

Research on the Teaching Mode and Application of Accounting Practical Training in Higher Vocational Colleges

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Abstract

Practical training teaching for accounting majors in higher vocational colleges, as a core link in cultivating applied accounting talents, plays a key role in the talent cultivation process. Currently, practical training teaching has prominent problems such as low matching degree between teaching content and enterprise demands, insufficient simulation degree of practical training environment, unreasonable structure of the teaching staff, and lack of scientificity in the quality evaluation mechanism. By constructing a modular curriculum system based on the work process, building a diversified practical training platform for school-enterprise collaboration, cultivating a team of dual-qualified and dual-capable teachers, and designing an evaluation system that combines process and result, it is possible to effectively enhance students' practical abilities and professional qualities, achieve precise matching between talent cultivation and market demand, and provide high-quality skilled accounting talents for economic and social development.

Keywords

Higher vocational colleges; Accounting Training; Teaching mode; Integrated teaching; Talent cultivation

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1. Introduction

Economic development and industrial structure adjustment have put forward higher requirements for the practical ability of accounting talents. Higher vocational colleges undertake the important mission of cultivating skilled accounting talents. The quality of practical training teaching is directly related to the employment competitiveness and career development prospects of graduates. The traditional accounting teaching mode focuses more on theoretical imparting,

and the practical training link is relatively weak. It is difficult to meet the urgent demand of modern enterprises for compound accounting talents. Under the wave of digital transformation, emerging business forms such as intelligent finance and the integration of business and finance have posed new challenges to the talent cultivation model of accounting majors. Therefore, in-depth research on the innovative path of accounting practical training teaching models and the construction of a scientific and reasonable practical training teaching

system have become important topics for the reform and development of higher vocational education.

2. Theoretical Basis and Type Characteristics of Accounting Practical Training Teaching Mode in Higher Vocational Colleges

The theoretical construction and type classification of accounting practical training teaching models are fundamental tasks for deepening teaching reform. By systematically sorting out the core concepts of the integrated teaching model and deeply analyzing the intrinsic characteristics of different practical training models, theoretical guidance and practical references can be provided for optimizing the path of accounting talent cultivation.

2.1. The theoretical connotation of the integrated teaching model of accounting practice

The integrated teaching model of accounting practice originates from constructivist learning theory and competency-based education thought. It focuses on guiding learners to actively construct professional knowledge frameworks in simulated real working scenarios. This model breaks away from the traditional linear teaching sequence of “theory first, then practice”, and instead adopts a teaching strategy that integrates theory and practice in a cycle. It ensures that students deepen their theoretical understanding simultaneously while performing accounting practice tasks. The core of this model lies in relying on a work process-oriented curriculum system to transform typical business operations of enterprise accounting positions into teaching projects. Knowledge transfer and ability cultivation are achieved through problem exploration in project implementation. This model reshapes the interactive relationship in teaching. The role of teachers transforms from knowledge disseminators to learning guides, and students change from passive receivers to active explorers. It builds a learner-centered collaborative teaching environment. This teaching paradigm aligns with the pursuit of competency-based education and takes shaping students’ professional abilities as its fundamental aim. Enable students to

achieve comprehensive development of professional knowledge, operational skills and professional qualities when completing specific tasks.

2.2. Classification and Characteristic Analysis of Accounting Practical Training Teaching Models in Higher Vocational Education

The practical teaching system of accounting in higher vocational colleges will present diverse forms due to differences in teaching conditions, means and goals. On-campus simulation training is based on the accounting laboratory and simulation software configured by the school. It conducts skills training by recreating the financial processes of enterprises. It has the advantages of controllable teaching process and low investment cost, and is suitable for basic operation training such as filling out original vouchers and registering ledgers. Off-campus job training directly connects with the real business scenarios of enterprises. Students participate in accounting practice throughout the process, featuring the authenticity of practical links and the proximity of professional experience to job positions. This is conducive to enhancing students’ job adaptability and practical operation skills. The hybrid training mode integrates virtual simulation technology with real enterprise resources, and uses a digital platform to integrate teaching elements. It not only ensures the integrity of the knowledge system but also enhances the flexibility of practical links. Project-based practical training takes complete accounting business projects as the teaching carrier, focusing on cultivating students’ systematic thinking and problem-solving abilities. Task-based practical training breaks down complex accounting processes into specific work modules, featuring clear goals and distinct levels. It can meet the differentiated needs of students at different levels and reflects the innovative development trend of practical training teaching^[1].

