

Exploration on the Reform of Accounting Practice Curriculum in Higher Vocational Education under the Background of Financial Shared Service Center

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Abstract: As Financial Shared Service Center become increasingly important in the modern economy, accounting practice courses in higher vocational education are also facing new challenges and opportunities. However, there is currently relatively limited research on how to effectively implement such courses to improve student employment and satisfaction. In order to solve this problem, this study uses the SPSS regression model analysis method to explore the key factors affecting student employment and satisfaction, and propose improvement measures. The research results show that learning attitudes, learning strategies, personal abilities, professional knowledge, teaching methods, educational concepts, curriculum, practical opportunities and cooperation opportunities have a significant impact on students' employment and satisfaction. Based on the above conclusions, this study proposes a series of improvement measures, including optimizing curriculum, strengthening professional knowledge cultivation, and diversifying teaching methods. These measures aim to improve students' practical abilities, employment competitiveness and satisfaction. This study provides a useful reference for the reform of accounting practice courses in higher vocational education in the context of the Financial Shared Service Center. At the same time, this study also provides guidance for educational institutions and teachers, promoting the development of higher vocational education and the optimization of practical courses.

Keywords: Financial Shared Service Center, Higher Vocational Education, Accounting Practice, Curriculum Reform

1. Introduction

Accounting practice courses in higher vocational education are of great significance in cultivating accounting professionals, improving students' practical abilities, and adapting to the needs in the context of Financial Shared Service Center [1]. With the rapid development of economic globalization and information technology, the accounting profession is facing increasing challenges and changes [2]. Therefore, the reform and exploration of accounting practice courses in higher vocational education are particularly urgent. However, there are currently some problems in the accounting practice courses of higher vocational education [3]. First, traditional curriculum and teaching methods are often difficult to match the needs of Financial Shared Service Center. Secondly, students' participation and practical ability in practical sessions need to be improved urgently. In addition, teachers' teaching concepts and teaching methods need to be adapted to the requirements of modern accounting practice [4]. These problems limit the quality and effectiveness of accounting practice courses in higher vocational education.

In the context of the Financial Shared Service Center, scholars have begun to explore the reform of accounting practice courses in higher vocational education. Relevant research shows that the emergence of Financial Shared Service Center provides new opportunities and challenges for the reform of accounting practice courses in higher vocational education. Some scholars have proposed some reform directions and methods through surveys and empirical studies. Qu Y emphasized the design and application of hybrid teaching in accounting practice, focused on the cultivation of students' practical ability, and advocated teachers' teaching innovation and professional development [5]. İşbil N achieved the purpose of promoting students' practical ability through the integration of XBRL and accounting department courses [6]. However, existing research still has some shortcomings in the

reform of accounting practice courses in higher vocational education in the context of Financial Shared Service Center. Existing research is limited in scope and depth, and there is insufficient understanding of practice in Financial Shared Service Center and in different regions. There is still a lack of systematic research frameworks and methods to better evaluate the effects and influencing factors of reforms.

Therefore, this article aims to use SPSS for data analysis to evaluate the significant influencing factors of the reform of accounting practice courses in higher vocational education in the context of the Financial Shared Service Center, and to propose corresponding reform methods. Through the development of this study, we hope to provide certain theoretical and practical guidance for the reform of accounting practice courses in higher vocational education, promote the cultivation of accounting professionals and adapt to the needs of Financial Shared Service Center.

2. Overview of Accounting Practice Courses in Higher Vocational Education

2.1. Definition and Characteristics of Higher Vocational Education

Higher vocational education is a form of education that focuses on practice and vocational skill cultivation, which is different from traditional academic education [7]. Its advantage lies in cultivating students' practical application abilities so that they can better adapt to career development needs [8]. This education model is of great significance in meeting society's demand for practical work abilities in various industries and improving employment competitiveness. Compared with traditional academic education, higher vocational education pays more attention to the cultivation of practice and professional skills to meet society's demand for practical work abilities in various industries [9]. Through practical teaching content and teaching methods, higher vocational education allows students to conduct simulated practice in a real work environment to improve their practical operation capabilities and problem-solving abilities [10].

