

# Research on the Path of Accounting and Finance Talent Cultivation from the Perspective of Industry-Education Integration in Higher Vocational Education

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**Abstract:** *In the new era context, deepening industrial and educational integration in vocational education is not only an objective requirement for social and economic development, but also an inevitable trend and important breakthrough point in the reform of talent cultivation mode. Based on this, the paper briefly summarizes the connotation of industrial and educational integration and its significance in cultivating accounting and finance talents, analyzes the problems existing in the practical teaching process of accounting and finance professional training under the industrial and educational integration framework, and puts forward corresponding cultivation path strategies, with the aim of providing reference for the practical teaching of accounting and finance professional training under the industrial and educational integration framework and enhancing the quality of talent cultivation.*

**Keywords:** *Industry-education integration; vocational colleges; accounting major; talent cultivation*

## 1. Introduction

With the continuous changes in the working environment of enterprise finance and accounting, the need for professionals with good moral character, strong adaptability, certain computer foundation, proficient in financial accounting, good at practical operation, good leadership, and understanding of data analysis has become urgent. With the wide application of technologies such as big data, financial sharing and electronic billing in the financial field, the financial and accounting work is ushering in a technological innovation. Different industries have different needs for accounting personnel, so accounting is of great significance in social development. Graduates majoring in finance and accounting should practice in enterprises and apply theoretical knowledge to practical work in order to improve their personal skills and meet the needs of enterprises. Many companies have reservations about student internships, mainly because accounting jobs involve corporate secrets. Therefore, graduates who lack internship experience in accounting are likely to be unable to meet the requirements of enterprises, and can only give up the major of accounting and turn to other fields of development. According to the survey results, more than 95% of higher vocational finance and accounting graduates were successfully employed, but most of them were not engaged in finance and accounting related work, and their positions varied and changed frequently.

The "Several Opinions on Deepening the Integration of Industry and Education" issued by The General Office of the State Council (2017) No. 95) pointed out: "Deepening the integration of production and education and promoting the organic connection between the education chain and the talent chain with the industrial chain and the innovation chain are urgent requirements for promoting the structural reform of the supply side of human resources at present, and are of great significance for comprehensively improving the quality of education, expanding employment and entrepreneurship, promoting economic transformation and upgrading, and cultivating new drivers of economic development under the new situation" <sup>[1]</sup>. Over the years, deepening the integration of production and education, and promoting the organic connection of the education chain, the talent chain, the industrial chain, and the innovation chain are urgent requirements of the current education and teaching reform, and are of great significance to comprehensively improve the quality of education and expand employment and entrepreneurship under the new situation. The advocacy of the integration of industry and education continues in various fields, and the voice has never stopped. The integration of industry

and education to open up new development paths refers to the model of close cooperation between industry and education. In the teaching of finance and accounting in higher vocational colleges, the combination of knowledge theory and practical skills can help students to understand the latest development trend of the industry and improve their practical operation ability and innovative thinking ability. It is necessary to deeply study how to realize the integration of industry and education, so as to effectively train high-level financial and accounting professionals.<sup>[2]</sup>

## **2. Overview of the integration of industry and education**

The integration of industry and education, the so-called "education" refers to education and training and knowledge transfer, while "production" represents industry. The integration of production and education is to integrate education and training in the production process to realize the organic combination of production and education. Enterprises and universities, as important participants in the integration of industry and education, jointly participate in and promote a win-win, two-way integration process. In the field of vocational education, the integration of industry and education is regarded as an important strategy and institutional layout for national promotion. According to the release of the "Several Opinions on Deepening the integration of Industry and Education" (2017) No. 95), the development of the integration of industry and education has entered a new stage. Higher vocational colleges should, according to the intellectual characteristics and learning conditions of students, use more advanced technical means to promote the deep integration of production and education, and transcend the traditional knowledge field, the internal restrictions of schools and traditional education methods. This marks the advent of the 2.0 era of integration of industry and education. The "integration of production and education" pilot project was officially launched, because on September 25, 2019, the National Development and Reform Commission, the Ministry of Education and other six ministries jointly issued the "National Implementation Plan for the integration of production and Education" (Development and Reform Society [2019] No. 1558)<sup>[2]</sup>, which marks the development of "integration of production and education" will begin to take a new step. The integration of industry and education is a good way to promote the close integration of higher education with the needs of business and enterprises, and promote the common progress of industry and education. Many enterprises actively explore the application of new technology in the field of finance and accounting to promote the intelligent process of finance and accounting work. Especially at present, with the rapid development of new generation information technologies such as big data, cloud computing, and robot process automation, financial robots and other tools have further improved the efficiency and results of financial and accounting work. To strengthen the discipline connotation construction, we need to thoroughly implement the spirit of relevant laws and regulations, and explore the establishment of practical teaching mode that ADAPTS to the needs of enterprises. As the main place to train technical talents, higher vocational colleges should strengthen the integration of industry and education, and reform the practical teaching of big data and finance and accounting in order to improve the level of talent training.<sup>[3]</sup>

