

Research on the Cultivation Model of Innovative Talents of Accounting Major in Higher Vocational Colleges——Taking Shenzhen Polytechnic as an example

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Abstract: Innovation is the eternal development of things, and cultivating literate and innovative talents is not only an objective requirement of society, but also an eternal strategic goal to measure the quality of college students and develop higher education. The cultivation of innovative accounting talents is the demand of the society and the inherent requirement of higher vocational education in accounting. Therefore, this research discusses the training model of innovative talents in accounting major in higher vocational education from the dimensions of teaching objectives, teaching mode, curriculum configuration, and practical teaching system, and proposes a training path.

Keywords: Higher vocational accounting major; Innovative talents; Training mode

1. Introduction

Innovation is the eternal development of things, and cultivating literate and innovative talents is not only an objective requirement of society, but also an eternal strategic goal to measure the quality of college students and develop higher education. As the flagship college in my country's higher vocational colleges, Shenzhen Polytechnic has been at the forefront of reform, with the mission of cultivating culturally innovative talents. In 2012, the Shenzhen Polytechnic issued the Document, No. 102, [2012] which is *Decision of Shenzhen Polytechnic on Strengthening the Training Reform of Compound, Innovative, High-Quality and High-skilled Talents* to implement the "student-centered" school-running philosophy. It begins to implement comprehensive professional teaching reforms, builds a comprehensive professional platform, and cultivates innovative, high-quality and high-skilled talents that meets the requirements of industrial transformation and upgrading and sustainable development. Accounting is a traditional major of Shenzhen polytechnic, which was founded in 1994 and has a history of more than 20 years. It is the key construction major of the school. It will pass the Guangdong Province inspection and become a provincial-level second-class brand major in 2020 to cultivate talents data strategic thinking, solid accounting basic theory and business skills, which is able to integrate artificial intelligence and other technologies with accounting business, and innovative high-end compound accounting talents who are capable of precise accounting, knowing technology, and proficient in business.

2. The importance of cultivating innovative accounting talents in higher vocational colleges

As far as China's accounting vocational education is concerned, colleges served as "processing factories" for cultivating specialized accounting talents. Whether their "products" met the needs of economic, technological and social development or not, the market would use the iron law to make the most fair judgment. In this sense, whether the accounting talents cultivated by colleges are recognized by the society, whether they are marketable, or even in short supply, is not only an important yardstick for testing the success or failure of China's accounting education, but also related to the improvement of the quality of the entire nation and the strong of the country. In view of the continuous escalation of the society's innovative requirements for accounting talents in the 21st century, the training of accounting talents in higher vocational colleges only stays on the original basis, and it is difficult to meet the market demand. Therefore, it is urgent to establish a sense of innovation and cultivate innovative accounting talents.

3. The design of training model for innovative accounting talents in higher vocational education

The training model of innovative accounting talents in higher vocational colleges should start from the training objectives, and discuss the corresponding teaching mode, curriculum configuration, and practical education system.

3.1 The goal of cultivating innovative accounting talents in higher vocational colleges

The training of innovative accounting talents in higher vocational colleges should possess the "humanistic spirits" and pay attention to the creative and individual development of students. Starting from the actual situation of students, actively reform the teaching curriculum, encourage students to increase their interest in learning, stimulating creativity, and cultivating innovative thinking

and abilities.

3.2 Teaching mode is an important part of talent training

Therefore, the training of innovative accounting talents in higher vocational colleges should pay more attention to the reform and innovation of teaching models. The traditional teaching model of accounting talents with theory instillation as the core is changed to a three-in-one teaching model with theoretical study, practical operation and ability training. Trying to cultivate students' independent learning in the teaching process based on students' interest, cultivating creative thinking based on related theories, using case analysis, virtual simulation, scene reproduction, and cross-professional and cross-grade comprehensive seminars and other teaching methods and the ability to innovate. In the teaching process, it subverts the traditional teaching model where teachers are the main body and students passively accept knowledge, treats students as the main body of learning, mobilizes students' subjective initiative in learning, and guides students to actively think, explore, acquire new knowledge and integrate with the original knowledge system, which helps students improve their perceptual knowledge and comprehension of accounting, thereby enhancing their innovative and practical ability.

