

Original Paper

The Practice and Exploration of Modern Apprenticeship System for Accounting Talent Cultivation in Higher Vocational Education

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Abstract

With the rapid development of society and economy, in the context of increasingly rigorous skills and qualifications requirements for financial talents in various fields, the modern apprenticeship system training model has emerged. Modern apprenticeship is a way for colleges and enterprises to deepen cooperation, aiming to cultivate students by integrating theoretical knowledge and practical skills, which is an innovative talent training model that is crucial for cultivating high-level financial talents. This article starts from the meaning, advantages, and significance of implementing the modern apprenticeship system in higher vocational accounting majors, examines the realistic difficulties faced by higher vocational accounting majors in implementing the modern apprenticeship system training model, and explores measures to improve the modern apprenticeship system training model to solve the problems faced by higher vocational accounting majors in modern apprenticeship teaching.

Keywords

Higher vocational colleges, Accounting major, Modern apprenticeship, Talent cultivation

1. Introduction

With the rapid development of social economy, we have entered the network era. The skills and qualities of financial talents in different fields are increasingly demanding, which is because of major changes in business economic models and realistic environments. The recruitment requirements of the company no longer adapt to the traditional financial personnel training model, and can not meet the employment needs of students. In today's society, there is a cooperative relationship between schools and enterprises, namely the modern apprenticeship. Modern apprenticeship is the cooperation between

colleges and enterprises. Colleges and universities allow students to practice in enterprises, which is not only conducive to students' learning of theoretical knowledge, but also enables them to gain relevant practical experience in the internship of enterprises, which is crucial for cultivating high-level financial talents. Therefore, higher vocational colleges should attach importance to the training mode of modern apprenticeship and actively cooperate with enterprises to train accounting talents.

2. An Overview of Modern Apprenticeships

2.1 The Basic Requirements for Implementing Modern Apprenticeship System

The modern apprenticeship system, a way for colleges and universities to cooperate with enterprises, aims to train students by integrating theoretical knowledge and practical skills. In this cooperative model, universities and enterprises assume the teaching tasks respectively, and students need to complete the assigned tasks. In the implementation of modern apprenticeship, there are three requirements: First, before the implementation of modern apprenticeship education, it is necessary to ensure that students, universities and enterprises sign training agreements and submit records to relevant government departments. Second, universities and enterprises should jointly develop training plans, and students should accept a certain period of study. And students should complete the training task. Third, students are required to alternate between the school and the enterprise within a certain period of time, of which the enterprise study time is not less than half, and the enterprise needs to pay the student's salary. Fourth, after the completion of the training program, students should receive a graduation diploma and related vocational qualifications.

2.2 Advantages of Modern Apprenticeship

Modern apprenticeship conforms to the traditional teaching methods and has the following four important advantages for the training of students in higher vocational colleges: First, modern apprenticeship promotes more effective communication and interaction between students and teachers, and between apprentices and tutors. Teachers can help students improve their professional quality according to their needs and shortcomings, and then provide personalized education in a timely manner to make up for the lack of relevant knowledge. Secondly, students in the process of learning and teachers or classmates to have sufficient and effective dialogue, can enhance students' enthusiasm for study, and help to solve the confusion in learning. Third, modern apprenticeship requires students to undertake tasks independently, apply what they have learned to practice, and cultivate their good habits of solving problems and learning knowledge. Finally, modern apprenticeship requires students to receive technical training in enterprises, which helps students to have a more comprehensive understanding of the job positions and business models of enterprises, and is of great significance to students' future career planning.

2.3 The Significance of Carrying out Modern Apprenticeship Training Mode for Accounting Major in Higher Vocational Colleges

The implementation of modern apprenticeship system in higher vocational colleges and the training of

accounting professionals in higher vocational colleges have the following three aspects of important significance:

2.3.1 Through the Implementation of Modern Apprenticeship Programs, the Quality Level of Finance Students can be Raised

In the field of accounting, theory and practice often go hand in hand. In preparing students for a career in finance, the first task is to have an in-depth understanding of various financial theories and then to explore how to apply this theoretical knowledge to practice. Although the current financial courses in higher vocational colleges are systematic, they have not been fully applied in various fields. With the continuous progress of the society, the knowledge in the field of finance is updated rapidly, and the financial work in all walks of life presents diversification and difference. It's not enough to use it flexibly, just to understand how it works. In order to achieve the goal of integration, modern apprenticeship will introduce financial professional courses into corporate training to realize the synchronization of theory and practice and improve the level of professional quality of students.

