

# Analysis of Practical Teaching of Accounting Major in Colleges and Universities under the Background of School-enterprise Cooperation

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**Abstract:** With the rapid development of our economy, the demand for accounting professionals grows day by day. As a new mode of education, school-enterprise cooperation provides a new development opportunity for the practical teaching of accounting major in colleges and universities. Starting from the background of school-enterprise cooperation, this paper analyzes the current situation of practical teaching of accounting major in colleges and universities, probes into the advantages and challenges of school-enterprise cooperation in practical teaching, and puts forward corresponding countermeasures and suggestions.

**Keywords:** school-enterprise cooperation, accounting major, practical teaching, advantage, challenge

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## Introduction

Accounting profession is an important part of higher education in China, and the quality of personnel training is directly related to the healthy development of accounting industry in China. In recent years, as a new educational model, school-enterprise cooperation has gradually become an important way of practical teaching of accounting major in colleges and universities.

### 1. Overview of school-enterprise cooperation model

The school-enterprise cooperation model plays an increasingly important role in the field of higher education in our country. This mode refers to a close cooperation mechanism established between universities and enterprises, the core of which is to realize resource sharing, complementary advantages, and jointly train high-quality applied talents that meet social needs<sup>[1]</sup>. In recent years, with the development of China's economy and society, the school-enterprise cooperation model has been widely promoted and applied, especially in the field of accounting, and its importance has become increasingly prominent. There are various ways to implement the school-enterprise cooperation model, including the following aspects.

(1) Curriculum and teaching content reform: Colleges and universities adjust the curriculum and optimize the teaching content according to the needs of enterprises, so that the cultivated accounting professionals can better meet the actual needs of enterprises. (2) Strengthening practical teaching links: Through school-enterprise cooperation, colleges and universities can provide more internship opportunities for students, so that students can improve professional skills in practical work and enhance employment competitiveness. (3) Construction of teaching staff: universities and enterprises jointly train teachers and invite enterprise experts to serve as visiting professors to impart practical experience to students and improve teaching quality.

## **2. Problems in practical teaching of accounting major in colleges and universities under the background of school-enterprise cooperation**

### **2.1 Insufficient depth of school-enterprise cooperation**

At present, the mode of universities and enterprises in our country generally has certain limitations. This kind of cooperation mostly stays at the surface level, such as corporate sponsorship, internship base construction, etc. Although these forms of cooperation promote the exchanges between universities and enterprises to a certain extent, they lack of deep substantive cooperation. In terms of joint research and development, project cooperation and other aspects, the cooperation between universities and enterprises is relatively small, resulting in many scientific research results can not be effectively transformed, affecting the improvement of scientific research strength of universities. The content of school-enterprise cooperation mainly focuses on practice and training. Although such cooperation can help students combine theoretical knowledge with practice and improve their practical operation ability, there is relatively little cooperation in curriculum setting, teaching resources and teacher training. This results in a disconnect between practical teaching and actual work, and it is difficult for students to quickly adapt to the workplace environment after graduation.

### **2.2 The practical teaching content is out of line with the actual demand**

The curriculum of accounting major in some colleges and universities fails to keep up with The Times, and there is a big gap between the teaching content and the actual work needs. For example, some course contents are too old and cannot be updated in time, which makes it difficult for students to apply the knowledge they have learned in the practice process<sup>[2]</sup>. Moreover, the updating speed of practical teaching content is slow, which fails to timely reflect the latest development and technological change of the accounting industry. In the current era of information technology and intelligence, the accounting industry has increasingly high requirements for talents, while the practical teaching of some colleges and universities still stays in the traditional manual operation level, making it difficult for students to adapt to the needs of new technologies and new methods in practical work.