3. Analysis of the Problems and Causes of Accounting Practical Training Teaching Mode in Higher Vocational Colleges

At present, while the accounting practical training teaching in higher vocational colleges is developing

rapidly, many deep-seated problems have also been exposed. These problems involve core elements such as the design of teaching content, the configuration of practical training environment, the construction of teaching staff, and the quality evaluation system, which restrict the overall improvement of the quality of talent cultivation.

3.1. The teaching content does not match the demands of enterprises well

There is a significant structural deviation between the content of accounting practical training and the actual demands of modern enterprises. Specifically, the curriculum system fails to keep up with the pace of industry development. The teaching plan still adopts the traditional accounting theoretical system and does not cover enough emerging fields such as intelligent finance and integration of business and finance in the process of enterprise digitalization. The practical training program lacks industry characteristics. Most institutions use standardized accounting cases without taking into account the differences in accounting business among various industries. There are flaws in the mechanism for updating course content. New accounting standards, tax policies, and financial management concepts are difficult to be integrated into teaching arrangements in a timely manner. There is a gap between the practical training tasks and the job competency requirements of enterprises, which leads to students' insufficient understanding of the integrity and systematicness of modern enterprise financial management. The course content shows a fragmented feature, and the connection between each teaching module is loose, making it difficult to build a complete professional ability framework and weakening students' ability to grasp the entire process of accounting work^[2].

3.2. The degree of simulation in the practical training environment needs to be improved

The construction of the accounting training environment in higher vocational colleges has failed to effectively simulate the real working scenarios of modern enterprises in terms of both hardware configuration and software application. The low specifications of the training equipment make it impossible for the computer configuration to ensure the stable operation of large-scale financial software, and the unstable network environment

restricts the functional performance of the cloud-based financial system. The update cycle of accounting software is long and there are missing functional modules. There is a significant technical gap compared with the ERP systems and financial shared platforms commonly used by enterprises. The design of the training venue lacks enterprise elements, making it difficult for the traditional computer room layout to reproduce the real financial working atmosphere. The business process design is too simplified and lacks cross-departmental cooperation and multi-position rotation compound training links. The types of virtual enterprises are relatively single, mainly in traditional manufacturing industries, and fail to fully reflect the accounting characteristics of emerging fields such as modern service industries and Internet enterprises. This restricts students' depth of understanding of diverse accounting practices.

3.3. The unreasonable structure of the teaching staff affects the teaching effect

There are significant shortcomings in the teaching staff of accounting practical training in terms of professional knowledge structure, industry experience and teaching skills. The teaching group is mainly theoretical research-oriented talents, and there is a serious shortage of compound teachers with practical experience in enterprise finance, which is difficult to effectively support the practical guidance needs of the practical training link. Teachers generally lack the opportunity to go deep into the front line of enterprises. Their understanding of the new models and technologies of contemporary enterprise financial management lags behind. The update speed of their knowledge system is slower than the actual development of the industry. The application ability of practical training software among full-time teachers varies significantly. Some personnel do not have a sufficient grasp of the functions of the new financial tools, which has lowered the professional level of practical training teaching. The construction mechanism for the external teaching staff is still not perfect. The depth and continuity of the participation of senior financial personnel from enterprises in teaching activities are both insufficient. There are deficiencies in the teacher training system. There is a lack of a systematic practical ability cultivation plan and the career development plan is not clear, which

hinders the steady improvement of the overall quality of the teaching staff.