2.2. The Importance of Accounting Practice Courses

Accounting practice courses are important in cultivating students' practical abilities, improving their employment competitiveness, and adapting to the development needs of the accounting profession [11]. Through practical courses, students can be exposed to real accounting work environments, learn and apply accounting knowledge and skills to solve practical problems, and thus develop practical operational abilities. Accounting practice courses can improve students' practical ability [12]. In practical courses, students will directly participate in all aspects of accounting work. Through practical operations, students can become familiar with the use of accounting software, master accounting methods and processes, and learn to solve practical accounting problems [13]. This practical learning method can improve their performance and coping ability in accounting practice [14-15]. In the modern job market, employers pay more attention to the actual work experience and operational abilities of applicants [16]. Regulations, policies, and technologies in the accounting field are constantly changing, requiring accountants to have the ability to continuously learn and adapt to changes [17]. By participating in accounting practice courses, students can accumulate practical work experience, master practical operation skills, and demonstrate their abilities and potential in practice. This makes students more competitive in the job search process, able to better adapt to job requirements, and improve employment opportunities [18].

2.3. Definition and Function of Financial Shared Service Center

Financial Shared Service Center refers to a department or institution established within an enterprise to centrally handle financial affairs and provide financial services. Its main function is to centrally manage and execute the financial activities of the enterprise [19]. With the popularity and development of Financial Shared Service Center in enterprises, the demand for financial talents is also increasing [20]. This requires that accounting practice courses can match the needs of the Financial Shared Service Center and train students with the skills to adapt to the work of the Financial Shared Service Center.

3. Research on the Influencing Factors of Accounting Practice in Higher Vocational Education in the Context of Financial Shared Service Center

3.1. Classification of Accounting Practice Entities in Higher Vocational Education in the Context of the Financial Shared Service Center

In the accounting practice of higher vocational education in the context of Financial Shared Service Center, the subjects can be divided into four categories: students, teachers, educational institutions and sharing centers. This article aims to study the influencing factors of accounting practice in higher vocational education in the context of the Financial Shared Service Center from different subject perspectives. As learners and practitioners, students are key participants in accounting practice. They improve their practical abilities and skills by participating in actual accounting work and simulated practical activities. Studying the influencing factors of student bodies can help educational institutions and teachers understand students' needs and characteristics, provide personalized guidance and support, and promote students' practical abilities and career development. Teachers play the role of mentors and educators in accounting practice. They are responsible for imparting accounting theory, guiding students through practical operations, and providing feedback and evaluation. Educational institutions are entities that provide higher vocational education and are responsible for designing and delivering courses and training programs related to accounting practice. They also have a partnership with the Financial Shared Service Center to provide students with hands-on opportunities and resource support. As a practical place, Financial Shared Service Center provides students with a real accounting practice environment. They partner with educational institutions to provide practical opportunities, internship projects and industry mentors to help students apply theoretical knowledge to real work [21].

By studying the influencing factors of accounting practice in higher vocational education in the context of Financial Shared Service Center from the perspectives of different subjects, we can gain an in-depth understanding of the role and influence of each subject in practice, and provide targeted improvements and support to improve students' practical ability, employment competitiveness and adapt to accounting career development. At the same time, the interaction and cooperation between different subjects are also important aspects of influencing factors.

3.2. Data Sources

The data of this article comes from a questionnaire survey. A total of 500 questionnaires were collected, of which 484 were valid questionnaires. The survey aims to understand the impact of factors such as students' learning attitudes, learning strategies, personal abilities, teachers' professional knowledge, teaching methods, incentives, as well as the educational philosophy and curriculum of educational institutions, practice opportunities, and the practice environment and cooperation opportunities of Financial Shared Service Center on students' employment status and satisfaction in accounting practice in higher vocational education. Through statistical analysis and comprehensive evaluation of these data, we revealed the relationship between student employment status and satisfaction and the above factors, and provided targeted improvement suggestions and guidance for accounting practices in higher vocational education. Through statistical analysis and comprehensive evaluation of these data, we were able to reveal the relationship between student employment status and satisfaction and the above factors, and provide targeted improvement suggestions and guidance for accounting practices in higher vocational education.

3.3. Variable Settings

The explanatory variables of this article include students' learning attitudes, learning strategies, personal abilities, teachers' professional knowledge, teaching methods, incentives, educational concepts, curriculum, and practice opportunities of educational institutions, as well as the practice environment and cooperation opportunities of Financial Shared Service Center. As the explained variables, this article chooses student employment status and student satisfaction. Among them, student employment status is a binary variable, with "employed" assigned a value of 1 and "not employed" assigned a value of 0. Student satisfaction is also a binary variable, with "satisfied" assigned a value of 1 and "dissatisfied" assigned a value of 0. By setting the explained variable as a binary variable, we can conduct quantitative and comparative analysis on students' employment status and satisfaction. Such research can help evaluate the effectiveness of accounting practices in higher vocational education and provide educational institutions and Financial Shared Service Center with improvement strategies and

measures to improve students' employment opportunities and satisfaction. The variable assignments and descriptions are shown in Table 1.