### **2.3 Weak practical teaching faculty**

In some colleges and universities, the proportion of professional teachers with rich practical experience is low, mainly because colleges and universities tend to pay more attention to the mastery of theoretical knowledge while ignoring the importance of practical experience when recruiting teachers. This kind of recruitment orientation leads to the lack of teachers with practical work experience in the team of practical teaching teachers, which affects the overall level of practical teaching. In addition, the insufficient training of practical teaching teachers in colleges and universities is also an important reason for the slow improvement of teachers' practical teaching ability. Under the current educational environment, some colleges and universities have insufficient investment in the training of practical teaching teachers, and the training content is simple, lacking of pertinence and effectiveness. This makes it difficult for teachers to combine theoretical knowledge with practical operation in the process of practical teaching, thus affecting the quality of practical teaching.

## **3. Countermeasures for practical teaching of accounting major in colleges and universities under the background of school-enterprise cooperation**

### **3.1 Deepening school-enterprise cooperation and building a diversified practical teaching model**

Universities and enterprises can jointly develop talent training programs, and specify training objectives, curriculum Settings, teaching resources and other aspects of the cooperation content, through the signing of the agreement, the two sides have clarified their respective rights and obligations, providing legal protection for cooperation. At the same time, colleges and universities can cooperate with enterprises to set up internship bases within enterprises to provide students with a real internship environment. During the internship, students can come into contact with various problems in practical work and improve their ability to solve practical problems. Enterprises can also select outstanding talents through

the internship base to reserve talents for the development of enterprises. In addition, exploring new cooperation models such as "order-type training", "school-China enterprise" and "enterprise-middle school" is an effective way to realize school-enterprise resource sharing and complementary advantages. "Order-type training" means that colleges and universities customize talent training programs for enterprises according to their needs. Enterprises participate in the whole process of talent training, including curriculum, teaching resources, practice and training. This mode helps to improve the pertinence and practicability of talent training and meet the needs of enterprises for talents.

### **3.2 Optimizing the content of practical teaching and improving the effect of practical teaching**

Through the simulation of enterprise accounting practice, students can get familiar with the accounting process, master the use of accounting software, and improve their ability of data processing and analysis. In the simulation experiment, students need to independently complete the filling of accounting vouchers, the registration of account books, the preparation of financial statements and other work, so as to deepen their understanding of accounting theoretical knowledge. At the same time, teachers select representative accounting cases, guide students to analyze from accounting, auditing, tax and other perspectives, discuss the problems in the cases and propose solutions. In addition, enterprise internship is an important part of the practical teaching of accounting profession, and the school has established cooperative relations with a number of enterprises to provide internship opportunities for students. In the process of internship, students can personally participate in the accounting work of enterprises, understand the financial situation of enterprises, and master the accounting treatment methods in actual work. At the same time, students can also communicate with employees of enterprises to broaden their horizons and lay a solid foundation for entering the workplace in the future.

### **3.3 Strengthening the construction of practical teaching teachers**

In order to comprehensively improve the professional quality and teaching ability of teachers, we encourage teachers to actively participate in various practical activities and academic exchanges. Through these activities, teachers can not only broaden their horizons, but also combine theory with practice, so as to improve their practical ability and teaching level. First of all, teachers should be encouraged to actively participate in enterprise practice. Enterprise practice is an important way for teachers to understand industry dynamics and master practical skills. By taking part-time or internship positions in enterprises, teachers can personally experience the working environment of enterprises, understand the operation mode of enterprises, master the latest industry knowledge, and integrate these knowledge into daily teaching to provide students with more abundant and practical teaching content<sup>[3]</sup>. Secondly, we employ accounting industry experts with rich practical experience as part-time teachers, who have rich practical experience in the field of accounting, can provide students with practical work experience, help students better understand the current situation of the industry, and improve students' practical ability.

## **4. Conclusion**

Under the background of school-enterprise cooperation, the practice teaching of accounting major in colleges and universities is facing new opportunities and challenges. Through Shenhua school-enterprise cooperation, optimizing practical teaching content, strengthening the construction of teaching staff and other measures, it is helpful to improve the training quality of accounting professionals and provide more outstanding talents for our accounting industry.

### **Conflicts of interest**

The author declares no conflicts of interest regarding the publication of this paper.

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