

Original Paper

Research on Problems and Countermeasures in the Development of New Forms of Textbooks for Accounting Major

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Abstract

With the proposal of the "Three Teachings" (teachers, teaching materials, and teaching methods) reform tasks in the "National Vocational Education Reform Implementation Plan", higher requirements have been put forward for the alignment of vocational education institutions' talent cultivation with the demands of industries. Among them, teaching materials are the important carrier of the "Three Teachings" reform. The construction of high-quality innovative teaching materials is the core work for accelerating the development of vocational education. This article will take the problems existing in the development of new forms of vocational education textbooks in China as the entry point, and take the development of the digital teaching materials of "Enterprise Financial Accounting Practice" as an example, to propose corresponding ideas and countermeasures for the development, standardization and innovation of new forms of textbooks, so as to improve the quality and effect of subsequent textbooks and promote the construction and development of new forms of vocational education textbooks.

Keywords

"Three Teachings Method" Reform, New Formatted Textbooks, Vocational Education

1. Introduction

Currently, vocational education is in a new period of quality improvement and excellence enhancement. The core task of vocational education is to cultivate high-quality technical and skilled talents. In this process, textbooks play a crucial role. In China, when conducting teaching, the textbooks currently developed and used are still mainly traditional ones. Such textbooks have significant deficiencies in course teaching, especially in practical courses. They generally have the drawback of outdated content and are disconnected from actual enterprise job positions, failing to reflect advanced vocational

education concepts. As a result, students have learned a large amount of outdated knowledge and skills that cannot be applied when they actually enter the workplace, causing waste of social resources and increasing the training pressure on enterprises.

In 2021, the Ministry of Education issued the "Implementation Plan for the Construction of National Planning Textbooks for the 14th Five-Year Plan for Vocational Education", further requiring the focus of textbook construction, textbook compilation and selection. It is necessary to promote the construction of national new forms of vocational education textbooks in strategic emerging industries and advanced manufacturing fields. Core courses of related majors should be based on the core concept of "job alignment", and new forms of textbooks such as open-book style, work manual style, and digital textbooks should be developed, which are carried out with real production projects, typical work tasks, and cases as carriers, featuring rich illustrations and diverse forms.

2. The Problems of the Course "Enterprise Financial Accounting Practice"

With the introduction of relevant policies, the research and development of new forms of textbooks have been promoted. Some vocational education textbooks that aim to cultivate students' job skills and professional qualities have emerged. However, due to the influence of factors such as technology and resources, textbooks still have the following problems:

1. Textbooks only remain on the surface and do not break away from the essence of traditional textbooks. The overall structure, content selection, and arrangement of the textbooks have not changed. They only name the titles in a project-based or task-based manner, while the substantive content arrangement does not reflect the latest vocational education concepts, but still labels the entire textbook as a new form of textbook.
2. The integration of schools and enterprises is not deep enough. The content selection of textbooks should originate from the actual production projects and processes of enterprises. Therefore, the construction of textbooks needs to enter enterprises, conduct research on positions and work processes, and invite expert and backbone personnel from enterprises to participate in textbook compilation. However, due to the lack of effective policy support and corresponding incentive mechanisms, the depth of industry-education integration is insufficient, resulting in low enthusiasm of industry and enterprise personnel to participate in the compilation of vocational college textbooks. This also leads to the lack of practicality in case discussions and work tasks in the textbooks.

3. The Solutions and Countermeasures of the Course "Enterprise Financial Accounting Practice"

3.1 The Design Principles and Content Framework of the Textbooks Based on Integration of Education and Industry, and Alignment of Job Requirements with Course Content

Before the formal compilation of the teaching materials, the compiling team must spend a considerable amount of time conducting on-site discussions at the workplace. They should observe and understand the professional behaviors of the practical experts from a professional perspective, truly grasp the

connotations of the tasks and processes, and then analyze and break down the typical task modules of the positions one by one. They should further determine the overall framework of the content system of the teaching materials. For instance, the team compiling the digital teaching materials for "Enterprise Financial Accounting" can utilize the holiday period and conduct a two-month investigation of the financial accounting positions. They also jointly formulate a compilation manual corresponding to all the main content of the teaching materials and the job capabilities of the positions with enterprise experts. Then, they carry out the division of labor for the compilation of the teaching materials.