Table 1: Relevant influencing factors and variable assignment instructions

Dimension	Variable symbol	Variable	Question item	Variable assignment
	Y1	Student employment	—	Obtain employment=1;Unemployed=0
	Y2	Student satisfaction	—	Satisfaction=1;Unsatisfy=0
Student	X1	Attitude to learning	Q1	Very low=1; Relatively low=2; Commonly=3; Higher=4; Very high=5
		Learning strategy	Q2	
		Personal ability	Q3	
Teacher	X2	Professional knowledge	Q4	
		Teaching method	Q5	
		Incentive method	Q6	
Educational services	X3	Educational idea	Q7	
		Course offered	Q8	
		Practice opportunity	Q9	
Financial Shared Service Center	X4	Practice environment	Q10	
		Cooperation opportunities	Q11	

4. Assessment of Significant Influencing Factors

4.1. Reliability Analysis

In order to evaluate the authenticity of the questionnaire, this article uses Cronbach's Alpha coefficient for reliability analysis. The analyzed data is shown in Figure 1.

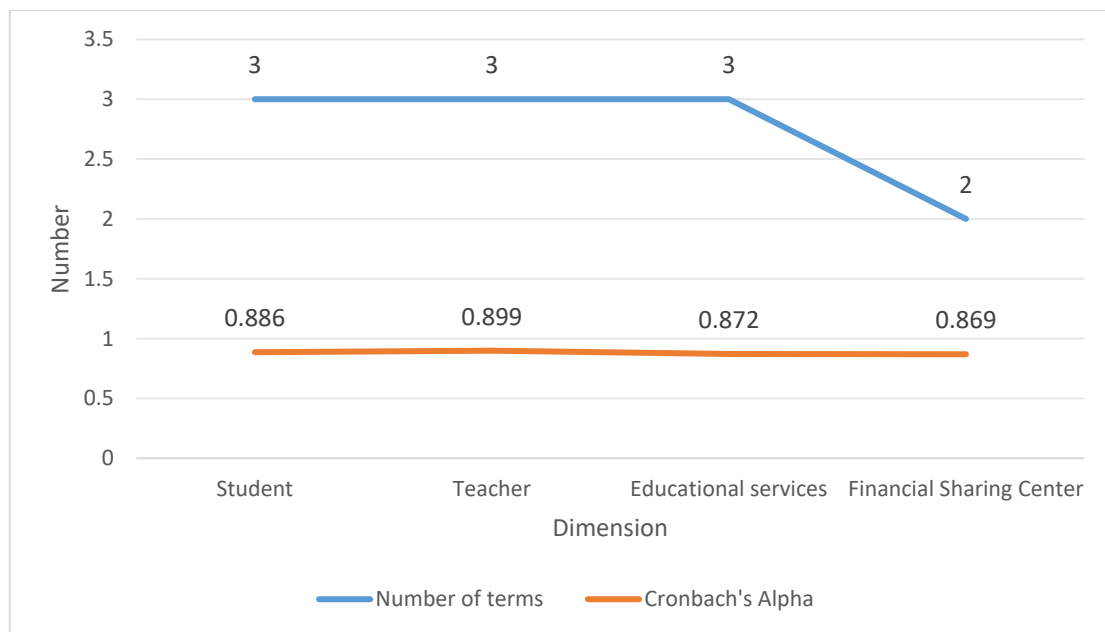


Figure 1: Reliability analysis data chart

Figure 1 shows the reliability analysis results of the student perspective, teacher perspective, educational institution and Financial Shared Service Center data. From Figure 1, we can find that the reliability from the student perspective is 0.886, the reliability from the teacher perspective is 0.899, the reliability from the educational institution is 0.872, and the reliability from Financial Shared Service Center data is 0.869. These values are all above 0.7, indicating that the measurement tool has good reliability, and the consistency and stability of the data can be considered high. These results show that the measurement tool has high reliability in data collection from different perspectives, can improve the

reliability and stability of data, and enhance the explanatory power of research questions.

4.2. Descriptive Statistical Analysis

Student employment statistics are shown in Figure 2.

