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Research on the Innovation of Accounting Education Model in Higher Vocational Education Promoted by the Integration of Industry and Education

Xi Sun
Shandong XianDai University, Jinan 250104, Shandong, China

Abstract: Against the backdrop of continuous upgrading of industrial structure and accelerated evolution of information technology, the focus of society's demand for accounting talents has shifted from theoretical knowledge to practical ability and comprehensive literacy. This has prompted an urgent need for model innovation in vocational accounting education to cultivate talents that meet the requirements of the times. The promotion of industry education integration is not only a core measure to adapt to the development of the times, but also a key path to deepen educational reform. Based on this, this article will mainly explore innovative strategies for promoting vocational accounting education models through the integration of industry and education, providing reference for relevant scholars.

Keywords: integration of industry and education; Vocational accounting education; Pattern innovation

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1. Introduction

Currently, the digital economy and industrial transformation are rapidly advancing, leading to profound changes in the accounting industry, with intelligence and digitalization becoming the primary trends. As a key strategy to enhance the quality of vocational education, the integration of industry and education provides a crucial breakthrough for the innovation of higher vocational accounting education [1]. A deeper exploration of how this integration drives the innovation of higher vocational accounting education models is not only essential for aligning with industrial upgrades and cultivating high-quality accounting professionals but also a critical issue for deepening the connotative development of vocational education [2].

2. The significance of integrating industry and education to promote the innovation of higher vocational accounting education mode

2.1. Respond to the trend of industry change and meet the demand for talents in the market

With the rapid development of the digital economy, the accounting sector is transitioning from traditional bookkeeping

to intelligent decision-making and business-finance integration. The widespread adoption of technologies such as artificial intelligence, big data, and blockchain has led to the rise of new business models like financial robots and shared service centers. By integrating industry and education, higher vocational accounting education can stay aligned with industry trends, incorporating advanced technologies such as intelligent financial tools and financial data analysis into the curriculum. Through deep collaboration between schools and enterprises, institutions can promptly understand the evolving market demands for the skills, knowledge, and qualities of accounting professionals, thus avoiding a mismatch between talent supply and industry needs. This approach ensures a continuous flow of versatile talents who are proficient in digital skills and capable of cross-industry integration[3].

2.2. Optimize the allocation of educational resources and improve the quality of personnel training

Vocational accounting education faces issues such as scattered resources and weak operational capabilities. The integration of industry and education achieves complementary strengths through the establishment of school-enterprise cooperation mechanisms. Enterprises provide real projects, practical bases, and expert guidance, while institutions supply talent reserves. Enterprises actively participate in the course creation process to ensure that standards and content align with actual job requirements. When conducting applied teaching, enterprises use real projects and advanced technologies, enabling students to enhance their professional skills in a digital and practical environment. Furthermore, intelligent teaching platforms, data-driven operations, and dynamic, diversified evaluation methods are employed to improve teaching quality, precisely control the teaching process, and continuously refine it, thereby comprehensively enhancing the quality of vocational accounting talent [4].

2.3. Broaden students' career development paths and enhance their employment competitiveness

The core of higher vocational accounting education lies in laying the foundation for students' career development. Under the model of integrating industry and education, students are exposed to real projects of enterprises, accumulate work experience, understand financial processes and norms, and adapt to the workplace environment in advance. The practical experience and the most cutting-edge information in the industry brought by enterprise mentors have broadened students' horizons, making them more clear about their development directions and promotion paths [5]. The "order class" model of school-enterprise collaboration has created a direct channel for internships and employment. It integrates multiple aspects such as professional skills, vocational qualities, and innovation capabilities for evaluation, enabling students to identify their strengths and weaknesses, seize the initiative in the job market, and lay a solid foundation for their future careers.