3.4. The quality evaluation mechanism lacks systematicness and scientificity

The quality assessment system for accounting practical training teaching has obvious deficiencies in terms of guiding ideology, operational methods and measurement standards. The assessment content mainly focuses on testing theoretical knowledge, while paying insufficient attention to the practical skills, professional judgment and innovative cultivation of trainees. The assessment methods are relatively single, mainly focusing on result-oriented evaluation, and there is no dynamic tracking or immediate feedback on the learning process. The composition of the assessment subjects is unbalanced. The evaluation model mainly based on teachers lacks objectivity, and the mechanisms for students' self-assessment, peer assessment among peers, and enterprise participation have not yet been perfected. The assessment standards do not match the industry norms, and there is a lack of an authoritative measurement index system in the industry. The quality monitoring system is not perfect, and the ability to control the practical training teaching process is weak. There is a lack of a teaching quality optimization mechanism based on data analysis. The application effect of the assessment results is poor, and they have not been effectively connected with the career development paths of trainees and teaching reform decisions, which has restricted the actual effectiveness and role of the assessment system.

4. Innovation and Application Practice of Accounting Practical Training Teaching Mode in Higher Vocational Colleges

The innovative development of accounting practical training teaching models requires, on the basis of inheriting traditional advantages, actively responding to the requirements of the digital transformation era. Through systematic reform design and precise implementation paths, a high-quality practical training teaching system that meets the needs of modern enterprises should be constructed to achieve a leapfrog development in talent cultivation.

4.1. Construction of a modular curriculum system based on the working process

Based on the actual work process of enterprise accounting positions, the curriculum system adopts a modular design approach to systematically reorganize traditional disciplinary knowledge. According to the characteristics presented by the development of the accounting profession, three progressive training levels are set up: basic skills, professional abilities, and comprehensive qualities. Each module organizes teaching content around complete work tasks. This will promote the organic integration of theory and practice. A certain vocational college, in accordance with the three-level ability cultivation goal of "understanding finance and taxation, mastering skills, and being good at management", and in light of the current trend of digital and intelligent development, has added innovative course units such as big data financial analysis and artificial intelligence application, as well as blockchain technology. These course units break down the barriers between traditional disciplines and focus on practical accounting. General ledger processing, cost control, tax declaration and other key business operations are taken as the core to ensure that the teaching content can keep pace with industry practice. The course arrangement adopts a work-oriented approach rather than a knowledge-oriented one to guide students to acquire professional theories and practical skills in the process of completing actual accounting tasks. Through the organic connection between modules, it retains the independence of each unit while forming a mutually supportive and collaborative relationship, thus constructing a stepwise course system, which significantly enhances students' job competence and comprehensive quality.

4.2. Construction of diversified practical training platforms through school-enterprise collaboration

The construction of a diversified practical training platform through school-enterprise collaboration has deepened the integration of industry and education, forming a three-dimensional practical training model that covers on-campus simulation training, off-campus on-site exercise, and virtual reality interactive experience. When building this platform, the design principle of "practice-driven" was adhered to. Integrate the actual financial

operation processes, business norms and requirements, as well as working scenarios of enterprises into the teaching process as a whole, so as to achieve seamless connection between teaching activities and production practices. A certain institution has collaborated with multiple enterprises to launch a comprehensive real accounting training program. This program covers four different types of enterprise businesses and is taught by enterprise mentors with solid practical experience at the intermediate level or above. Through virtual simulation training, trainees can acquire complete business operation skills from cashiers to accounting supervisors. The on-campus training base is equipped with modern financial software and digital teaching facilities. Create a working situation and professional atmosphere that is close to the actual situation of the enterprise. The off-campus training base, relying on the real working environment of cooperative enterprises, provides students with direct opportunities to participate in the practical work of enterprise finance. The virtual simulation platform, by applying cutting-edge technologies such as big data and artificial intelligence, builds financial working scenarios for multiple industries and types, effectively breaking through the practical constraint of insufficient resources in real enterprises. The platform operation adopts a joint guidance model of “dual venues and dual mentors” On-campus teachers are responsible for theoretical teaching and process supervision, while enterprise mentors are in charge of practical operation and standard control^[3].

