

Original Paper

Research on the Talent Cultivation Model of Accounting and Finance Professionals in Higher Vocational Education under the Background of MOOCs

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Abstract

In the era of big data, higher education institutions need to keep up with the development trend, gradually optimize and improve teaching methods, and realize the organic combination of teaching and technology. Higher vocational colleges should take the initiative to integrate science and technology into teaching practice and promote the organic combination of science and technology and education. Moocs, as a typical representative of the integration of science and technology and education, should keep up with the trend of The Times. Through in-depth research on the advantages of MOOCs for the teaching of finance and accounting major, the problems of integrating MOOCs into teaching are analyzed, and then targeted and operable countermeasures are put forward.

Keywords

MOOC, vocational college, accounting major, training

1. Introduction

With the development of domestic higher vocational colleges, new opportunities are emerging. At present, the demand of society and enterprises for skilled talents continues to increase, the national education reform continues to deepen, and the education system of higher vocational colleges has also undergone a thorough change. Higher vocational colleges should continuously optimize the training mode of talents, and focus on cultivating students' vocational skills and practical operation ability to meet the needs of the market. In today's society, the use of diversified teaching resources has become the main way of teaching innovation in higher vocational colleges. With the continuous development of digital information technology, online course teaching as an innovative teaching form is gradually

emerging, that is, online course teaching. Only by establishing the network practice teaching mode which ADAPTS to the characteristics of different subjects, can the network course teaching be effectively applied in higher vocational colleges. The focus of this paper is to discuss the application of online courses in the teaching of finance and accounting major in higher vocational colleges. When summarizing the form of MOOCs, it is necessary to pay attention to the application of MOOCs, discuss the design and teaching methods of MOOCs in the teaching of finance and accounting courses in higher vocational colleges, describe the basic situation of MOOCs teaching in detail, evaluate the details that need attention when implementing MOOCs teaching, and study how to plan and implement the teaching methods of MOOCs in finance and accounting courses in higher vocational colleges. It is expected that in the teaching of finance and accounting major in higher vocational colleges, the application of network courses can be fully used for reference in order to obtain academic enlightenment.

2. Overview of MOOCs

Through the use of Internet technology to achieve a wide range of online teaching, MOOCs, as an innovative way of online learning, provide more people with the opportunity to participate in online education. In the network course teaching, teachers and students can interact with each other through the network, carry out online learning, answer questions and complete tasks and other activities.

In 2001, MIT announced the Open courseware Initiative. With the rapid spread of information around the world, the rise of the concept of "open sharing" has given birth to the upsurge of open education. In April 2003, the Ministry of Education of China issued the Notice of the Ministry of Education on Starting the Construction of Fine Courses in the Teaching Quality and Teaching Reform Project of Colleges and Universities (Jiaogao [2003] No. 1) (Ministry of education, 2003), marking the official launch of the Chinese fine course construction project. From 2003 to 2010, many disciplines set up websites in accordance with the regulations, including teaching syllabi, lesson plans, problem banks and practical guidance. Each session is more than 45 minutes long and has three speakers. With 3,910 subjects passing the National Quality Curriculum Assessment, this information is key to their success. In the next 2-3 years, the vast majority of the audited courses will produce full instructional videos and be available to the public. It has been widely supported in the aspects of improving and upgrading the teaching level of college courses. However, in actual operation, some course websites cannot be opened normally, IP is limited, and information search is difficult. This shows that at the current stage, the production and application of quality courses have not received enough attention. With the rise and spread of massive open online courses and micro-courses abroad, network teaching resources have been significantly increased, which began in 2011. Under this trend, the teaching syllabus in China has also changed, and the student-centered design of teaching materials is no longer limited to the presentation of the content of teaching materials. Universities are gradually moving towards commercial operation, focusing on providing academic exchange platforms for students inside and

