

Research on the Path of Integrating Entrepreneurship Education into Accounting and Finance Major in Higher Vocational Education

Yihua Xu

College of Economics and Management, Guangzhou City Construction College, Guangzhou, 510925, China

Abstract: *The importance of vocational education lies not only in cultivating practical technical talents, but also in relieving social employment pressure by cultivating students' innovation and entrepreneurship. With the expansion of the enrollment scale of vocational finance and accounting majors, the demand for graduates to innovate and start businesses is increasingly growing. Therefore, the integration of innovation and entrepreneurship education into vocational accounting education is particularly important. This paper systematically studies the significance, problems, and effective pathways of integrating innovation and entrepreneurship education into vocational accounting education. It also provides relevant suggestions for reference.*

Keywords: *Higher vocational colleges; Accounting major; Innovation and entrepreneurship; education*

1. Introduction

Higher vocational colleges play a crucial role in China's educational system, serving as the main base for cultivating applied and technical talents, and supplying personnel for the country and society. The construction of majors is the top priority in the teaching work of higher vocational colleges. Under the background of reform in higher education, entrepreneurship and innovation education oriented towards majors has attracted much attention. The key lies in whether a systematic approach can be taken to promote professionalized entrepreneurship and innovation courses, which will affect the progress of higher vocational education. This paper starts from the perspective of accounting majors in higher vocational colleges to explore the significance of integrating entrepreneurship and innovation education, the existing problems, and effective approaches.^[1]

2. The significance of integrated innovation and entrepreneurship education in higher vocational finance and accounting

2.1. Meet the needs of social and economic development of our country

China's social and economic growth is rapid, and the connection with the international community is increasingly close. Our country is introducing advanced management ideas and technologies, which put forward extremely high requirements for the teaching activities of higher vocational colleges.^[2] Through effective teaching programs, schools should continue to increase investment in the field of talent training, promote the development of innovation and entrepreneurship teaching activities, so as to improve students' cognition level of innovation and entrepreneurship activities. At present, the competition among countries in the field of talent and technology is becoming increasingly fierce. Continue to learn and innovate, and integrate leading management concepts and technologies into the development of disciplines to better meet the needs of China's social and economic development. Traditional teaching methods can no longer meet the current challenges.^[3-4]

2.2. Cultivate students' ability of innovation and entrepreneurship

One of the important missions of higher vocational colleges is to train talents with practical career ability.^[5] Therefore, the teaching activities of higher vocational colleges are aimed at assisting students in obtaining employment opportunities or starting businesses. Under the background of innovation and

entrepreneurship, traditional financial professionals can no longer meet the demand for financial talents in the current social and economic development.^[6] Many finance teachers and students are concerned about how to better adapt to the current situation of the development of finance work. The importance of integrated innovation and entrepreneurship education in higher vocational finance majors is to help students better adapt to future changes in the field, stimulate them to explore and innovate professional thinking, learn the latest career ideas, and improve the fit with the development of the industry.^[7-8]

3. Problems in the integration of innovation and entrepreneurship education of finance and accounting major in higher vocational colleges

3.1. The teaching content of finance and accounting course is incomplete

In 2020, 1,205 higher vocational colleges nationwide have set up accounting majors, which have been favored. In today's era of intelligent cloud computing, information technology has become critical. Therefore, the basic skills that innovative management accounting talents need to have include mining, processing and analyzing a large amount of data.^[9] In some higher vocational colleges, the teaching of financial informatization is not attached importance, such as the concept of cloud computing, big data and artificial intelligence and other new technologies are not included in the teaching content. The future is the era of big data, students only have the basic application ability, can not meet the needs of financial and accounting talents in this special era.^[10]

3.2. The mechanism of integrating finance and accounting courses with innovation and entrepreneurship education has not been established