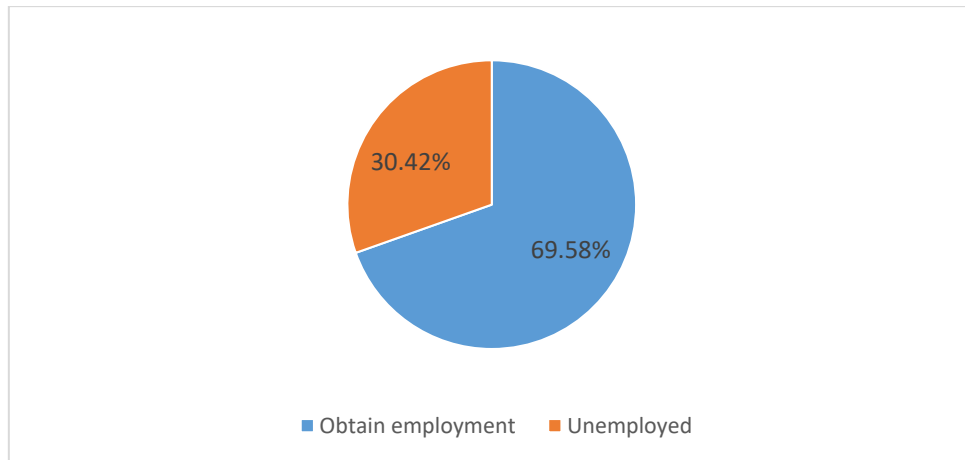


Figure 2: Student employment statistics chart

Figure 2 shows the statistics of student employment rate, in which the student employment rate only accounts for 69.58%. This data shows that among the student groups involved in the study, only about 69.58% were successfully employed. This means that there are some challenges or problems in accounting practice in higher vocational education, resulting in a relatively low student employment rate. Student employment rate is affected by many factors, including students' learning attitudes, learning strategies, personal abilities, and teachers' professional knowledge, teaching methods and incentives. In addition, the educational philosophy, curriculum, practice opportunities, practice environment, and cooperation opportunities with Financial Shared Service Center of educational institutions may also have an impact on student employment. In order to further improve the student employment rate, it is necessary to comprehensively consider the factors of students, teachers, educational institutions and Financial Shared Service Center, and formulate corresponding improvement measures according to specific situations, which can help to increase the employment rate of students and further improve the effect and quality of accounting practice in higher vocational education. Figure 3 shows the statistical data of student satisfaction.

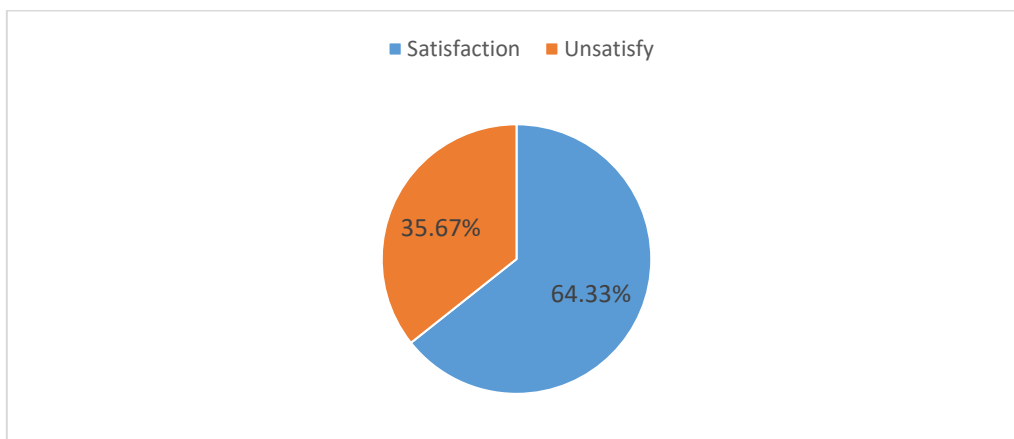


Figure 3: Student satisfaction statistics chart

Figure 3 shows the statistics of student satisfaction, where student satisfaction is 64.33%. This data shows that among the student groups involved in the study, only about 64.33% of students are satisfied with the accounting practice of higher vocational education. This means that there are some problems or deficiencies in the practice process, resulting in relatively low student satisfaction with practice. Student satisfaction is affected by many factors, including the educational philosophy of the educational institution, curriculum, practice opportunities, practice environment, and teachers' professional knowledge, teaching methods, and incentives. In addition, students' learning attitudes,

learning strategies, personal abilities, and cooperation opportunities with Financial Shared Service Center may also have an impact on student satisfaction.

This article uses qualitative analysis methods to further clarify the significant factors affecting student employment and satisfaction. The variable results obtained after calculating the mean and standard deviation of the collected results are shown in Table 2.