In addition, during the investigation process, the compiling team also collect the accounting documents used in the practical work scenarios of enterprises and use them as templates to design corresponding skill training materials, thereby building a highly realistic training environment for students.

3.2 The Content Production And Release of the Teaching Materials Based on the "OBE Concept".

The textbook development team should base their work on the cultivation of core working abilities of each job module. They have referred to the concept of OBE (Outcome-Based Education) and constructed the content system in the form of four stages: "problem introduction-cognition-training-innovation". They design the learning scenarios and tasks to enable the textbooks to not only carry the basic knowledge of the discipline but also demonstrate the characteristics of industry-academia integration. This provides systematic support for cultivating new business and management talents who can solve complex work problems. In various teaching environments, real working environments should be simulated. Through task descriptions, problems that may be encountered in work are set, and then students are guided to think. Subsequently, the work process is guided step by step, allowing students to solve the problem through learning. Finally, a summary of the module work is conducted. In addition, the evaluation of students' task completion situation and feedback on their learning situation are also included. For example, when constructing the project teaching content of "Enterprise Financial Accounting" digital textbook, the project was first adapted based on the real work content collected from enterprises. At the beginning of the project learning, students were described the problems encountered by enterprises in bank deposit verification, relevant accounting documents were displayed, and learning tasks were set, that is, through this task, enterprises could solve the problems encountered in bank deposit verification. Then, the knowledge reserves needed for problem-solving were cognitively improved through interactive teaching, and students were guided to think while completing the tasks. Relevant accounting documents were filled out while considering the accounting practice work. Finally, the task completion situation of students was evaluated through the distinctive design of the "Project Visual Scoring Table", achieving the connection between learning outcomes and industry standards, and allowing students to complete the knowledge summary module based on the learning content and innovate. Such a design can not only cultivate students' ability to solve work problems but also increase their familiarity with the working environment, significantly shortening the time for students to become familiar with their future job positions.

3.3 The Cutting-Edge Concepts of Vocational Education.

During the process of compiling the new form textbooks, it is necessary to deeply integrate the cutting-edge concepts of "integration of courses and certificates" and "course ideological and political education" in the context of the new era of vocational education. In the compilation process of the digital textbook "Enterprise Financial Accounting Practice", the team broke down and analyzed the textbook content one by one, studied the ideological and political key points that each part of the content could incorporate, and set up modules such as "case introduction" and "ideological and political small classroom" in the textbook to cultivate students' professional ethics and social responsibility awareness. Through forms such as problem discussions and case reading, the ideological and political elements such as the deeds of skilled workers and patriotic stories closely related to the teaching content were integrated into the textbook, in order to continuously improve students' ideological and political literacy and complete the shaping and improvement of vocational qualities (professional skills and professional ethics).

Table 1. Integration of Ideological and Political Education in Textbook Curriculum into Teaching Design

Number	Project Name	Ideological and Political Case Studies	Integration method
Project 1	Fundamentals of Enterprise Financial Accounting	Qi fu spirit: The integration of accounting professional ethics and entrepreneurial spirit	Case Study & Discussion
Project 2	Accounting for Monetary Funds	Protect legitimate rights and interests, safeguard moral bottom line	Case Study & Discussion
Project 3	Accounting for Trading Financial Assets	The lessons from the stock price crash caused by financial fraud at kangmei pharmaceutical company	Case Study & Discussion
Project 4	Accounting for Receivables and Prepayments	Risk management of accounts receivable for baiyun mountain company	Case Study & Discussion
Project 5	Inventory Accounting	The financial fraud case of zhanzi dao seafood farm: "The abalone have escaped"	Case Study & Discussion
Project 6	Fixed assets accounting	Carry forward the spirit of craftsmanship and build a model project for resettlement housing.	Case Study & Discussion
Project 7	Accounting for Intangible Assets	The youngest recipient of the state preminent science and technology	Case Study & Discussion