outside the campus. In the past five years, the Ministry of Education has successively issued documents on promoting the construction of national high-quality open courses and high-quality resource-sharing courses, stressing the importance of highlighting the concepts of application, sharing and openness. However, the existing high-quality courses have not been updated, and the newly established national high-quality open courses have not really achieved the goal of openness, sharing and application, and these concepts have not been effectively implemented. In April 2015, the Ministry of Education promulgated the Opinions of the Ministry of Education on Strengthening the Application and Management of Online Open Course Construction in Colleges and Universities (No. 3, 2015) (Ministry of education, 2015), which promoted the development process of online teaching in China. Under the background of advocating the open development of teaching and independent learning, the network course model, as a unique teaching mode, is more in line with the needs of current teaching development. Individuals can flexibly use various online course resources according to their needs to realize learning anytime and anywhere. Through this learning mode of online courses, students' independent learning status can be highlighted more. In the MOOC course, students' learning experience has been greatly enriched, learning communication is more convenient, and students' learning autonomy has been fully guaranteed. Make full use of the online course learning mode, you can effectively carry out independent learning, because the MOOC course resources are very rich. Through online learning online course, just simple operation, online course teaching requirements for learners are not very strict. This way of learning is also very economical. The evaluation of MOOCs and the evaluation of teaching quality is decided by all students, rather than by a single teacher. Such assessment is characterized by openness, transparency, fairness and fairness. In today's society, the field of education needs to pay attention to the form of MOOCs, because the social demand for change and innovation in teaching is growing, and MOOCs just meet this need. Moocs have the following characteristics:

2.1 High Degree of Openness

The teaching materials and information transmitted through the network are free and open to the public, thus eliminating the restrictions of age, region, economy and culture. Online courses offer high quality teaching resources that require only online registration and are suitable for students of all ages.

2.2 Economic Practicality

The ready availability of MOOCs course materials gives students greater autonomy and flexibility, so that they are no longer limited to a specific time and place, thus promoting the progress of classroom teaching.

2.3 Relative Fairness

The use of online discussion, activity preparation, exchange of ideas and interaction to gain wisdom on specific fields and topics is the main way of learning in teaching. The evaluation and teaching quality of MOOCs have gone beyond the scope of a single school, and the evaluation results are no longer dictated by individual teachers, but the focus of the whole participant. This situation makes learning

and teaching more transparent, specific, fair and just.

3. The Application Advantages of MOOCs in the Teaching of Finance and Accounting in Higher Vocational Colleges

3.1 Provide High-quality Teaching Resources to Enrich Students' Knowledge of Finance and Accounting

In the past teaching of finance and accounting courses, teachers usually rely on textbooks and materials and use traditional teaching methods to impart financial knowledge to students. The overall development of students is limited because this teaching method is conducive to students mastering financial knowledge in textbooks, but it is not conducive to students' in-depth understanding and application of financial knowledge. In MOOCs, students can obtain rich and high-quality finance and accounting teaching materials through the network platform. Teachers can use online course resources to enrich students' knowledge of finance and accounting, and combine the content of textbooks for classroom teaching.

3.2 Positioning the Role of Teachers and Students, Pay Attention to the Integration of Online and Offline Teaching

There are differences between MOOCs and traditional teaching. Online courses focus on stimulating students' motivation for independent learning. Students are the main body of learning, and teachers play the role of mentors. In MOOC teaching, teachers should guide students to actively participate in MOOC platform learning and provide targeted guidance. The roles of teachers and students in the classroom should be clearly defined, and students should actively integrate into the online course platform under the guidance of teachers to develop autonomous learning mode. Teachers should attach importance to the integration of online and offline teaching, especially for the teaching methods of finance and accounting courses dominated by MOOCs. In addition to online teaching, offline practical teaching activities are also carried out to improve the teaching effect.

3.3 Improve Students' Autonomy in Learning and Provide a more Open Learning Environment

In the classroom teaching of finance and accounting, teachers should assist students to deeply understand financial knowledge, impart related concepts, and teach at specific times and places. In order to provide students with a more open learning environment, the rise of online courses subverts the traditional teaching model, and students can learn on the online course platform at any time. Learn financial knowledge on the online course platform, which can be accessed anytime and anywhere. Through self-directed learning, students are given a solid foundation for their future studies, enabling them to acquire financial literacy. In order to improve the teaching quality of finance courses, we can consider integrating online courses, changing the way of knowledge transfer, stimulating students' initiative and spontaneous learning, and getting them out of the state of passive acceptance of knowledge.

