

Integrated Exploration and Practice of International Accounting Talents Cultivation

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Abstract: In response to the needs of the vocational education system in the new era, undergraduate colleges and universities have integrated with vocational colleges and professional associations to build a "three vertical and four horizontal" cultivating mechanism, and constructed a curriculum system based on international standards, and made bold explorations in the training of international accounting talents through the system.

Keywords: run-through cultivation; integration; vocational education; general education; internationalization; accounting

1 Introduction

The General Office of the CPC Central Committee and the General Office of the State Council issued the *Opinions on Deepening the Reform of the Construction of Modern Vocational Education System* in 2022, which pointed out that we should "promote the coordinated development and mutual integration of vocational and general education to enable students with different talents and needs to have multiple choices and diversify their talents" and "support high-level undergraduate schools to participate in the reform of vocational education and promote the integration and coordinated development of vocational and general education"^[1]. The Opinions has pointed out the direction for the development of the vocational education system in the new era. As the birthplace of modern accounting professional education in China, Shanghai Lixin University of Accounting and Finance upholds the fine tradition and unique advantages of professional talent training, gears towards the needs of international industry professionals, builds a curriculum system based on international common standards, integrates with vocational colleges and professional associations, and explores the development of a through-trainer for international accounting and finance professionals and has achieved promising results^[2].

2 Main practices

In the context of building a modern vocational education system and promoting high-quality development of vocational education, Shanghai Lixin University of Accounting and Finance has joined hands with Shanghai Pudong Foreign Affairs Services School and Shanghai Accounting Society to actively build a "3+4" bachelor's degree bridge for the long-cycle training

of accounting and finance talents. ". Shanghai Lixin University of Accounting and Finance is also in line with the international standards of professional qualifications (skills) in the accounting and finance industry, and it is led by the construction of a vocational competency-based curriculum system, with three dimensions including "school & enterprise" "school & school" "secondary schools & teaching departments" go horizontally and four dimensions including "training objectives", "curriculum system" , "teaching management" and "result feedback" vertical to the end as the key to the reform and practice of the long-term training mode for internationalized accounting professionals. It has solved the practical problems of integrating international industry standards into teaching area and has formed the Lixin model for the long-term training of international accounting talents^[3].

After more than four years of practice, the Lixin model is oriented to the needs of different stakeholders and designed around the three dimensions of industry, enterprises and students, with three implementation pathways including "Authorized Access", "Job Empowerment" and "Practice Initiation". The model is led by international professional qualification (skill) standards in accounting and finance, such as the Association of International Accountants (AIA), the Certified Financial Planner (CFP), the Certified Management Accountant (CMA) and the Executive Financial Planner(EFP), and has formed an international curriculum system, developed 13 core curriculum standards for the profession, developed a series of supporting teaching materials and the training system has been optimized. The proportion of students who have obtained various vocational qualifications (skills) in the through-train program has reached 100%.

3 Major problems solved

The model can help international industry standards to integrate into professional teaching content. In the past training practice of accounting talents, the content of accounting professional courses was relatively old and could not be updated in time to meet the development needs of the new financial industry, and it also could not reflect the changes and development trends of international industry standards in time.

The model can help to solve the problem of insufficient articulation of the process of cultivating talents in the long-cycle training of secondary vocational education and undergraduate program. In terms of the training objectives, curriculum system and integrated management of accounting talents, the problem of insufficient articulation and inconsistent standards between the secondary vocational education and undergraduate education is obvious, which affects the effectiveness of talent training and the efficient use of resources.

It helps to solve the problem of students' difficulty in carrying out practical training in real working scenarios. Due to the high entry barrier of the accounting industry, students have fewer opportunities to join in practical training in the international accounting industry, which makes it difficult for them to practice their skills in real working scenarios and cannot fully reflect the unique advantages of the training of talents^[4].

