

Original Paper

Research on the Talent Cultivation Model of Accounting Professionals in Higher Vocational Colleges under the OBE Concept

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Abstract

The OBE philosophy is to set the student's learning outcomes as the teaching goal, advocate the OBE philosophy, combine the needs of enterprises in hiring personnel, formulate training plans, establish curriculum systems, design and implement teaching processes, and determine graduation requirements. In order to promote the development of accounting and finance majors in vocational colleges and provide support and suggestions for the reform of vocational education as a whole, we study and explore how to expand the reform ideas of accounting and finance major curriculum systems in vocational colleges under the guidance of the OBE philosophy, and how to carry out the talent cultivation model of accounting and finance majors in vocational colleges.

Keywords

OBE philosophy, vocational education, accounting major, talent cultivation

1. Introduction

In the field of teaching and education, advocating the result-oriented OBE education concept plays a significant role in promoting the cultivation of outstanding talents in higher education. The process of building a curriculum includes setting goals according to needs, developing students' abilities, and evaluating learning outcomes. Adopting OBE teaching concept in finance and accounting professional education in higher vocational colleges can effectively cultivate students' finance and accounting professional ability and overall quality. The concept is student-centered and result-oriented, through reverse design of courses and implementation of related teaching activities, to better stimulate students' learning motivation. With the rapid development of big data, artificial intelligence and other

technologies, the financial management methods of traditional companies have been severely impacted. In the process of training students, higher vocational colleges should combine the development characteristics of the current era, reform the training methods of finance and accounting professionals, assist students to clarify their personal development direction, and guide education by setting clear goals and results. Stimulate the intrinsic motivation and enthusiasm of students, cultivate their awareness of innovation, promote higher vocational finance and accounting students to better achieve employment and entrepreneurship goals, and constantly train more excellent finance and accounting professionals.

2. Overview of OBE Philosophy

In the early 1980s, American scholar William Spady proposed "Outcome-Based Education" (OBE), that is, "outcome-oriented" education, which quickly gained wide recognition and became the core concept of education reform in the United States, Canada, Australia and other countries. Since 2015, Chinese scholars began to pay attention to and study the concept of OBE education by searching academic literature databases such as CNKI and Wanfang.

The core of OBE teaching concept is students' academic performance, and the design of teaching plan should be based on students' academic goals, which is the principle followed by OBE teaching concept, and the implementation of teaching activities is carried out in accordance with these goals. In the teaching process, we should be student-centered, pay attention to help students to achieve what kind of achievement, through which way and teaching form to achieve this goal. In order to ensure that students receive the most comprehensive information, we will take a series of relevant measures, which is the fundamental objective of all our teaching activities. OBE teaching mode emphasizes that every student has the potential to learn, which is different from the traditional teaching mode. Teachers should evaluate the skill level of students at graduation, and then customize different learning tasks according to the individual characteristics of students, so as to motivate students to achieve better learning results. Ensure that each student graduates with a wealth of knowledge, has achieved established academic goals, and is taught in a way that is individualized to the greatest extent possible. OBE teaching mode, as an innovative teaching method, has been widely recognized and adopted in the educational reform in many countries. Therefore, it has many advantages in the aspects of learning identity, learning assessment, learning methods, performance norms and learning assessment.

Based on the reverse design principle of OBE concept, the focus of this paper is the reform of the training mode of finance and accounting professionals in higher vocational colleges. Our main goal is to help students achieve the best academic achievement, we focus on training students to master the latest social development of knowledge and skills, enhance their ability to solve problems independently to meet the needs of social and economic development and new requirements.

3. The Significance of Vocational Finance and Accounting Professional Talent Training Based on OBE Concept

Higher vocational colleges are the cradle and base of training vocational talents. With students as the center, higher vocational colleges and teachers should optimize the teaching content of finance and accounting in the process of cultivating finance and accounting professionals in combination with enterprises' demand for finance and accounting professionals. Following the OBE teaching concept, results-oriented, and adjusting the personnel training program according to the post needs can improve the pertinence and effectiveness of the finance and accounting personnel training in higher vocational colleges. Guided by the OBE concept, results-oriented and goal-oriented, teaching behavior is beneficial to students, teachers and vocational colleges. Therefore, we need to explore the significance of higher vocational accounting professional talent training under the OBE concept:

3.1 Clear the Goal of Personnel Training, Improve the Training Effect of Higher Vocational Finance and Accounting Personnel