award - xue qikun			
Project 8	Liability accounting	A turning point amid huge debts	Case Study Reading & Data Collection and Sharing
Project 9	Accounting for Owners' Equity	Eading the way all the way, beijing-shanghai high-speed railway is making every effort to create a "Glamorous brand" For its construction, operation and service.	Case Study & Discussion
Project 10	Financial results accounting	Outright fraud: a scheme that creates sales figures from nothing, ranging from tens of millions to hundreds of millions.	Case Study Reading & Data Collection and Sharing

3.4 The Construction of Informational Supporting Resources

At present, the curriculum teaching of vocational education should adopt more online-offline hybrid teaching models. Besides receiving knowledge in class, students should also enhance their course learning through off-class study. They should build an intelligent interactive task system to enable them to complete autonomous learning in off-class time. They can also plan personalized learning paths by using intelligent learning platforms. At the same time, teachers' guidance manuals and students' learning logs can be provided as supplementary materials. Teachers can manage the curriculum through the intelligent platform to enhance the interactivity and practicality of the textbooks. It can innovate the "digital empowerment & scenario-based teaching" model, emphasizing the integration of information technology means. It can develop a large number of digital teaching resources, such as using VR tools to display real working scenarios, making the working principles and operation norms in the work tasks more concrete. Through vivid digital means of interpretation, it can help students understand the knowledge points. For example, when the digital textbook of "Enterprise Financial Accounting" is compiled, teachers will record the explanations of key and difficult knowledge points through software production tools. Students can watch them through scanning codes during their pre-class preview and post-class review. At the same time, the integration of digital teaching resources will make the content of the textbooks more vivid and interesting. In the future, when combined with paper textbooks in course teaching, they can complement each other.

3.5 Emphasis of the Teaching Application and Effect Evaluation of Teaching Materials.

After the textbook is compiled, before its official publication, at least one semester of practical teaching application research should be conducted. Moreover, a control group should be set up. The effect of the

textbook in the teaching process should be compared, and the problems existing in students' use of the textbook should be recorded. Then, research and discussion should be carried out and the textbook should be revised to ensure the teaching effectiveness of the textbook. For example, after the compilation of the digital textbook for "Enterprise Financial Accounting Practice", a class in the Big Data and Accounting major of our college was selected for trial use. During this process, the teacher organizes teaching centered on the textbook and the students, and adopts the integrated teaching mode based on the work process. After the course ended, the learning effect of the students was evaluated and compared with the traditional textbook usage group to assess the effectiveness of the textbook and make corrections for the existing problems.

Today, with the rapid development of vocational education, the construction of new forms of textbooks is of great significance for cultivating talents with social responsibility and innovative spirit. As vocational education practitioners, it hope that the school can jointly actively build high-quality textbooks, making them have application value in the course teaching process, so as to promote the development of the new form of textbook construction in the entire vocational education.

4. Conclusion

At present, China's vocational education is in a crucial stage of quality improvement and excellence promotion. However, the traditional textbook system has lagged far behind the demands of talent cultivation in the new era. The "Action Plan for Quality Improvement and Excellence Promotion of Vocational Education" jointly issued by the Ministry of Education and other nine departments clearly states that efforts should be made to vigorously promote the construction of new forms of textbooks. This policy orientation reveals the urgency of textbook reform. This paper finds that "Enterprise Financial Accounting Practice" is relatively backward, and the integration of the course with off-campus enterprises is insufficient. This paper proposes corresponding reform strategies to address the above issues, which is conducive to promoting the deep transformation of the vocational education textbook system towards the direction of industry-academia integration, constructing a new textbook paradigm centered on job capabilities and based on real working scenarios, effectively improving the quality of technical and skilled talent cultivation, and providing strong support for the high-quality development of modern vocational education.

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