4.3. The training mechanism for the “dual-qualified and dual-capable” teaching staff

With the aim of enhancing teachers’ theoretical teaching and practical guidance capabilities, a “dual-qualified and dual-capable” teacher team cultivation mechanism is established. This mechanism creates diverse paths for teacher training and development. By innovating the design of the talent exchange system between schools and enterprises, it encourages teachers to regularly go to enterprises for practice. At the same time, it invites enterprise experts to serve as teaching staff in schools to establish a regular personnel exchange mechanism. Ultimately, to achieve a rational allocation of educational resources, a certain institution has implemented a “dual approach of attracting and cultivating” strategy to

optimize the structure of its teaching staff. It actively recruits industry elites and technical experts from enterprises to serve as enterprise mentors, enabling them to collaborate with on-campus teachers to form teaching teams. This has led to four aspects of “synergy”, namely, the collaborative design of student training programs Collaboratively compile practical teaching materials such as loose-leaf format, and collaboratively guide students to participate in various competitions as well as participate in student assessment and evaluation work. In terms of enhancing teachers’ capabilities, a “dual improvement” approach is adopted. Through specific measures such as undertaking enterprise projects, participating in the revision of industry standards, and obtaining professional qualification certificates, teachers’ practical background and professional level are strengthened. The assessment of teaching staff focuses on evaluating teachers’ enterprise work experience, professional qualification levels, and practical training guidance effectiveness, establishing an incentive mechanism to promote the growth of “dual-qualified” teachers. On average, professional teachers spend over 40 days in enterprise practice each year, and the proportion of “dual-qualified” teachers has reached 79%, which has significantly enhanced the professional level of practical training teaching^[4].

4.4. Design of an evaluation system that combines process-oriented and result-oriented approaches

By adopting an evaluation method that integrates the process and results and through scientific institutional design, a teaching supervision and student ability assessment system covering the entire teaching process and from multiple perspectives has been constructed. This system relies on a learning behavior analysis platform developed based on big data technology. By collecting and analyzing students’ learning paths, operational details, and interaction situations, it achieves precise control over learning outcomes and implements individualized teaching. A certain institution has established a big data system for practical teaching, integrating the practical teaching platform of the entire college into the campus digital server. It systematically tracks students’ learning trajectories and generates analysis reports to achieve real-time supervision of teaching quality. In the process

evaluation link, it utilizes project-based and task-oriented mechanisms Incorporate the standards of vocational skills competitions into the daily curriculum and establish a three-level competition framework of “school-level - provincial-level - national-level”, and enhance students’ practical operation abilities through competition activities^[5]. Result-oriented evaluation employs diverse assessment forms, integrating “1 + X” vocational skills certification standards such as “Digital Management Accounting” and “Big Data Financial Analysis” into teaching evaluation to promote the effective connection between course content and vocational qualification certification. The evaluation subjects include teachers, student mutual evaluation, peer feedback, and enterprise mentors, among others, to enhance the credibility of the evaluation conclusion. Based on the data evaluation results, the college has established a teaching optimization and student development guidance mechanism. Currently, the pass rate of vocational skills certification has reached 99.64%, significantly enhancing the efficiency of talent cultivation.

5. Conclusion

The optimization of the accounting practical training teaching mode in higher vocational colleges is a systematic project that requires coordinated advancement from multiple aspects such as the curriculum system, practical training platforms and teaching staff, as well as the evaluation mechanism. The integrated teaching mode based on the work process can effectively solve the problem of the disconnection between theory and practice, comprehensively enhance students’ vocational skills and comprehensive qualities, and face the new requirements of the digital economy era Higher vocational colleges should continuously deepen school-enterprise cooperation, innovate teaching methods, improve quality assurance mechanisms, and optimize talent cultivation models. In the future, more exploration and practice are still needed in areas such as the application of intelligent financial technology, cross-disciplinary comprehensive training, and the cultivation of international talents, in order to cultivate more high-quality skilled accounting professionals for regional economic development and serve the overall situation of national economic and social development.

Disclosure statement

The author declares no conflict of interest.

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