3.3 The curriculum configuration is an important starting point for the cultivation of innovative talents.

The design ideas of the curriculum system should break through the usual thinking mode, reflect the society's demand for the knowledge structure and ability of talents, and the content reflects the requirements of new information and the latest disciplines. In order to ensure the cultivation of students' quality and innovative ability, the level of curriculum should be considered. The accounting curriculum is divided into two stages, namely, the stage of establishing a basic knowledge system and the stage of expanding the knowledge system, gradually increasing from low to high. The first stage is the requirements that must be met by the students in the first and second grades of the university, and will be a general course for accounting work. It mainly cultivates students' self-learning ability, self-learning awareness, insight, and basic operation ability, which is the basis for the cultivation of innovation ability. The courses at this stage include basic quality courses, professional basic courses and major professional courses, supporting practical courses, and elective courses. The purpose is to cultivate professional abilities on the basis of a broad knowledge structure and change students' narrow thinking mode. The second stage is the stage of expanding the knowledge system of the accounting profession. Paying attention to the cultivation of students' application, analysis, judgment, and adaptability to adapt to the complex and changeable environment. In addition to the required professional courses, students can also choose more non-professional elective courses and elective courses of professional direction, such as advanced accounting, international accounting standards, fiscal and taxation laws and regulations, logic, data analysis, data mining, etc. By optimizing the curriculum system, it not only builds a more comprehensive knowledge structure for students, but also provides students with space and time for self-development and independent learning, stimulates students' learning initiative, changes passive learning to active exploration, integrates teaching and learning, and generate interaction to cultivate accounting talents with a solid foundation, strong abilities, and innovative thinking and abilities.

3.4 Practicing education system

The practical education system is an organic part of the high-quality innovative education system, which can improve students' application and innovative practical ability. The practical education innovation system consists of two parts: in-class and extra-curricular. On the basis of following the basic principles of constructing a practical teaching system, according to the cognitive law of students, the practical teaching activities inside and outside the class are divided into two levels: basic training and applied training. The establishment and implementation of the system can not only cultivate and exercise the professional skills of students, but also improve the comprehensive quality of students in an all-round way.

4. The training path of innovative accounting talents in higher vocational education

Firstly, establishing a good information communication and feedback mechanism for teachers and students. Based on the perspective of students, we know that each individual has gaps in existing learning experience, learning methods, knowledge structure, etc., and other external forces need to pass the information perception system between teachers and students to achieve their due effects. The cultivation of innovative thinking and ability requires teachers and students to be able to resonate at the same frequency. The key role of information communication is how to achieve synergy between teachers and students and maximize the effectiveness of teaching measures. Therefore, building an information linkage feedback mechanism between students and teachers, students and schools, and schools and society is an important path for the cultivation of innovative accounting talents.

Secondly, implementing the combination of "production, learning, and research" to build an innovation platform. Taking industry-university-research as the starting point can improve the quality of education, teaching and technological innovation, and it can also promote the innovation of the training model of accounting talents. Accounting talents serve the society, and what kind of talents the school trains needs to be determined by the market. Similarly, if an enterprise wants to develop sustainably, it needs professionals with innovative knowledge, so it must pay attention to the training of school talents. In order to cultivate high-level talents that meet the needs of the market, it is difficult to rely on the strength of the school alone. In the era of market economy, enterprises and talents choose independently. If production, education and research are integrated, schools will integrate scientific and technological resources into the local economic system, and enterprises will provide schools with practical bases, which will promote the development of schools and enterprises. The industry-university-research cooperative education model strengthens the cooperation between industry, academia, and research, and integrates schools, enterprises, and scientific research units to cultivate students' innovative ability and improve their quality. Excavating students' creativity through practical teaching and scientific research, cultivating students' innovative spirit, improving students' innovation level, and creating an atmosphere for the cultivation of innovative talents can make enterprises and schools form a benign pattern of mutual dependence, and can cultivate outstanding innovative accounting talents.

Thirdly, guiding students to participate in various entrepreneurial competitions to cultivate students' innovative thinking and abilities. The organization of the University Student Innovation and Entrepreneurship Competition can fully mobilize the enthusiasm

of students, and it can also be entertaining and enhance students' teamwork and communication skills. The school has established an Innovation and Entrepreneurship College with special instructors and related courses. Encouraging outstanding accounting students to establish agency bookkeeping companies, so that students can examine their abilities in the workplace atmosphere of the company, give play to their innovative thinking, and strengthen the cultivation of various abilities. In the "Challenge Cup", Innovation and Entrepreneurship Competition, Management Accounting Competition and other competitions, professional knowledge and innovative thinking are used to solve practical problems and cultivate students' innovative thinking and ability.

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