3. Strategies for Promoting Innovation in Higher Vocational Accounting Education Models through Industry-Education Integration

3.1. Build a deeply collaborative school-enterprise cooperation ecosystem

Strengthening school-enterprise collaboration is the core driving force for the transformation of the accounting education model in higher vocational colleges. By building a closely coordinated cooperative ecosystem, educational and industrial resources can be efficiently integrated and optimized to achieve win-win development [6]. To establish a stable collaboration mechanism, higher vocational colleges need to form strategic partnerships with enterprises, formulate medium and long-term collaboration plans spanning multiple years, and clarify the goals of talent cultivation, cooperation contents and methods of resource sharing. Establish regular joint meetings to build a platform for information exchange and communication. Enterprises should promptly provide feedback on industry trends, technological updates and changes in talent demands, while educational institutions should simultaneously report on the progress of teaching reforms and the development status of students, ensuring that both sides have consistent goals. Under this framework, the mechanism of mutual dispatch of personnel between schools and enterprises is implemented

to promote two-way mobility. College teachers are deeply involved in practical work such as enterprise budget preparation and financial analysis, understanding the real business processes and core demands. Enterprise financial experts come to the school to undertake teaching tasks, integrating practical experience and cutting-edge industry knowledge into the classroom. Jointly establish "order classes", customize training programs based on the employment standards of enterprises, and enterprises provide internship and employment opportunities to ensure that their resources, technologies and employment demands run through the entire teaching process. Enterprises fully participate in course construction: During the development stage, teachers from schools and enterprises jointly formulate course standards and integrate cutting-edge applications such as intelligent finance and taxation and financial shared services. During the stage of textbook compilation, real cases and operation norms are integrated to enhance the practicality of the textbooks. In the teaching evaluation stage, based on the job ability standards, the students' mastery of knowledge and skills is objectively evaluated to achieve a precise match between the course content and the demands of enterprises [7].

3.2. Create a new model of practical teaching that combines virtual and real elements

Strengthening practical teaching is the key way to cultivate the professional ability of accounting students in higher vocational colleges. By establishing a practical teaching system that integrates virtual and real elements, it is possible to break through the constraints of traditional teaching and effectively enhance students' ability to solve practical problems. Introduce real tasks from enterprises and create practical teaching scenarios to change the limitations of the traditional simulation training process, which is rigid and the business is single. Under the joint guidance of university teachers and enterprise financial experts, students fully participate in the financial operation process of enterprises, from the verification of original vouchers, the preparation of accounting vouchers to the formation of reports. According to the actual operating conditions of enterprises and their unique financial rules, they flexibly apply the professional knowledge they have learned to deal with various financial affairs and enhance their professional skills in the actual working environment. Shape the ability of risk identification and emergency response [8]. In addition, innovate practical teaching methods and create a digital and intelligent training environment. Online education platforms break through the limitations of time and space, integrating a variety of high-quality resources such as policy interpretation videos, simulation operation software, and online test question banks. Students can freely plan their learning progress according to their own learning pace and use virtual simulation training to imitate key operations such as value-added tax declaration and invoice issuance [9]. The platform is equipped with an intelligent detection function, which can dynamically record students' operation paths and meticulously analyze the operation steps, forming a detailed report including compliance assessment, error judgment and improvement suggestions, thereby supporting students' autonomous learning and achieving precise improvement. By applying virtual reality (VR) technology to courses such as auditing practice, students can enter a highly realistic auditing environment after putting on VR devices and carry out the auditing process on their own. The system, relying on advanced algorithms and big data models, will promptly provide results and guide students to correct their behaviors.