With the continuous development of big data technology, the financial basic work of many enterprises is gradually being replaced by financial computerization and financial intelligence. In this context, the analysis, management, risk control, planning, decision-making and forecasting capabilities of corporate finance personnel become crucial. Although the progress of big data technology has weakened the importance of financial accounting, the ability of financial analysis, decision-making and forecasting is more important, especially for higher vocational colleges to clarify the goal of talent training, which has positive significance. Based on the results-oriented teaching, clearly define the goal and direction of talent training, and then implement a series of corresponding activities, combined with the OBE teaching concept, to improve the effect of talent training in higher vocational colleges. It is helpful to guide students to better realize their personal career ideals and life goals, and promote higher vocational students to work in the financial field more smoothly.

3.2 Implement Diversified Training Methods and Optimize Personnel Training Models

In the process of training talents of finance and accounting, many higher vocational colleges adopt relatively simple and traditional training methods. Students mainly rely on textbooks to acquire professional knowledge of finance and accounting, which leads to a lack of practical experience. They only possess theoretical knowledge and cannot combine it with practice, thus affecting the quality of talent training in higher vocational colleges. Under the guidance of the OBE education concept, teachers should combine the needs of the country and society for finance and accounting professionals, deeply study and master advanced teaching concepts, and clarify the direction and goal of talent training. From the training of financial accounting skills, gradually expand to the field of management accounting, such as enterprise decision-making and budget control, in order to optimize the training mode of finance and accounting professionals. In order to encourage students to gradually combine theory with practice, we should create more opportunities and space for them to learn and practice financial expertise more effectively. Achieving personal career goals in the future will not only help

students acquire richer knowledge of finance and accounting, but also promote the development of their workplace skills. Under the guidance of the OBE education concept, teachers are encouraged to better change the concept of talent training in order to better achieve the goal of talent training in higher vocational colleges, which is conducive to the diversification of talent training methods in higher vocational colleges, optimization of teaching methods and teaching methods, and improvement of the effect and quality of talent training.

3.3 Pay More Attention to Practical Teaching, Highlight the Students' Subjective Status

With students' academic performance as the core, OBE teaching is regarded as an advanced teaching concept. Through the reverse design of the teaching process, students can determine their learning goals more clearly and carry out learning activities more autonomously. The teaching method of teachers is no longer limited to a single, fixed teaching form, but according to the learning situation and achievement of students to adjust the teaching method, become more diversified, more practical teaching, and is gradually changing. Stimulating students' enthusiasm and spontaneity in learning will help cultivate students' excellent vocational skills and qualities, and highlight students' dominant position. With the continuous progress of financial information and intelligence, the responsibilities of financial personnel in many companies are no longer limited to traditional financial accounting work, but need to actively participate in advanced areas such as forecasting, management and investment decision-making, and this change is gradually showing. To provide more effective information support for leadership decision-making, financial personnel need to have professional financial knowledge, as well as analysis, leadership, forecasting and investment capabilities. Through independent learning and practice, higher vocational colleges should integrate cloud computing, intelligent machines and data analysis technologies when cultivating big data and finance professionals, so that students can master coding skills and methods to improve learning results. Studying finance major in higher vocational colleges will help to enhance individual's future employment competitiveness. This practice helps to better meet the company's demand for talents, but also to cultivate better financial talents to contribute to the country and society.

4. Problems Existing in Finance and Accounting Teaching in Higher Vocational Colleges

4.1 The Training Goal Is not Clear Enough

When training financial talents, higher vocational colleges should pay attention to training students' way of thinking, because the demand of the accounting industry is growing with the changes of the social economy. In the actual teaching of higher vocational colleges, the teaching method is relatively obsolete, the setting of knowledge, skills and quality objectives is not clear, and the lack of clear training objectives can not ensure that the cultivated financial and accounting talents can meet the needs of the development of the industry. Due to the lack of industry data analysis in the design of training programs in higher vocational colleges, the cultivation of students' comprehensive ability is not comprehensive enough, which affects the teaching effect of finance and accounting. Because the

understanding of OBE concept is not deep enough, the coordination between students' theoretical knowledge and practical ability is insufficient, which cannot effectively guide students to change their learning methods.

