

Research on the Cultivation Path of Innovative and Entrepreneurial Talents in Accounting Major of Higher Vocational Colleges under the Digital Perspective

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Abstract: In recent years, with the rapid development of digital technology, new requirements have been put forward for accounting talents. Higher vocational colleges need to actively explore new paths for cultivating innovative and entrepreneurial talents in accounting majors under the background of digitalization. From the perspective of the digital age, this paper analyzes the current situation and problems of cultivating innovative and entrepreneurial talents in accounting majors of higher vocational colleges. Addressing issues such as unscientific curriculum systems, an inadequate teaching staff, and insufficient practical teaching, this paper constructs a 'three-in-one' talent cultivation model based on digital competence. It proposes reforming the curriculum system, optimizing the teaching staff, improving practical teaching, and establishing a 'school-enterprise' collaborative mechanism. These are the cultivation paths aimed at providing a reference for cultivating innovative and entrepreneurial talents in accounting majors of higher vocational colleges in the digital age.

Keywords: digital age, higher vocational accounting major, innovation and entrepreneurship, talent cultivation path

1. Introduction

1.1 Research background

With the rapid development of information technology, the wave of digitization is sweeping the globe, and the accounting industry is also undergoing digital transformation. Digital accounting not only changes the traditional accounting work mode but also poses new requirements for the knowledge, skills, and qualities of accounting talents. The traditional mode of accounting talent cultivation is no longer sufficient to meet the demands of the digital age. Higher vocational colleges need to actively explore new paths for cultivating innovative and entrepreneurial talents in accounting majors under the digital background, emphasizing the integration and practice of innovation and entrepreneurship education, and cultivating new talents with digital skills, innovation awareness, and entrepreneurial spirit to adapt to the new demands of socio-economic development.

1.2 Research significance

As important bases for accounting talent cultivation, higher vocational colleges, in the context of the vigorous teaching reform activities in higher vocational colleges in our country, should actively reform and optimize the cultivation of accounting professionals guided by the cultivation of innovative and entrepreneurial talents.[1] This is of great

significance for improving the quality of accounting talent cultivation and promoting the development of majors in higher vocational colleges, thus improving overall teaching quality and enhancing students' practical abilities.

2. Analysis of the current situation of cultivating innovative and entrepreneurial talents in higher vocational accounting majors

Currently, there are still some problems in the cultivation of innovative and entrepreneurial talents in accounting majors of higher vocational colleges, mainly manifested in the following aspects:

2.1 Outdated curriculum system and insufficient cultivation of digital capabilities

The traditional curriculum system of accounting majors mainly focuses on the cultivation of basic theories and practical skills, with insufficient emphasis on the application of digital technology and the cultivation of innovation and entrepreneurial abilities. The slow update of curriculum content and the lack of organic integration with digital technology make it difficult to meet the demands of the digital age for accounting talents.

2.2 Lack of teaching staff and outdated teaching methods

The imperfect teaching staff system is a key factor affecting the implementation of various innovation and entrepreneurship education activities in higher vocational colleges. Many higher vocational colleges lack teaching staff with experience in digital teaching and capabilities in innovation and entrepreneurship practice. Teaching methods still mainly rely on traditional lecturing, which makes it difficult to stimulate students' enthusiasm for innovation and entrepreneurship and provide effective guidance for students to engage in entrepreneurial practice, thus hindering the cultivation of innovative and entrepreneurial talents.^[2]

2.3 Insufficient depth of practical teaching and imperfect guarantee system

Firstly, higher vocational colleges lack practical teaching platforms in cooperation with enterprises, which restricts the development of innovation and entrepreneurship activities. Students find it difficult to access real business environments and practical projects, leading to a disconnect between theory and practice. Secondly, the guarantee system is imperfect, lacking guidance in terms of systems, and the special entrepreneurship funds established by schools are relatively limited, unable to meet the entrepreneurial needs of students. Finally, higher vocational colleges lack management of students' innovation and entrepreneurship projects, and the facilities of entrepreneurship parks are inadequate. There are many shortcomings in the operation mode and management system of entrepreneurship parks, which affect the transformation of students' entrepreneurial practice results.