3.3. Promoting the project of improving teaching quality through technology

In the context of digital development, technology empowerment has become the core driving force for enhancing teaching quality and achieving innovative breakthroughs in higher vocational accounting education. This involves reconstructing teaching formats, improving teaching management, and innovating teaching evaluation mechanisms [10]. The teaching model is being reformed by introducing artificial intelligence to build an intelligent teaching platform. This platform uses machine learning to analyze students 'learning behavior data, including study duration, mastery of key points, and weak areas, to design personalized learning paths for each student. For example, in the' Management Accounting 'course, the platform intelligently matches and pushes financial case studies and dynamic decision-making simulation tasks based on students' knowledge levels, encouraging active exploration of knowledge. It also uses natural language processing technology to develop an intelligent Q&A assistant that can instantly answer students 'questions,

providing round-the-clock support to enhance learning efficiency and knowledge absorption. Additionally, teaching management is being optimized by integrating big data technology to gather comprehensive data throughout the teaching process, including teachers' teaching progress, students' learning outcomes, and the utilization of course resources. This creates a three-dimensional teaching quality monitoring model [11]. Deep analysis technology is used to accurately identify weak points in teaching, such as determining the exact reasons for low pass rates in the consolidation of financial statements in a particular class. This data supports teaching management departments in revising teaching plans, conducting targeted tutoring, and adjusting course resource arrangements, shifting management from experience-based to data-driven. Reform the methods of teaching evaluation by utilizing blockchain technology to ensure the authenticity and reliability of evaluation information. This will create a diversified and dynamic evaluation system that includes self-assessment by students, peer reviews, teacher evaluations, and corporate assessments. The evaluation system will incorporate records of the learning process, project outcomes, and professional performance, comprehensively reflecting students' academic achievements. This approach will provide a data foundation for improving teaching.

3.4. Implement the faculty building plan of school-enterprise co-cultivation

Building a high-level teaching staff is crucial for deepening the integration of industry and education and enhancing the effectiveness of accounting talent development. Schools and enterprises collaborate to build a faculty that combines theoretical knowledge with practical skills [12]. To address the issue of some teachers lacking operational experience, it is necessary to establish standardized mechanisms for teachers to engage in enterprise operations, allowing them to participate in core business activities such as budgeting, financial analysis, and investment decisions. This enables them to gain firsthand experience, understand the financial processes, industry trends, and personnel needs of enterprises, and integrate real-world cases, application processes, and advanced technologies into their teaching, thereby bridging the gap between theory and practice.

To enhance teachers' teaching abilities through multiple dimensions and develop a diverse training system. Regularly send teachers to domestic and international vocational education conferences to expose them to advanced teaching models and concepts, thereby broadening their educational perspectives. Hire vocational education experts to conduct training on teaching methods, systematically applying new models such as project-based learning and case studies to promote the innovation of teaching concepts. Adopt efficient training models from enterprises, conducting specialized training in participatory teaching and situational simulation to improve classroom organization and teaching skills. Develop assessment and reward systems to link training outcomes with professional title evaluations and work performance assessments, thereby motivating teachers to actively improve their teaching abilities.

Adjust the faculty structure to break away from traditional models by hiring experienced financial experts from enterprises as part-time teachers, forming a teaching team that combines full-time and part-time instructors. These part-time teachers, with their extensive practical experience and insights into current trends, will offer new courses such as intelligent tax and finance applications and financial risk management, sharing advanced industry technologies and operational practices. Establish a platform for interaction and collaboration between school and enterprise faculty to facilitate the exchange of experiences and joint teaching, thereby enhancing the integration of theory and practice. Invite industry experts to participate in the creation of majors, course design, and teaching evaluation, providing professional guidance for teaching reforms based on industry needs, thus comprehensively optimizing the overall quality of the faculty.