2.3.2 Modern Apprenticeship Plays an Important Role in the Training of Financial Talents in Higher Vocational Colleges, which can Help Students Develop from the Primary Stage of Financial Accounting to the Direction of Forecasting and Decision-making

Modern apprenticeships differ from traditional apprenticeships in that, thanks to advanced information technology, manual recording and analysis of data are no longer necessary. During the internship in enterprises, students have more opportunities and resources to improve their financial skills, including forecasting, decision-making, etc., and can also improve the efficiency of accounting.

2.3.3 Modern Apprenticeships Help Prepare Students to Become Well-rounded Finance Professionals

At present, many enterprises have completed financial computerization, and even some enterprises have introduced ERP system, which makes financial data processing more convenient. Therefore, today's enterprises require employees to have a variety of economic knowledge and be able to use new technologies and new procedures to complete financial work. Modern apprenticeships will push higher vocational colleges to train new "Internet" professionals to adapt to the ever-evolving trend of science and technology.

3. The Realistic Dilemma of Carrying out the Modern Apprenticeship Training Mode for Accounting Major in Higher Vocational Colleges

3.1 Key Courses are not Updated in Time

When the finance major of higher vocational colleges implemented the modern apprenticeship talent training model, it was found that there were many problems in the course content: some courses had been eliminated by enterprises, the key courses were not updated in time, and the lack of practical courses made it difficult for students to effectively apply the knowledge to work practice. Financial management courses in some higher vocational colleges have not been updated for a long time, nor have industry experts been invited to give lectures to provide guidance to students. In order to train

financial talents, higher vocational colleges should optimize finance courses according to the actual situation, and provide reliable support for finance teaching.

3.2 Corporate Participation is Low

Higher vocational colleges in China are committed to carrying out the training mode of modern apprenticeship system. In general, the school is dominated, and the enterprise participation is not high. In the mode of talent training, the role of enterprises is very important. Only by cooperating with colleges and universities to study student training programs and provide relevant courses and skills resources can enterprises successfully cultivate talents with high-level professional literacy. In the eyes of businesses, investing in teaching resources can be detrimental to their bottom line. Due to individual career plans or other factors, companies often have difficulty retaining these talents, even though they have signed an agreement with the school that students must work in the company after graduation. Enterprises have long invested in the training of students, providing mentors, skills training, project opportunities, salaries and other resources, but ultimately failed to get the corresponding return, which is the main reason why enterprises are unwilling to continue to invest in talent training. The shortcomings of this form of teaching may prevent companies from actively participating in modern apprenticeship education, thus affecting its effectiveness.

3.3 The Construction of Teachers Needs to be Improved

With the popularization of modern apprenticeship, finance teachers need to change the traditional teaching concept and strengthen the support and promotion of higher vocational education reform. Modern apprenticeship training system is different, which requires accounting professional teachers to have a higher level of teaching. Compared with the traditional training methods, the modern apprenticeship system has obvious differences. In order to effectively guide the career development of students, professional teachers need to pay close attention to the dynamic changes in their field, understand the changes in the employment situation, and obtain timely information about the needs of enterprises. As a professional teacher, educators are required to have a certain social insight, timely adjust the teaching plan and teaching content to adapt to the current traditional way of talent training.

In order to improve the reputation of the school, some vocational colleges specially hire external experts as part-time teachers for accounting professional courses. However, these part-time teachers usually have multiple jobs and do not devote themselves to teaching as professional teachers do. At the same time, these experts are obviously insufficient in teaching ability due to their lack of teaching experience, and it is difficult to effectively interact and communicate with students. Therefore, the construction quality of part-time teachers needs to be improved.