## **3. The integration of production and education is the fundamental way to train financial and accounting talents**

### ***3.1. An important way to construct contemporary vocational education***

In the new era of all-round economic prosperity, the demand for high-quality talents is gradually increasing, and scientific and technological knowledge is constantly updated. By improving the talent training system and establishing a benign and interactive relationship, we can solve the current contradiction between talent supply and demand, promote industrial upgrading, deepen the integration of industry and education, realize the comprehensive integration of education, industry and innovation, encourage enterprises to more actively participate in school education, and coordinate the development of vocational education and industrial demand. The construction of contemporary vocational training system is one of the important ways to achieve social and economic growth, which is an essential basic condition.<sup>[4]</sup>

### ***3.2. The fundamental way to promote curriculum reform in higher vocational colleges***

In Europe, school-enterprise cooperation has been around for a hundred years. With high enterprise participation and low entry threshold, this cooperation mechanism has perfect characteristics. The

cooperation between universities and enterprises can enhance the competitiveness of colleges and universities, improve the teaching quality, promote the curriculum reform of higher vocational colleges, and make full use of social resources. However, China is still in the stage of exploration and discussion, and has not yet established a scientific and effective mechanism to integrate industry and education. Therefore, colleges and universities actively promote the integration of industry and education, so that students can contact more advanced technologies before graduation, and create more economic benefits for enterprises, which is of great significance to promote the sustained growth of social economy.<sup>[5]</sup>

### ***3.3. It is an important way to cultivate composite talents of finance and accounting***

The integration of production and education is an important way to promote the close combination of vocational education and industrial system. In the context of the new requirements of the society for talent training, industrial upgrading, modern industry and social digitalization have been comprehensively promoted. Colleges and universities should constantly innovate and improve the training mode of talents, establish a collaborative training mechanism, and realize the new training mode that recruitment is recruitment, entering the factory is entering the school, teaching is taking the post, graduation is employment. This can improve the level of talent training, actively promote the full integration between school education and enterprise production positions, and cultivate compound technical talents with high level, hard strength and innovation ability.<sup>[6]</sup>

## **4. Existing problems in practical teaching of finance and accounting specialty in higher vocational colleges from the perspective of integration of production and education**

### ***4.1. There is a gap between the teaching objectives of accounting practice and the actual needs of enterprises***

There are many new development trends in the economic field, which require accountants to have a higher level of professional knowledge and practical skills. In the context of continuous reform and rapid development of the current industry, the economic structure is also constantly adjusting. However, the setting of teaching objectives in finance and accounting practice in higher vocational colleges is usually more concise and focuses on financial accounting. Although the operation of management will also be involved, it is generally more inclined to traditional basic practice and less application of information elements. The division of teaching objectives is lack of clarity, lack of support from professional fields, lack of stage characteristics, too much emphasis on the cultivation of professional skills and neglect the cultivation of students' moral cultivation and craftsman spirit. The main reason is the lack of professional investigation, which mainly lies in the lack of close contact between vocational colleges and industries or enterprises, and the integration of production and education is not deep enough.<sup>[7]</sup>

### ***4.2. Curriculum teaching has failed to keep up with industrial development and economic changes***

With the current dynamic development of the industry, the scope of various fields continues to expand. However, at present, the practical teaching of finance and accounting major in higher vocational colleges mainly focuses on the economic activities of manufacturing industry, and involves few enterprises in emerging industries with a single content, which cannot meet the diverse choices and needs of students in employment. The emergence of new business models and network services will promote the development of network economy. The current curriculum teaching materials fail to keep pace with the changes in industrial development and economic situation, and their coverage is relatively narrow. Usually accounting training is the main content, and the whole gradient of accounting practice teaching content is not obvious, and the understanding of the current business process and professional environment of enterprises is not paid enough attention. Although there are some teaching plans in the current financial management practice, their plans do not fully consider the overall economic environment and other factors, and the existing innovation and entrepreneurship ability needs to be improved. In the process of job skill training in higher vocational colleges, most colleges do not focus on practical teaching. Current practical teaching materials do not adapt to the speed of The Times, resulting in many students struggling to meet the needs of job positions after graduation.<sup>[8]</sup>