Under the current background of the Party and the state advocating mass entrepreneurship and innovation, higher vocational colleges should establish a mechanism to organically combine the teaching of innovation and entrepreneurship with the teaching of professional courses, so as to realize the organic integration of professional teaching and innovation and entrepreneurship education, and adopt diversified content and form of integrated education. At present, the course teaching integration mechanism and management system of finance professional education and innovation and entrepreneurship education have not been established, and the two are still independent. Through the combination of elective courses and professional teaching, the purpose of career planning and employment guidance for students is achieved, so as to improve the systematization of innovation and entrepreneurship courses.^[11-12] The disconnection between knowledge imparting and skill cultivation leads to the neglect of the cultivation of students' innovation and entrepreneurship ability in the study of finance major.^[13] In the process of constructing the curriculum integration mechanism, it is difficult to achieve the best results in the integration process by simply putting the concept and case knowledge together. In order to promote the progress of professional teaching and innovation and entrepreneurship education courses and enrich students' learning resources, it is necessary to strengthen the construction of curriculum teaching integration mechanism. Ignoring the importance of integrated development of curriculum teaching will hinder the promotion of higher education teaching reform, affect students' future entrepreneurship and employment ability, and reduce the cultivation level of students' innovation and entrepreneurship ability of finance major.^[14]

3.3. The teaching method of the course is relatively backward

At present, there are still limitations of traditional teaching methods in the training of finance and accounting students in higher vocational colleges in our country. Most higher vocational colleges still follow the traditional teaching concept, teachers only impart knowledge, students only take notes mechanically, resulting in a lack of vitality in the classroom, the lack of effective interaction between teachers and students, and students can only passively accept knowledge. Under traditional teaching methods, students' critical thinking is not easily stimulated, because the knowledge taught by teachers is usually regarded as accurate. Therefore, in this case, students' innovative thinking and innovative spirit can hardly be truly cultivated. At present, many colleges and universities pay too much attention to the theory teaching in the course of management and accounting, but neglect the importance of practical training and practical courses.^[15] During the off-campus internship, students only visited the warehouse and production line of the enterprise and failed to have an in-depth understanding of the financial situation of the enterprise. Students face great difficulties in combining theoretical knowledge with practical operation, which is not conducive to their participation in entrepreneurial practice

teaching.^[16]

3.4. The function of professional practice teaching is single

It is necessary to improve the classroom teaching method. If only a single teaching method is adopted, there will be a disconnect between the courses of finance and accounting and the courses of innovation and entrepreneurship in the teaching process, and it is not conducive to students' accurate understanding of the content of entrepreneurship education.^[17] There is still room for improvement in theoretical teaching and practical teaching in higher vocational colleges. Schools pay too much attention to the teaching of theoretical knowledge, but ignore the changes of economic and social development. If only closed and independent teaching methods are adopted, it will not help students to have a deeper understanding of the social development phenomenon related to finance and accounting and the actual content of innovation and entrepreneurship education, resulting in the lack of systematic and professional curriculum teaching. As an open subject, accounting needs more open and comprehensive teaching methods. If in professional education and innovation education, teachers and enterprise staff are not allowed to participate in guiding students' innovation and entrepreneurship ability, nor do they attach importance to practical experience, and only pay attention to implanting theoretical knowledge, it will be difficult to establish a scientific and systematic education integration development system, and it will not be able to give full play to the role of integration education in cultivating students' comprehensive ability and cultural quality.^[18]

3.5. The course assessment method is not comprehensive enough

At present, most higher vocational colleges generally use closed examination to evaluate management accounting courses, and the evaluation methods are more traditional, including single-choice questions, multiple-choice questions, judgment questions and practical calculation questions. The average grade is combined with the final exam to test the student's understanding and mastery of basic theoretical knowledge.^[19] The average grade is usually 30 to 50 percent of the total grade. The assessment method of the school ignores the students' innovative consciousness and entrepreneurial ability, overemphasizes the students' understanding and application of knowledge points, resulting in a single and insufficient assessment method, which cannot meet the needs of the society for talents.^[20]