Table 2: Variable results

Variable	Item	Mean	Standard deviation
X1	Q1	4.08	1.134
	Q2	3.75	1.126
	Q3	4.12	1.103
X2	Q4	3.89	1.136
	Q5	3.34	1.201
	Q6	3.56	1.087
X3	Q7	4.12	1.036
	Q8	4.06	1.105
	Q9	3.36	1.039
X4	Q10	3.73	1.124
	Q11	3.85	1.133

Table 2 shows the variable results of significant factors affecting student employment and satisfaction obtained through qualitative analysis methods, including means and standard deviations. It can be seen from Table 2 that the means of teaching methods and practical opportunities provided by educational institutions are low, 3.34 and 3.36 respectively, while the means of other factors are all above 3.5. Furthermore, the standard deviation of most data is around 1.1. Lower means for teaching methods and practical opportunities provided by educational institutions may mean that there is room for improvement in these two areas. This includes improving the diversity and interactivity of teaching methods, providing more opportunities for practice and improving the practice environment. These improvements may help improve student employment and satisfaction. Most factors have means above 3.5, indicating some success in these areas. However, the size of the standard deviation indicates that there are certain differences in these factors in the sample, which means that different students feel and evaluate these factors differently. Therefore, educational institutions and teachers can further understand students' individual differences and needs to better meet their learning and practical needs.

By analyzing the results in Table 2, we can focus on teaching methods and practice opportunities provided by educational institutions, and adjust and improve teaching and practice strategies according to students' individual differences and needs, which will help improve students' employment rates and satisfaction.

4.3. Significance Assessment

When using SPSS (Statistical Product and Service Solutions) for regression model calculations, the significance of the model is usually evaluated. This evaluation can help us determine whether the independent variables in the regression model have a significant impact on the dependent variable. In the regression model, after we calculated the regression model through SPSS, we found that learning attitude, learning strategies, personal abilities, professional knowledge, teaching methods, educational concepts, curriculum, practice opportunities, and cooperation opportunities are all significant. This means that these independent variables have a statistically significant impact on student employment and satisfaction, whereas incentives and practice environment are not significant. Such significance assessment results provide us with important information about influencing factors and can help us better understand and explain students' employment and satisfaction.

4.4. Suggestions on the Reform of Accounting Practice Courses in Higher Vocational Education

Based on the significance assessment of the regression model and the analysis of related graphs, we can make recommendations for practical curriculum reform. First of all, students should be encouraged to develop a positive learning attitude and improve their learning motivation and self-management abilities. Educational institutions can provide training on learning skills and strategies to help students formulate effective learning plans and methods to improve learning effects. They should focus on cultivating students' professional knowledge and provide comprehensive and in-depth professional

courses. Through cooperation with relevant institutions such as Financial Shared Service Center, practical cases and practical opportunities are provided to help students apply theoretical knowledge to practical scenarios. Teachers should use diverse and interactive teaching methods to stimulate students' learning interest and participation. Educational institutions should optimize course offerings based on industry needs and students' career development goals. Ensuring that course content is closely aligned with actual work needs, and provide practical courses related to Financial Shared Service Center to help students gain practical experience. Educational institutions should actively cooperate with relevant institutions such as Financial Shared Service Center to provide more practical opportunities and cooperation opportunities.

These reform proposals aim to improve students' practical abilities, employment competitiveness and satisfaction. By optimizing the setting and teaching methods of practical courses and strengthening cooperation with relevant institutions such as Financial Shared Service Center, students will be able to better cope with practical work challenges and increase employment opportunities. At the same time, the support and motivation of educational institutions and teachers will provide students with a better learning environment and development opportunities, improving their satisfaction and career fulfillment.

5. Conclusion

In higher vocational education in the context of Financial Shared Service Center, student employment and satisfaction are an important focus. However, current research on factors and improvement measures that affect student employment and satisfaction is relatively limited. This study aims to explore the influencing factors of student employment and satisfaction in higher vocational education in the context of Financial Shared Service Center, and propose relevant improvement measures to improve students' practical ability, employment competitiveness and satisfaction. By collecting relevant data and using SPSS software to perform regression model analysis, we evaluate the significant impact of different factors on student employment and satisfaction. By clarifying the factors that affect student employment and satisfaction, we have proposed the following improvement measures: optimizing curriculum, strengthening professional knowledge training, cooperating with relevant institutions such as Financial Shared Service Center, etc. These improvements will help improve students' practical abilities, employment competitiveness and satisfaction, and contribute to their success in the Financial Shared Service Center industry. In addition, this study also provides a useful reference for educational institutions and teachers in related fields, promoting the development of higher vocational education and the optimization of practical courses.

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