#### ***4.3. Enterprises participate in the integration of industry and education enthusiasm is not high***

In order to realize the high-quality talent training mode of the integration of industry and education, we must first pay attention to the needs of both sides, find the common ground of cooperation, and on this basis, bridge the shortcomings of each other, promote the innovation of both sides, and enhance their respective advantages. When big data is combined with finance and accounting, the knowledge and skills mastered by most students in higher vocational colleges do not fully meet the needs of enterprises, thus causing some problems.<sup>[9]</sup> There are problems of narrow scope and low level of cooperation between schools and enterprises. Students should not only master the basic knowledge of finance and accounting, but also have the ability to skillfully use network tools and software to process financial data, analyze information and daily business operations, because the major of big data and accounting has unique requirements. To master these skills, it takes a long time to practice and a lot of training. In practice, large enterprises often need accounting talents more because they lack the time to train new employees. Small businesses tend to entrust professional financial agencies to handle accounting matters. These companies tend to see the integration of industry and education as an additional burden, because if they do so, they will need to invest in training talents, but will have to wait a long time to see results, so most companies may not take the initiative to integrate industry and education. In addition, enterprises regard financial information as one of the important assets, so there is a risk of data leakage in school-enterprise cooperation, which may also reduce the enthusiasm of enterprises to participate in the integration of industry and education.<sup>[10]</sup>

### **5. Finance and accounting personnel training strategy from the perspective of integration of production and education**

#### ***5.1. Stimulate the enthusiasm of enterprises to participate in personnel training work***

In order to ensure that enterprises truly realize the education concept of "dual thinking", the integration of industry and education should be led by industry and comprehensively promote the deep integration between industry and education. Therefore, we must be fully aware of the importance of industrial development.<sup>[11]</sup> When cooperating with enterprises, higher vocational colleges should discuss the interests of both sides together with enterprises, so that universities and enterprises can become mutually beneficial partners, so as to realize the close cooperation between enterprises and universities. When determining the development direction of finance major, higher vocational colleges should be guided by industrial needs and combined with the actual needs of enterprises to ensure that enterprise projects can enter the financial training room for practice. According to the needs of talent planning and financial departments of enterprises, customized training can be designed to promote the synchronous development of recruitment and training, internship and employment, to stimulate the enthusiasm of enterprises to participate in the personnel training work of higher education institutions, gradually establish a stable cooperation mode between universities and enterprises, and realize the mutual recognition of development.<sup>[12]</sup>

#### ***5.2. Explore diversified modes of cooperation in cultivating talents***

The unique feature of finance and accounting major in higher vocational colleges is that it adopts the teaching form with the participation of many individuals to jointly train students through the integration of production and education, achieve common interests, and promote the development of talents through the integration of production and education. In the process of cooperation between universities and enterprises, more comprehensive and diversified cooperative training modes should be gradually explored in order to better adapt to the integration mode of industry and education, rather than following the simple and limited cooperation mode.<sup>[13]</sup> Universities and industry-leading companies can cooperate to establish vocational education alliances to ensure that students can successfully find jobs after graduation.<sup>[14]</sup> This school-enterprise cooperation training mechanism should be implemented from the enrollment stage. The two sides should work together to establish a special teaching platform for the finance and accounting industry, and set up a supervision mechanism to gradually promote the implementation of the production-education integration training mechanism and ensure the quality of cooperation training.<sup>[15]</sup>