4. An effective way to integrate innovation and entrepreneurship education in higher vocational finance and accounting

4.1. Combine the idea of innovation and entrepreneurship with finance and accounting teaching to promote the reform of finance and accounting teaching

Under the background of innovation and entrepreneurship in higher vocational colleges, teachers need to continuously study and think deeply, combine the idea of innovation and entrepreneurship with the teaching of finance and accounting, so as to promote the reform of the teaching of finance and accounting. As a practical subject, management accounting is of great significance.^[21] Higher vocational colleges should take the initiative to organize various innovation and entrepreneurship competitions to promote students' deeper understanding and application of management accounting knowledge. By participating in these competitions, students can better exercise their abilities. Teachers should carefully guide students to attach importance to financial management knowledge in the process of participating in small business entrepreneurship, and actively guide students to use investment decision-making and analysis knowledge to assist management decision-making. As long as management accounting teachers continue to deeply explore the subject research and seriously explore the teaching methods in the course of teaching, they can integrate the concept of innovation and entrepreneurship education into teaching practice, and promote the improvement of students' own ability by organizing students to participate in innovation and entrepreneurship competitions and other practical activities. In the future, the field of innovation and entrepreneurship will more actively apply the related concepts of management accounting, which will bring new enlightenment to the management accounting discipline.^[22]

4.2. Optimize the curriculum and cultivate students' consciousness of innovation and entrepreneurship

Taking into account the unique personality and talents of each student, the development program should be student-centered. Not all accounting students will choose to start a business, which must be fully considered. First, to ensure that students complete the study of professional core courses, and then introduce innovation and entrepreneurship courses, it is necessary to carefully develop personalized training programs. Courses such as innovation and entrepreneurship, career planning and social investigation can be added to the required major subjects of freshmen to enrich the study plan of finance and accounting students. Throughout the teaching process, students must have a clear understanding of their own work, introduce the characteristics of the accounting profession, the latest trends, employment prospects and salary levels, and help them make accurate and objective self-evaluation. Guide students to understand the basic skills necessary for innovation and entrepreneurship, help them find the areas they need to improve and make efforts, gradually cultivate students' awareness of innovation and entrepreneurship, and stimulate them to explore the development of the field of finance and accounting. According to students' personality characteristics and career aspirations, a variety of innovation and entrepreneurship courses can be set up in the sophomore and junior years. In order to cultivate students' innovative thinking, some subjects should be included in the general education curriculum, and students should accept these subjects regardless of whether they have innovative potential in the future. Students who are interested in entrepreneurship can take the innovation and entrepreneurship course as an elective course. Learn how to draft a business plan, and improve leadership and team management skills.^[23]

4.3. Strengthen the construction of teachers, and set up a teacher team that integrates finance and accounting teaching with innovation and entrepreneurship

Throughout the teaching process, the tutor plays a leading role and is responsible for guiding the overall development of the accounting internship course. In order to improve the learning effect of students, schools need to pay attention to improving the professional level of teachers, teaching methods and professional quality. Higher vocational colleges need to fully understand the current teaching level of teachers and the training needs of finance and accounting talents in order to carry out the corresponding teacher training work. In order to help teachers improve their teaching level and make teaching more advanced, practical and effective, they need to be supported to learn the latest teaching concepts, methods and skills, and apply these knowledge to practical teaching practice. The school encourages teachers to actively participate in independent learning and continuing education training to enhance teaching standards. In addition, schools should also introduce long-term incentive policies to encourage teachers to actively participate in the various accounting industry certification examinations. Through frequent dispatch of teachers to enterprises for internship, promote school-enterprise cooperation, cultivate "double-qualified" teachers team, enhance teachers' innovation and entrepreneurship ability, ensure that the practical training teaching of finance and accounting is closer to the actual needs, and help students adapt to the workplace faster and better after graduation.