3. Design of the path of cultivating innovative and entrepreneurial talents in higher vocational accounting majors under the digitalized perspective

3.1 Reform of curriculum system construction

Higher vocational colleges should design practical training courses based on the main characteristics of the future development of accounting majors and the societal demand for accounting professional cultivation, and construct a 'three-in-one' accounting professional cultivation model focusing on the cultivation of digital capabilities. In terms of curriculum setting, the proportion of digital-related courses should be increased, such as basic computer applications, data structures and algorithms, database principles, etc., to construct a curriculum system with digital competence cultivation as the core, solidify digital basic knowledge, and lay a foundation for students' subsequent digital learning and application. At the same time, entrepreneurship education courses should be offered to encourage students to participate in entrepreneurial practice, cultivate students' innovative thinking, entrepreneurial awareness, and abilities. In terms of curriculum content, emphasis should be placed on the combination of theory and practice, integrating digital technology applications with accounting practices, setting up contents such as accounting software applications, big data analysis, cloud accounting, etc., to strengthen students' digital application abilities and cultivate their abilities to solve practical problems using digital

technology. In terms of teaching methods, teachers need to transform their teaching methods according to the specific characteristics of the curriculum system, adopt diversified teaching methods such as case-based teaching, project-based teaching, simulation teaching, etc., to stimulate students' interest in learning, innovative awareness, and entrepreneurial spirit.

3.2 Strengthening the construction of teaching staff team

To integrate innovation and entrepreneurship awareness and ability cultivation into the teaching of accounting majors in higher vocational colleges, it is necessary to strengthen the training of existing accounting professional teachers in digital capabilities and improve their digital teaching level. Therefore, higher vocational colleges need to organize teachers to actively participate in academic conferences, carry out in-depth observation training and learning, cultivate teachers who are compound in solid professional foundation and innovative entrepreneurial literacy, so as to better guarantee the effectiveness of innovation and entrepreneurship education of teachers. Actively introduce accounting professionals with digital practice experience through open recruitment or internal training to enrich the teaching staff. Establish a school-enterprise cooperation mechanism, deepen the integration of production and education, send key accounting teachers to enterprises with close ties to the profession for job rotation training, participate in actual business of enterprises. Meanwhile, higher vocational colleges can invite outstanding entrepreneurs to give lectures and exchanges in the school, or hire enterprise experts to participate in teaching, improve the targeted and practicality of teaching, and guide students' various innovation and entrepreneurship activities.

3.3 Improvement of practical teaching platforms

In the freshman stage, students should be organized to strengthen their understanding of the internal and external practices of accounting majors, fully understand the business processes of position settings corresponding to accounting majors, and the required professional skills, while also enhancing the introduction of innovative theoretical knowledge. In the sophomore stage, comprehensive practices should be conducted, digital accounting training rooms should be established to provide students with real digital accounting work environments, develop digital accounting teaching cases and course resources to enrich teaching content. By carrying out related post internship operation analysis, balance of payments and other projects to guide students to discover and solve problems in practical operation process.^[3] In the junior stage, internal entrepreneurship practical exercises and entrepreneurship experience activities need to be carried out, build school-enterprise cooperation platforms, strengthen cooperation with enterprises and institutions, establish off-campus internship bases, improve the establishment of entrepreneurial bases, provide students with internship, employment, and entrepreneurship practice opportunities, so as to better realize the organic combination of students' theoretical knowledge and practical ability.

3.4 Establishment of a 'School-Enterprise' collaborative division of labor mechanism

Deepen school-enterprise cooperation and establish a joint training mechanism for schools and enterprises. Higher vocational colleges should jointly formulate talent training plans with enterprises, align talent training objectives with enterprise needs, and fully implement all-round cooperation models for school-enterprise cooperation. Strengthen the optimization of teaching practice systems, actively improve talent practice training measures according to existing teaching requirements, encourage students to participate in enterprise practice, integrate classroom learning with practical application, enhance students' practical abilities, and also arrange relevant post internship activities to guide students in improving their practical abilities in specific work situations, enrich their own experience, and lay a solid foundation for subsequent entrepreneurial activities. Enterprises should build a cooperation platform integrating production, learning, and research based on the actual situation of higher vocational colleges, invite entrepreneurs from various industries to participate in entrepreneurial projects, so as to better help students realize the transformation of innovation and entrepreneurship results. Meanwhile, provide one-stop related services such as entrepreneurship incubation, green channels, policy interpretation, project consultation, fund support, etc., to help students realize their entrepreneurial dreams.

4. Conclusion

The cultivation of innovative and entrepreneurial talents in accounting majors of higher vocational colleges under the digital perspective is a systematic project, which requires comprehensive reforms in curriculum setting, teaching staff team, practical teaching platform, etc., to improve the talent cultivation system, comprehensively carry out curriculum construction work, enhance students' practical abilities, and promote students' comprehensive development, so as to cultivate accounting professional innovative and entrepreneurial talents adapted to the demands of the digital age.

Conflicts of interest

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

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