolution of instructional materials. In order to adapt to the "1+X" certificate system, the teaching materials change with the new curriculum, the content is more relevant to practical training, the form is not limited to a single sheet of paper, towards digital, three-dimensional development, and the use of mobile Internet so that the teaching materials are revitalized, and the teaching content is centered on the development of complex professional technical skills talents. First, in the selection of teaching materials, simultaneously prepare self-published teaching materials, based on school characteristics, and learning conditions, to adapt to the practical training materials for our students; from the actual situation of accounting computerization, financial management, and other course materials, develop professional synchronization. Second, beginning with the development of information technology, we establish clients (PC port and APP port)[8] associated with industry and education in order to provide three-dimensional teaching materials with robust applicability. Again, based on the standards of accounting vocational skills and professional teacher training standards, we developed supplementary teaching materials to reinforce and expand academic instruction and to improve and perfect vocational education.

3.4. Teaching method reform

From the use of teaching scenes to extend classroom space, classrooms, training rooms, practice bases, etc., are all locations to teach in order to apply the integration of science and practice or teaching methods. Break the solid state of thought, direct students to establish accounting discipline thought, theory, and practice, in the practical teaching environment with theory to interpret, and in the theory of teaching with practice to support; this is also the essence of the "1 + X" certificate system[9].

To highlight the characteristics of the profession, emphasize the intelligence of "industry-university-research integration" to adapt to the integration and innovation of technical knowledge, promote the accounting profession to adapt to the digitalization and intelligence of the industry while strengthening the foundation, use the solid theoretical foundation to master the practical ability belonging to diversity, promote the intelligence of vocational education, diversify the way of talent training, combine the virtual (theoretical knowledge) with the real (practical ability) of the teaching scene, upgrade from a single professor mode to multifaceted teaching with interaction and sharing, and make the "X" more valuable

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when setting professional development goals (senior accountant, CPA, etc.).

4. Conclusion

Education has a long way to go, and the development of education is perpetually concerned with change and seeking advancement. For higher vocational education that began late, the "1+X" certificate system is like timely rain, giving birth to another "three education" reform, a shift in cultivating complex professional technical skill talents for the digital transformation of industry and intelligent upgrading of the manufacturing industry. It answers the problem of what sort of teachers, what kind of knowledge, and what kind of people to educate, and parallelizes academic and vocational education, i.e. "academic certificate + multiple vocational skill level certificates". The objective of the reform of "dual-teacher" teachers, three-dimensional teaching materials, and integrated teaching techniques is the development of highly competent and sophisticated technical and technical ability. Optimize the concept of school operation and talent training and provide new options for accounting majors under the "1+X" certificate system.

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