4 Approaches to the problem

4.1 Reconfigure professional curriculum standards by dovetailing with international industry standards.

Lixin cooperated with Shanghai Pudong Foreign Affairs Services School and the Shanghai Accounting Society to set up a professional curriculum development team for accounting and finance. Based on the internationally accepted "the Association of International Accountants (AIA)" certificate as a reference standard, they transform the professional skills standards required by the certificate into professional curriculum standards, and the curriculum objectives, content and evaluation were optimized and reconstructed to build curriculum resources suitable for the cultivation needs of talents. In terms of course objectives: according to the job objectives of international accounting talents, the knowledge objectives, ability objectives and quality objectives of the professional courses are decomposed. The course knowledge objective aims to understand the laws, regulations and international practices related to international accounting, the course ability objective aims to clarify the professional practical skills that must be possessed, and the course quality objective aims to clarify the comprehensive professional qualities that must be possessed^[5]. The course content is adjusted to match the job position, the theoretical course is transformed to the application direction, the theoretical content is tilted to the practical content, international professional standards and professional qualification requirements are integrated, the students' practical courses, experimental courses and graduation design are oriented to real problems, so that the teaching content is relative to the professional standards. In terms of course evaluation, the combination of theoretical and practical assessment is adopted, with emphasis on the cultivation of students' core vocational skills. Formative assessment and stage evaluation are also highlighted, combining students' attendance, classroom performance, skills operation, homework, social practice and other aspects of performance and achievements. At the same time, students' professional ethics, professional emotions and professional responsibilities are included in the assessment scope to guide students to focus on comprehensive professional quality.

4.2 Optimize the talent development process and prepare for the articulation of different academic levels.

Firstly, integration of talent development objectives. After a thorough research on the market demand of talents in the international accounting industry, we precisely position the cultivation objectives of international accounting talents with application skills, clarify the specific cultivation specifications of international accounting talents, continuously optimize the talent cultivation program, emphasize the seven-year continuous training process, and reflect the consistency of the cultivation objectives between different academic levels.

Secondly, integration of the curriculum. Setting up an applied and coherent curriculum that reflects seven years of integration. We follow the principle of "aligning the curriculum with job positions, course content with vocational standards and teaching methods with job competencies". The curriculum module structure of public foundation courses, professional foundation courses, professional orientation courses and practical training courses has been constructed to implement the integrated training design for seven years. On this basis, professional curriculum standards are jointly developed. The partner institutions have carried

out the development of professional curriculum standards for professional courses at the secondary level and completed the development of 13 curriculum standards, including the Basic Accounting Curriculum Standards. We also jointly develop through school-based teaching materials. On the basis of the professional curriculum standards, the cooperating institutions have planned to develop a number of high-quality integrated through-train teaching materials that are adapted to the reform and development of teaching and learning in marketing through-train training, reflect the characteristics of through-train training and meet the objectives of training high-quality skilled talents^[6].

Thirdly, integration of quality assurance for talent development. (1) Establishing an integrated teaching process management system. The partner institutions have jointly set up an integrated teaching management organization for the model of connection between secondary vocational education and undergraduate education, such as the leading group for the training of talents through the bachelor's degree program, joint teaching and research departments, and the commissioner for the integration, and established a system of joint work system and teaching management system to ensure the orderly implementation of the integration work. (2) Creating an integrated talent training process. During the three years of students' study at the secondary level, the co-operating institutions have been able to grasp the students' learning conditions and dynamically adjust their teaching programs through joint teaching and research activities. By arranging experts to participate in the teaching of the third year of secondary school, students' basic professional knowledge can be consolidated. At the same time, by giving students and teachers an early integration period, college teachers can accurately grasp the learning conditions of students in the model of connection between secondary vocational education and undergraduate education through-going majors to provide favorable conditions for the smooth transition of teaching in the future. (3) Forming an integrated quality control mechanism. The co-operating institutions have established a vertically integrated quality monitoring system covering student assessment in different periods, teaching supervisors from both sides, peer assessment of teachers from both sides, and enterprise assessment at the off-campus internship base. The two sides have also established a set of quality tracking and feedback mechanisms, including a three-level teaching quality tracking mechanism of "secondary vocational school + applied college"- applied college-professional, a multi-level teaching supervision mechanism, a professional quality reporting system and a teaching quality continuous improvement mechanism. (4) Strengthening the integrated faculty. The co-operating institutions have set up an expert steering committee, and the committee experts will directly enter the classes of the model of connection between secondary vocational education and undergraduate education to teach bridging courses, and they will also provide professional guidance to the new students in the form of seminars. At the same time, teachers from the partner institutions enter the undergraduate teaching classrooms to observe and learn advanced teaching concepts and methods through mentorship and apprenticeship to improve their teaching abilities. Relying on the school-enterprise cooperation mechanism, 15-20 teachers are hired from enterprises to serve as practical instructors, building a high-quality teaching team with a combination of professional and part-time teachers and a dual structure.