4.4. Actively seek cooperation between schools and enterprises to carry out teaching practice of finance and accounting courses

Accounting teachers in higher vocational colleges should actively take advantage of the opportunities of school-enterprise cooperation to promote students to participate in practical teaching of accounting management, so as to enhance students' employability and enable them to flexibly apply their knowledge of accounting management to practical work. In the process of guiding students to carry out all-round and orderly practice, relevant concepts of innovation and entrepreneurship should be organically integrated with students' practical activities, so as to cultivate students' comprehensive ability and innovation consciousness. Teaching operation activities should focus on the needs of innovation and entrepreneurship, and guide students and teachers to explore together. In practice, help students apply the theory of accounting management to formulate business strategies for enterprises. In order to promote the development of innovation and entrepreneurship teaching activities, higher vocational colleges should actively create opportunities to invite accounting management practitioners with rich experience in enterprise management to teach on campus, share their management experience, and help students re-examine their subject learning.^[24]

4.5. Reform course teaching and assessment methods to cultivate students' independent learning ability

Through case study, students are guided to have a deep understanding of management accounting. Examples should be fully used in the teaching process to enhance the academic and teaching effect. We should take the initiative to use advanced information technology, such as online classes, short videos and online teaching tools, to guide students to learn and cultivate their self-learning ability. At the same time, to provide students with a variety of rich learning cases. It is necessary to reform the traditional assessment methods, which should not only rely on the average performance and final examination results to assess and evaluate. In order to better demonstrate the practicability of management accounting, it is necessary to strengthen the examination of the practicability teaching link. In order to promote the application of the concept of innovation and entrepreneurship in the teaching of management accounting, it is necessary to conduct scientific evaluation according to the students' theoretical learning, practical operation and classroom performance.

5. Conclusions

All in all, the employment of graduates in higher vocational colleges is facing severe challenges, and higher vocational colleges play an important role in training professional talents. Improving the innovation and entrepreneurship ability of finance and accounting students in higher vocational colleges and assisting students to comprehensively improve their personal qualities will not only help promote the establishment of new businesses, but also alleviate the current employment pressure, so as to better adapt to the needs of the development of The Times, and ultimately cultivate talents who meet the requirements of society with Chinese characteristics in the new era, and train qualified builders and reliable successors of the socialist cause. Therefore, in order to improve the innovation and entrepreneurship ability of students, educators should take seriously the difficulty in cultivating the innovation and entrepreneurship ability of finance and accounting students in higher vocational colleges, run this training goal through the whole process of student training and teaching, and actively formulate solutions to achieve the goal of college talent training and meet the demand for talents in innovative countries.

References

- [1] Chen Yanning. Construction of higher vocational Innovation and Entrepreneurship curriculum System under the background of "Specialization and Integration" -- A case study of Big Data and accounting major [J]. *China Management Information Technology*, 2019,27(13):221-224.
- [2] Dong Xuejie, Wang Changqing, Huang Yuting. Research on the integration path of Higher Vocational students' Innovation and Entrepreneurship Education and accounting major [J]. *Journal of Hubei Open Vocational College*, 2023,36(19):21-22+26.
- [3] Lv Gueping, Zhao Huanhong. Research on the cultivation path of innovation and entrepreneurship ability of Big Data and Accounting major in Higher vocational colleges [J]. *Marketing Field*, 2021,(39):186-187.
- [4] Sha Zhenzhen. Research on the integration of Innovation and entrepreneurship education into the curriculum system of Higher vocational Accounting major -- based on the "broad spectrum" perspective [J]. *Marketing Community*, 2021, (38):28-29.
- [5] Tang Feng, Pan Nianping. Training the "double creation" ability of accounting major students in higher vocational colleges by "online + offline" practical teaching model [J]. *Guangxi Education*, 2021,(35):167-168+171.
- [6] Zhang Muzi, Chen Xinxin. Research on Training of Accounting Innovation and Entrepreneurship Talents in Higher vocational Colleges under the background of "Internet +" [J]. *Employment and Security*,2021,(15):100-101.]
- [7] Dong Shengnan. Research on Training Model of Accounting professionals driven by Vocational Skill Competition [J]. *Shanxi Youth*,2021,(15):151-152.
- [8] Li Xiaohua. Discussion on the cultivation of innovative and entrepreneurial talents of accounting major in Higher vocational colleges under the background of "Double High Plan" construction [J]. *Science and Technology Economic Market*,2021,(07):153-154.]
- [9] Gu Xuqiu. Discussion on Entrepreneurship education of Accounting major in Higher vocational colleges based on Big Data perspective [J]. *Journal of Liaoning Normal University (Social Science Edition)*,2021,(01):85-86.