3.4 Students' Vocational Awareness is Weak

With the rapid development of social economy, enterprises are increasingly demanding finance graduates. Students should not only have solid professional skills in the workplace, but also have excellent professional ethics. Among them, professional awareness is more important. For accounting students, having professional awareness can avoid blind learning. Career awareness can not only

stimulate students' enthusiasm for learning, but also help to cultivate their independent learning attitude. At the same time, career awareness is crucial to students' future development. In higher vocational colleges, many students lack clear learning goals, basic knowledge is relatively weak, and their learning habits are not satisfactory. These factors have an impact on students' career cognition, making their cognition of their own career planning not deep enough. According to the data, the employment rate of graduates of higher vocational accounting is relatively high, the vast majority of graduates can find their first job, and even the employment rate of some schools is as high as 95%. However, many graduates are not engaged in finance-related occupations, their career levels and positions vary widely, and they change jobs frequently. It can be observed that students' understanding of career planning is not deep enough, and they lack a clear future development goal. In addition, the graduation condition of accounting major students in vocational schools is that they must obtain two certificates, respectively, graduation certificate and accounting job certificate. However, after the accounting reform, this situation has changed, accounting students need to take the junior accountant certificate during the school, and finance students in higher vocational colleges must obtain the graduation certificate and financial work certificate before graduation. According to official data, less than one in 10 students pass the junior financial personnel qualification exam, meaning that most students are unable to obtain the appropriate qualification certificate after graduation and have to work without a license. Accounting majors face even greater challenges when it comes to getting a certificate, as the quality of the textbooks is uneven, the requirements are different from the junior finance exam, and there are many differences between professional courses and certificate courses.

4. Explore the Measures to Improve the Training Mode of Modern Apprenticeship

4.1 School-enterprise in-depth Cooperation, Timely Update the Curriculum System

4.1.1 Because the Cooperation between Enterprises and Higher Vocational Colleges is not Close Enough, the Participation of Enterprises in the Project is not High

Strengthening the cooperation between enterprises and higher vocational colleges and establishing long-term and stable cooperative relations is an effective way to improve. The practical application skills of students can be improved by employing professional financial personnel from enterprises as professional practical teachers, which also helps to improve the application level of financial knowledge in colleges and universities and cultivate the ability of teachers in colleges and universities. In order to promote the exchange and interaction between talents, the enterprise invites excellent vocational teachers to visit the enterprise, while the enterprise employees go to vocational colleges for academic exchanges. This practice not only contributes to the improvement of business ability and professional level of both parties, but also lays a solid foundation for students to engage in financial work in the future.

4.1.2 It is Necessary to Realize Cooperation between Enterprises and Higher Vocational Colleges

The enterprise and higher vocational colleges jointly design the teaching syllabus, combine the

theoretical knowledge, skills and practice of the finance profession, formulate standardized enterprise courses, establish a complete teaching syllabus, and continue to research and improve in order to meet the talent training plan.

4.1.3 Higher Vocational Colleges Invite Teachers and Enterprise Experts to Jointly Plan Courses, Select Teaching Materials and Prepare Cases to Ensure that the Curriculum Content Meets Academic Standards and Practical Needs

Through a variety of teaching methods and practical activities such as case demonstration, project demonstration, scenario simulation and on-site exercise, students will improve their comprehensive literacy level such as teamwork ability, information technology application ability, practical operation ability, electronic equipment operation ability, communication and coordination ability, innovation and entrepreneurship ability in the process of learning and practice. The school-enterprise cooperation training combines the modern intern program with the integration of education to establish a multi-level and three-dimensional teaching syllabus that meets the needs of the current era and the market.

4.2 *Teachers Change Their Educational Philosophy and Continuously Improve Their Learning and Research Abilities*

4.2.1 Vocational Accounting Teachers should Change the Traditional Teaching Mode

Teachers usually adopt traditional teaching methods, teachers as the leading, teaching content, to teach learning, to speak on behalf of training. In teaching and management practice, the combination of command and action is conducive to classroom teaching and organizational management. However, the teaching methods of modern apprenticeships subvert the traditional teaching methods and rigid management models. It requires teachers to pay attention to cultivating students' ability to solve practical problems, encourage students to conduct independent skill training, and give full play to students' potential to solve practical problems. Teachers should be aware that companies are increasingly demanding accounting graduates. In the field of finance, more and more people believe that the implementation and improvement of "modern apprenticeship" as a way of talent development is an inevitable trend. As a front-line teacher of accounting major, we must deeply study the modern apprenticeship system, explore its teaching methods and characteristics, so as to explore the modern apprenticeship training model suitable for students' career development in teaching practice.