3.5. Promote the reform of curriculum system and build a compound knowledge structure

As the accounting industry moves towards intelligence and digitalization, traditional accounting knowledge alone is insufficient to meet the needs of enterprises. Therefore, higher vocational accounting education must deeply advance the reform of the curriculum system[13]. The reform should break down barriers between disciplines, reinforcing core courses such as basic accounting and financial accounting while incorporating interdisciplinary modules like data

analysis, artificial intelligence fundamentals, and business operations. The data analysis module aims to enhance students 'data processing and interpretation skills, supporting enterprise decision-making. The artificial intelligence fundamentals module will explain the application of relevant technologies in accounting practices, such as the operation and maintenance of intelligent financial robots. The business operations module will broaden students' perspectives, enhancing their strategic thinking and operational literacy, and promoting the development of a composite knowledge structure. The course content emphasizes integrating the latest industry concepts and technologies, including practical operations of intelligent tax and finance systems, as well as new ideas such as industry-finance collaboration and financial sharing. Practical examples from real-world enterprises will be used to analyze how industry and finance collaboration can mutually reinforce each other, identifying key areas for enterprise value growth. The course will also provide detailed explanations of the operational principles, significance, and creation methods of financial shared service centers, guiding students to understand the trends in modern financial operations. The course will incorporate the application of cutting-edge technologies like blockchain in accounting practices, such as electronic bill certification and transaction chain traceability, ensuring that the teaching content stays current with industry developments. This approach allows students to get an early start on new technologies and concepts, thereby strengthening their future professional competitiveness.

3.6. Establish a mechanism for transforming achievements and encouraging innovation in the integration of industry and education

Building a system for the transformation of industry-education collaboration outcomes is the core support for driving long-term innovation in higher vocational accounting education [14]. Schools and enterprises should collaborate to create platforms for the transformation of outcomes, forming specialized teams to systematically evaluate, incubate, and promote the research and teaching achievements and technical solutions generated through cooperation. For instance, the tax and financial process improvement tools and financial risk prevention models jointly developed by schools and enterprises, after undergoing market-oriented evaluations and technological updates on the platform, can be exported to peers as their application versions, thereby realizing the commercial potential of these outcomes. Additionally, it is essential to establish standardized and transparent rules for the distribution of rights and interests, clearly defining the responsibilities, rights, and interests of schools, teachers, and enterprises in the transformation process, to fully stimulate the participation enthusiasm of all stakeholders.

Innovative incubation platforms for architecture are designed to empower teachers and students in their entrepreneurial practices within the accounting field. Institutions can collaborate with enterprises to establish 'Accounting Innovation and Research Workshops,' providing venues and technical support for projects such as in-depth financial data analysis and the development of intelligent financial tools. Enterprises contribute industry data, operational mentors, and partial funding, while institutions organize teachers and students to focus on demand-driven R&D based on real-world enterprise scenarios. For instance, to address the challenges in cross-border trade finance, teams can leverage the workshop to utilize advanced technologies like data mining and intelligent algorithms to develop customized financial operation suites. Through innovation project competitions and specialized incubation funds, high-quality projects are supported with resources and pathways for transformation and application, accelerating project implementation and enhancing students' innovative thinking and entrepreneurial skills.

To enhance the innovation incentive system for industry-education integration, multiple incentives will be provided to individuals and teams that excel in collaboration [15]. Institutions will integrate the performance of industry-education integration deeply into the channels for professional title promotion and evaluation systems, establishing a 'Contribution Award for Integration and Innovation' to offer dual-track material rewards to teachers who achieve breakthrough results. Enterprises will provide tiered benefits in job promotions and salary systems to employees who deeply engage in school-enterprise projects and create value. Simultaneously, outstanding students in innovation practices will receive incentives such as course credit recognition and direct promotion to high-quality positions, fostering a comprehensive ecosystem

for industry-education integration innovation and continuously driving the iteration and upgrade of higher vocational accounting education models.

Conclusion

In summary, in the process of innovating higher vocational accounting education, the integration of industry and education plays a central role. However, as the intelligent transformation of the accounting field accelerates, the in-depth development of this integration faces new challenges. Looking ahead, it is essential to further refine collaborative mechanisms, deepen technological integration, and stimulate innovation. This will continuously upgrade the educational model, laying a solid foundation for cultivating high-level accounting professionals who meet the demands of the times and effectively supporting economic and social development.

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