4.2 The Teaching Concept Is Relatively Backward

At present, the teaching standard of basic finance and accounting in higher vocational colleges still needs to be further improved, and the teaching concept is relatively lagging behind. These subjects cover many concepts related to mathematical analysis and practical applications, and are of high difficulty. However, the setting of teaching norms is not appropriate, and the lack of proper improvement of teaching concepts makes it difficult to stimulate and guide students' enthusiasm for learning. In the teaching of basic finance and accounting in higher vocational colleges, the key lies in cultivating students' initiative and autonomy, prompting them to improve their learning ability and quality, so as to stimulate their motivation of spontaneous learning and exploration. Under the guidance of OBE teaching concept, the basic finance and accounting course in higher vocational colleges still mainly adopts the traditional teaching method, because the traditional teaching concept is deeply rooted in this field. Under normal circumstances, teachers dominate the teaching process and students passively accept the knowledge of basic accounting courses in higher vocational colleges, which lacks the opportunity to cultivate students' self-learning ability and consciousness. In the teaching of basic finance and accounting courses in higher vocational colleges, teachers have not fully explored the classroom teaching resources, nor optimized and expanded the resources. The teaching content of basic accounting courses in vocational and technical colleges mainly relies on textbooks, and does not make full use of Internet learning resources and teaching content. In the process of sorting out network teaching materials, we need to further strengthen the cultivation of students' autonomous learning ability and analytical ability. Although students need to follow the rules and guidance of teachers to learn, the comprehensive teaching mode is adopted in the basic finance and accounting courses in higher vocational colleges, and teachers still play the role of leaders. In the course preparation process, teachers did not fully consider students' learning needs and teaching objectives, and only designed teaching plan contents and tasks according to the teaching requirements of basic finance and accounting courses, which made it difficult for students to adapt to the blended teaching mode and failed to effectively integrate the OBE teaching concept into actual teaching practice.

4.3 The Assessment System Is not Perfect

In order to review the teaching results and establish a perfect assessment system, we must use the OBE concept to reform the teaching of finance and accounting. There are some problems in the assessment system of higher vocational colleges, and there are some inadequacies in the formulation of the assessment content. It is difficult for teachers to improve their teaching level, and if they only rely on the assessment system to confirm the professional level, it is difficult to fully understand their own teaching ability and quality. Students may have errors in setting academic goals because they are unable to accurately assess their learning outcomes through tests and lack a clear understanding of their

level of knowledge mastery. The effective application of accounting teaching resources is quite challenging in the absence of a perfect assessment system.

5. The Reform of Training Mode of Finance and Accounting Talents in Higher Vocational Colleges Based on OBE Concept

5.1 Guide Students to Clarify Their Learning Goals

In the teaching of basic courses of finance and accounting, an overall goal and a consistent training plan can be formulated. In order to train professional accounting practitioners who meet the needs of enterprises, so that students have the necessary skills in the financial field, guide them to master the basic theories of finance, such as setting accounting accounts and accounts, double-entry bookkeeping, this is our training goal. When students learn financial management, they can clarify their learning direction and goals. In order to carry out the daily financial work smoothly, we must flexibly use a variety of financial accounting methods. In order to improve the completeness of the company's accounting practice program, we will set up a blended teaching model that combines the characteristics of online and offline teaching. We can introduce project funding, procurement and manufacturing into the teaching process, and cultivate students' comprehensive ability through independent learning and online and offline mixed learning. Teachers should set up modular teaching content, clarify the content and objectives of each module in the basic course of finance and accounting, and fully consider the connection and independence of each module. When studying the loan accounting method, the first task is to familiarize students with the definitions of accounting subjects and accounts in order to help them master the bookkeeping skills of various types of accounts. Students can be instructed how to fill in vouchers and record accounts through online teaching.

5.2 Reconstruct the Course Teaching Content

Reconstruct the course teaching content. After in-depth research by curriculum experts, corporate staff and the group, the research team integrated and refined the teaching content to meet the detailed requirements of the teaching objectives. The course takes the financial information of manufacturing companies as the main content, combines the curriculum framework of big data and finance and accounting, and meets the vocational skill level requirements of the 1+X certificate system. The primary practical teaching platform is UF ERP-U8 and Lemon Cloud financial system. The core elements of enterprise finance and supply chain include accounting, financial reporting, payroll, fixed capital, accounts receivable, accounts payable and other financial links, as well as procurement, sales, inventory, inventory accounting and other supply chain subsystems, constituting a complete finance and accounting supply chain system. The system includes the basic concept, operation mechanism, basic information setting and maintenance, initial data input, typical business processing and data analysis of the financial chain and supply chain. Through self-study and online materials before class, students will explore the basic functions and operation principles of each subsystem, as well as the data links between the financial and accounting management system and other subsystems, helping them to

have a more comprehensive understanding of the operation process between systems, and improving their independent thinking ability and problem-solving ability. In the course of teaching, we discuss in-depth topics such as statistical analysis of data, start-up setup, and end-of-term processing. By providing the latest financial and accounting skills support, we hope to help students transform from mere computing ability into a talent with business intelligence to be qualified for corporate financial and accounting positions.