- [10] Lin Gong. *On ways to Improve the entrepreneurial ability of Accounting students in Higher vocational Colleges* [J]. *Journal of Yanbian College of Education*,20,34(06):5-7.
- [11] Zhang Yuchen, Zhao Hongying. *Research on the integration of higher vocational Innovation and Entrepreneurship Education and accounting major education: Based on DQP framework* [J]. *China Management Information Technology*,2020,23(23):215-218.
- [12] Yao Lin, Liu Yutian. *Research on the teaching reform of comprehensive practical training of Accounting in Higher vocational colleges -- Based on the perspective of innovation and entrepreneurship* [J]. *Modern Commerce and Industry*,2020,41(32):138-139.
- [13] Zhang Yuchen. *Construction of innovation and entrepreneurship curriculum system for higher vocational accounting majors based on Results* [J]. *Shanghai Commerce*,2020,(10):102-104.
- [14] Xu Haixia. *Research on the cultivation of innovative and entrepreneurial talents in higher vocational accounting* [J]. *Journal of Public Accountants*,2019,(21):72-73.
- [15] Xia Junfang. *Research on Innovation and Entrepreneurship Education of Accounting major in Higher Vocational Colleges oriented towards intelligent accounting by "Internet +"* [J]. *Shanxi Agricultural Economy*, 2019, (18):138-139+146.
- [16] ZHAO Haiyan, Ren Xichen, Jia Haijun. *A study on the cultivation mode of talents with entrepreneurship and innovation ability for Accounting major in Higher Vocational Colleges -- A case study of Accounting major in Hebei Vocational College of Tourism* [J]. *Public Standardization*, 2019,(12):191-192.
- [17] Yu Wei. *"SMR" Practice teaching Model of integration of higher vocational accounting education under Innovation and Entrepreneurship Education* [J]. *Guangxi Education*,2019,(19):156-157+161.
- [18] Zhong Ling. *Exploration on the training Mode of higher vocational accounting talents under the "Double Creation" environment* [J]. *Journal of Jiyuan Vocational and Technical College*, 2019,18(01):57-63.
- [19] Xie Shasha. *An analysis on the cultivation of innovative and entrepreneurial talents for accounting majors in Higher vocational Colleges under the background of "Internet +"* [J]. *Knowledge Economy*, 2019,(01):114-115.
- [20] Zhao Shiqing. *Research on Teaching reform and Innovation of Accounting major in Higher vocational Colleges based on "Mass Innovation" ability training* [J]. *Finance and Accounting Learning*,2018,(35):210+212.
- [21] Yuan Sanmei, Zhou Jian. *Discussion on the teaching reform of comprehensive practical training course of accounting major in Higher vocational Colleges under the background of innovation and entrepreneurship* [J]. *Rural Staff Staff*,2018,(24):131.
- [22] Liu Zhen. *Research on the Training model of Higher vocational accounting professionals oriented by Innovation and entrepreneurship* [J]. *Tax Payment*,2018,12(33):116+119.
- [23] TONG He. *Research on Training Mode of Innovative and Entrepreneurial Talents for Higher vocational Accounting majors* [J]. *Journal of Liaoning Radio and Television University*, 2018,(04):85-86.
- [24] Mei Chunyan. *Approaches to innovation and entrepreneurship education for higher vocational accounting majors* [J]. *China Business Theory*,2018,(27):124-125.