4.2.2 In Order to Continuously Improve Their Learning and Research Ability, Professional Teachers Need to Regularly Update Their Educational Concepts and Adjust Their Roles in Teaching

Nowadays, the apprenticeship system is widely used in the teaching of finance major, which puts forward higher requirements for finance teachers. Current apprenticeships focus on developing students' ability to learn independently and explore problems, while emphasizing the importance of collaborative learning with classmates. The requirement for students is also the requirement for teachers, which reflects the importance of education and teaching. In the teaching process, teachers should actively adjust the role positioning of educators and learners, work together to solve specific

problems, establish close partnership, and explore theoretical knowledge together. In the process of teaching and knowledge transfer, teachers should play an important role in guiding students to learn how to obtain and use information and solve problems, rather than just impart knowledge. If professional teachers do not update the teaching concept in time, do not expand the scope of knowledge, they will be eliminated by The Times.

4.3 Improve the Teaching Assistance System, and Fully Implement the Modern Apprenticeship Personnel Training Model

4.3.1 To Cultivate Students' Professional Awareness

Many knowledge points of accounting major are closely related to people's work and life. On the one hand, teachers should integrate the model of real work and life in the teaching process, so as to encourage students to combine professional knowledge with practice. On the other hand, teachers give career guidance to students to stimulate their enthusiasm for learning. Higher vocational colleges will provide a better learning environment and support to help students develop a sense of career.

4.3.2 Reform the Curriculum System

The teaching resources provided by vocational colleges are abundant, especially suitable for finance students, but they lack practical experience, which is in contradiction with the training goal of modern apprenticeship. In the current apprenticeship training model, courses should be cleverly designed according to the needs of enterprises, including not only basic courses, but also extended courses to meet the actual needs. Vocational college teachers and industry professionals should jointly discuss and determine the talent training plan.

4.3.3 Monitor the Implementation Process through the Use of Relevant Implementation Instruments and Develop Detailed Implementation Documents

Before the implementation of modern apprenticeship, the teaching team must clarify the training objectives, refer to the management requirements of enterprises and vocational colleges, formulate a specific modern apprenticeship management plan, and effectively implement it. In the training process carried out by employees and teachers of enterprises, they should personally guide the skills of students, interact with students throughout the process, strengthen the supervision of the process, and solve the problems encountered by students in a timely manner.

4.3.4 Change the Assessment Method

In the modern apprenticeship training model, a scientific evaluation mechanism should be established to comprehensively evaluate students' learning results, rather than the traditional closed written examination. Only financial professionals who meet the requirements of enterprises can be effectively trained.

4.4 Establish and Improve the Assessment System of Apprenticeship, and Optimize the Teaching Method in a Timely Manner

In the process of training, it is not only necessary to strictly check, but also to evaluate the training results to monitor the quality of the training effect. A unified teaching quality supervision and

evaluation system should be established, formulated according to industry and position skills norms, and jointly formulated by schools and enterprises. The specific approach is to establish student files to record students' attendance, internship performance and work performance. After the internship, vocational colleges and enterprises cooperate to establish an assessment team to conduct a comprehensive assessment of internship students. Students who pass the examination of professional theoretical knowledge and project skills can get the certificate. At the same time, carry out a survey of graduates' employment status to collect employers' evaluation of them. Teachers optimize and improve the teaching methods of finance major according to the survey and assessment results in a timely manner.

5. Conclusions

To sum up, in the field of vocational education, the modern apprenticeship training mode is an effective way to train accounting talents, which helps to improve the quality and level of talent training. In order to improve students' professional skills and professional ethics, we can strengthen the cooperation and communication between vocational schools and enterprises, continuously improve the professional curriculum system, and provide more practice and learning opportunities for students. To lay a solid foundation for the continuous growth of the company, it will help effectively solve the problems in the training of financial professionals in higher vocational colleges, cultivate excellent financial talents, and train more outstanding accounting professionals for our country.

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