5.3 Design a New Teaching Model of Higher Vocational Finance and Accounting

In order to better assist students in their learning, we will adopt an integrated teaching method. It is necessary to design a new teaching model of finance and accounting in higher vocational colleges based on OBE (Outcome-Based Education) theory. In order to ensure that every student has the knowledge and skills to meet the needs of their future careers, the education framework is student-centered, with student learning outcomes as the ultimate goal. In order to improve the quality of education, teachers need to change the traditional self-centered single teaching method and adopt three-dimensional teaching materials, online open courses, virtual simulation experiment platform and diversified classroom teaching methods to achieve the curriculum objectives, cultivate students' independent and active learning ability, and promote their spirit of inquiry, dialectical thinking, logical thinking and systematic thinking. Before the classroom teaching, let the students conduct the enterprise inspection, formulate the inspection outline, and clarify the learning objectives. To be specific. Experiment through virtual simulation teaching tools, followed by in-depth learning in open online classes and exchange with others to discuss the course topics. Students prepare learning objectives and questions before class, which helps the class to be more targeted and improve the teaching effect. Through communication or explanation by teachers, students' mistakes in class can deepen their wisdom and skills, improve the learning effect and make it more stable. To improve the work scene of the internship base is not only to build an actual teaching environment similar to that of enterprises for students, but also important and priority. The project presentation after completing practical tasks through teamwork or independent thinking helps students get familiar with the workplace environment and business process, and realizes the organic combination of classroom teaching and practical projects. The transformation of teaching methods has changed the way of student presentation, teacher assessment and summary from forced learning to spontaneous learning, and teachers play a leading role in teaching. This shift helps develop students' ability to think for themselves and holistic problem-solving skills, thereby enhancing the enjoyment of learning. Students can stimulate their learning independence and creativity by writing a complete project summary report, making flow charts, writing business optimization plans, small papers, or participating in the experiential learning of real posts in off-campus training bases, and other ways to encourage students to think deeply and summarize the experience and lessons of project training.

5.4 Reform Curriculum Assessment Methods

In the OBE concept, teaching assessment plays an important role in examining whether teaching activities have reached the set goals and whether further improvement is needed. Due to the practicability of financial informatization course, the evaluation method needs to be improved. In addition to the traditional independent computer test evaluation, it should also include practice process evaluation, goal achievement evaluation and students' innovative thinking ability evaluation. Such a comprehensive assessment is more comprehensive and targeted. Teachers first determine the importance of the course according to the teaching schedule of each section. The performance of teachers, different groups and within the same group is assessed according to the performance of group teaching tasks. Finally complete the evaluation of practical teaching process. The achievement of goals is comprehensively assessed through team presentation summaries, test scores, and reviews from course teachers, subject experts, and enterprise technology practitioners. Students can assess their ability to deal with difficulties and innovate by summarizing modules, integrating business and financial processes, proposing improvements, or writing small papers. The theoretical level of students is assessed by the difficulties encountered in the learning process and the ability to solve problems. Through comprehensive evaluation of students' completion of learning tasks in subsequent courses, results of advanced skills competition, improvement of inquiry spirit and innovation consciousness, and tracking feedback of graduates, combined with knowledge mastery, the teaching activities are diagnosed and dynamically adjusted in a full range to achieve the expected goals.

5.5 Reform Teaching Platform

Although some teaching software companies have launched teaching platforms, such as UFyou's VBSE and network-in-network virtual business society, school teachers still need to improve and build these platforms according to the actual situation of students, so as to provide basic experiments and enterprise practical application simulation teaching environment, and help students deeply understand industry information and enterprise business environment. Cultivate their professional judgment and information analysis ability. Reinforce the urgency of students' social, vocational and professional learning to enhance their analytical skills. The comprehensive teaching method combined with OBE principle is helpful to improve students' learning level and teachers' teaching effect.

6. Conclusions

In the basic finance and accounting class of higher vocational colleges, teachers should devote themselves to cultivating students' learning ability, enabling them to apply the knowledge and principles they have learned to practical situations, and promoting diversified practice opportunities.

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