### ***5.3. Accelerate the construction of high-quality "double-qualified" teachers in finance and accounting***

In order to implement the spirit of the Party's 20 National Congress, the General Office of the Ministry of Education issued in October 2022 the Notice of the General Office of the Ministry of Education on doing a good job in the identification of "double qualified" teachers in vocational education (Teachers' Office [2022] No. 2), which pointed out that it is necessary to accelerate the high-quality construction of "double qualified" teachers in vocational education and improve the teacher standard system.<sup>[16]</sup> Under the mode of production-education integration, the teacher's practical operation level directly affects the effect of production-education integration, and the teacher plays an important role in the practical teaching of finance and accounting.<sup>[17]</sup> In the process of promoting the integration of production and education, higher vocational colleges need to strengthen the training of "double-qualified" teachers and formulate rules and regulations allowing professional teachers to practice in enterprises, which will help improve teachers' practical ability and train more teachers with practical experience. The trained teachers not only have a wealth of academic knowledge, but also have practical skills, and can guide students more effectively.<sup>[18]</sup> During the internship period, teachers should timely understand the changes in industry development, industry demand and professional positions' requirements for finance and accounting talents, and then promptly integrate new skills, new processes and new rules into the teaching content. According to the post experience, the full-time teachers of finance and accounting rapidly grow into professional leaders, famous teaching teachers, famous teaching teachers, leaders of teaching innovation team and leaders of skill inheritance innovation platform, etc. Teachers can cultivate their own characteristics and experience in the aspects of educational concept, professional development, curriculum design, practical teaching innovation, teaching methods and teaching results. In order to improve the teaching level of higher vocational colleges, the introduction of "enterprise tutorial system" can be considered, inviting enterprise and industry experts as well as experienced technical personnel to schools to provide practical training for teachers, so as to strengthen the understanding of industry background and practical skills of higher vocational teachers and better meet the needs of the industry. Through cooperation with enterprises, teachers can have a deeper understanding of industry development trends and technological updates, so as to timely adjust teaching content and methods to better meet the needs of industry and enterprise talent training. Providing internship, practice and employment opportunities for students, this cooperation helps to promote the interaction and exchange between higher vocational colleges and enterprises.<sup>[19]</sup>

### ***5.4. Establish a comprehensive accounting practice teaching assessment system***

Establish a comprehensive accounting practice teaching assessment system to show students' ability and potential more accurately. One is to design diversified assessment indicators.<sup>[20]</sup> Considering the importance of cultivating students' comprehensive ability, the assessment criteria should include their thinking mode, analytical ability, innovation ability, practical ability and teamwork ability. Different operating steps should be combined with the corresponding rules, for example, field practice and classroom practice should correspond to different rules.<sup>[21]</sup> Through on-site practice, social practice projects and innovative practice, we can achieve a close relationship between learning outcomes, assessment standards and ability development. The second is to adopt diversified assessment methods. Assessment methods should be based on different practical links and assessment indicators, need to choose appropriate assessment methods, such as independent assessment, comprehensive assessment, mixed assessment, individual assessment and overall assessment. Assessment methods should be reflected in daily study, practical experiments and project practice.<sup>[22]</sup> The school will adopt a variety of methods to assess students' learning status, such as conducting tests, holding exhibitions, demonstrating talents, carrying out academic exchanges, writing statements, giving speeches and so on. Rather than focusing on a single area, this integrated learning helps students improve in multiple areas. Third, establish a reasonable assessment system.<sup>[23]</sup> In order to meet the needs of students in the process of learning and practice, the assessment system should be established on the basis of in-depth understanding of students' actual ability, through a variety of assessment methods, such as comprehensive assessment, professional assessment, external assessment and self-assessment, the assessment results should be applied in practical teaching in a timely manner, and gradually improve students' practical ability, thinking mode and problem-solving ability. Fourth, deepen the function of assessment. In order to promote the development of students and stimulate their creativity, assessment is not only used to observe the actual ability and knowledge of students, but also can play a role in many aspects such as supervision, prediction and guidance.<sup>[24]</sup> In order to establish a more unique,

inclusive and multi-viewpoint assessment system, it is necessary to comprehensively assess and cultivate students' actual ability from multiple perspectives.<sup>[25]</sup>

## 6. Conclusions

At present, higher education institutions have abandoned the traditional low-level and broad cooperation mode and turned to a closer and more efficient school-enterprise cooperation mode in order to cultivate high-level applied talents. Therefore, it is particularly important to explore the effective mode of talent training. The integration of production and education is an effective way to improve the training level of finance and accounting professionals in higher vocational colleges, and to achieve good results and contribute to the cultivation of outstanding finance and accounting talents. In the future, the teaching staff of higher vocational colleges need to deeply study the integration of production and education in order to optimize the mode of personnel training. In order to promote the training of finance and accounting professionals in higher vocational colleges, it is necessary to master the application skills of this education mode to give full play to its application significance.

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