4.3 Build a diversified practical training platform and strengthen the cultivation of international characteristics.

Firstly, building practical training bases inside and outside the school. Lixin uses information technology to introduce business software being used by banks and enterprises, simulates a business environment, builds a stable and efficient hardware and software platform for experimental teaching, develops a series of software for an experimental training center for accounting and finance professionals, and creates a professional experimental center for accounting and finance talents. The partner institutions have built practical training centers on campus, for example, Shanghai Pudong Foreign Affairs Services School has built a social-oriented Internet finance platform on campus and completed the upgrading of its smart finance practical training room^[7]. The practical training platforms of secondary vocational schools and undergraduate institutions are basically able to meet the teaching of most of the compulsory courses for the practical teaching of international finance and accounting under the the model of connection between secondary vocational education and undergraduate education.

Secondly, creating a platform for overseas internship and practical training. Shanghai Foreign Affairs Service School has established a partnership with Terek Vocational High School in Hungary through Lixin, the Sino-European Foundation of Chinese Culture and Education and the Eurasian Cultural Exchange Association, it is an important step towards building an overseas practice base for the pilot of the model of connection between secondary vocational education and undergraduate education^[8]. In 2016 and 2018, three batches of students (more than 40% of the total number of students in the model of connection between secondary vocational education and undergraduate education) were organized to go to Hungary for practical training. Lixin has established overseas practice bases in the United States and Singapore, and every year, Lixin organizes overseas summer practice activities for students in the model of connection between secondary vocational education and undergraduate education with teachers^[9].

5 Effects and reflections

5.1 The quality of students' career development continues to improve.

51% of the 2020 graduates are employed by large employers with more than 1,000 employees. Take Lixin Accounting Firm as an example, as of 2021, there are more than 600 Lixin alumni working in the firm, accounting for about 20% of all the firm's staff; 28 of the firm's key partners are Lixin graduates, accounting for 27% of all key partners.

5.2 The quality of talent training is remarkable.

In the past three years, students have participated in more than 50 subject competitions, with an average of more than 15,000 per year, and won about 700 awards at provincial and ministerial level and above in various subject competitions. Undergraduates have published 532 papers in public, 53 have started their own business, and have been awarded 39 patents and copyrights.

5.3 The status of the faculty is in line with professional development.

The proportion of "double-qualified teachers" in the faculty has reached over 60%, and the proportion of professional qualifications such as CPA, CFA and CTA has reached over 40%.

The examination centers for ACCA, CIMA, The National Intermediate-to-Senior Accounting Professional Qualification Examination, the National Certified public Accountant (CPA) Examination, the National Economic Professional and Technical Qualification Examination and the National Marketing Professional Qualification Examination are located at the Linxin school.

5.4 The curriculum resources are highly influencing and popular.

The teaching materials jointly developed with partner schools and industry experts reflect the characteristics of the model of connection between secondary vocational education and undergraduate education, meet the objectives of cultivating high-quality skilled talents, reflect practical features, and adapt to the reform and development of teaching for through-training of secondary schools, and are adopted by schools such as Shanghai Vocational College of Science and Technology. In addition, it has provided training for finance personnel for more than 100 enterprises such as CNOOC and Shanghai Metro, and it has undertaken customized training for the backbone education of the finance sector of the Chinese Society of Education, the China Trustee Association, the Shanghai Accounting Society and the Shanghai Water Bureau, with a total of 65 targeted training sessions and 8,514 participants^[10].

6 Conclusion

After the above exploration and practice, the following innovations and breakthroughs have been achieved: firstly, a new concept of vocational education talent training has been explored, which confirms that vocational education is not only about cultivating grassroots staff, but also about training top talents in the international industry, and that it can deeply integrate and participate in industry changes. Secondly, it has created a new pathway for the development of teaching resources in line with international industry standards, modern vocational standards and professional qualification standards have been integrated into the curriculum content and the curriculum system has been timely improved, Industry development trends and the latest trends have been timely embedded into the teaching content and internship projects, exploring a new path for teaching resource development. Thirdly, a new mechanism of long-cycle talent through training has been formed. "Integration" has been achieved in the talent cultivation program, teaching staff, student teaching, experimental internships, teaching resources, management evaluation, etc., which not only enriches the connotation of the integration, but also realizes the combination to linkage relationship between secondary vocational education and undergraduate education, mobilizes the enthusiasm of all stakeholders to participate in the talent training process, and strongly promotes the high-quality development of vocational education.

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