4. Problems in the Training Mode of Finance and Accounting Talents in Higher Vocational Colleges under the Background of MOOCs

4.1 The Curriculum System Is outdated and Cannot Meet the Needs of the Development of The Times

Traditional higher vocational finance and accounting courses are more focused on accounting related course systems, such as tax payment and bookkeeping. With the development of artificial intelligence technology, tasks such as printing bills, tax returns and scanning accounting have been automated. In today's Internet era, accounting talents need to have a deep understanding of budget, management, decision-making and other fields of knowledge, rather than just limited to the study of basic concepts. In order to keep pace with the development of The Times, they need to learn financial analysis, management accounting, financial management and other fields of discipline to meet the needs of the development of The Times. In order to improve the level and quality of personnel training, higher vocational colleges should constantly expand the scale of teachers and recruit part-time teachers from all walks of life. In addition, the arrangement of teaching content fails to fully take into account the interrelationship between different subjects. For example, the curriculum of the second semester of the first year covers courses such as financial accounting foundation, financial practice, and financial information system. Students are required to master and apply the knowledge of financial computerization skillfully, but many students have not mastered the solid basic knowledge of finance, which increases the difficulty of teaching. This arrangement did not fully take into account the time arrangement of computerized courses and financial accounting basic courses, which increased the teaching pressure on teachers. Teachers should teach the concepts and practical skills of accounting computerization, not only teaching the basic knowledge of accounting.

4.2 Teaching Experience and Professional Knowledge Are Insufficient, and the Ability of Finance and Accounting Teachers Needs to Be Strengthened

Many finance and accounting teachers at higher vocational schools are proficient in basic learning web browsing, data retrieval, and E-mail sending, but are not as good at more complex computer operations. The emergence of MOOCs has changed the teaching methods of finance and accounting, making it no longer the primary goal of imparted knowledge. In the teaching of finance and accounting, the key roles of textbooks and teachers have gradually weakened, and teachers are faced with the challenge of teaching level, forcing them to re-examine their own role positioning. Many finance and accounting teachers, especially young teachers, have excellent academic performance, but there are certain shortcomings in practical teaching ability. Accounting teachers usually have such a situation: perhaps they pay more attention to the cultivation of professional skills in the subject, and pay less attention to the accumulation of theoretical knowledge. They may be good at learning, but not good at teaching. On the MOOCs platform, accounting teachers are significantly superior to other teachers in terms of teaching experience and professional knowledge. Some older teachers have rich teaching experience, conservative thinking, cautious about new things, have always adhered to traditional teaching methods, and do not take the initiative to learn and understand the MOOCs model. Students' lack of enthusiasm

for using online technology for learning makes it difficult for them to access more online learning opportunities and improve the quality of learning effectively.

4.3 Resources in the Field of Finance and Accounting Professional Education Are Scarce, and the Online Teaching Platform Is not Perfect

With the advent of the intelligent era, some universities have responded to the call of education departments and established MOOCs teaching platforms. However, in this process, they ignored the educational goal and essence of training technical and applied talents, and did not scientifically integrate and reasonably examine internal resources. When constructing MOOCs platform, higher vocational colleges are in the initial stage, facing many challenges such as setting up online courses, formulating teaching syllabuses and teaching guidelines. During the construction of MOOCs platform in higher vocational colleges, the resources in the field of finance and accounting education are relatively scarce, which leads to many challenges and deficiencies in the MOOCs education of finance and accounting. Often, resources such as humanities courses and public foundation courses are used to make up for this shortfall.

4.4 Lack of Diversified Assessment System, it Is Difficult to Achieve Comprehensive Evaluation

At present, most of the finance and accounting classes in higher vocational colleges lack opportunities for students to show their personal talents, and are mainly taught by teachers. At present, with the prevalence and rapid development of intelligent robots, online courses are generally adopted to make students no longer passively accept knowledge, but actively learn, placing them in the center of learning and acquiring a variety of knowledge. Higher vocational college students from different regions need teachers to adopt diversified teaching methods in order to cultivate all kinds of talents. At present, in order to promote exchanges between different students, higher vocational colleges integrate college entrance examination students, "3+2" students and single enrollment students, but this practice does not fully take into account the individual differences of various students. In the evaluation system of the vast majority of higher vocational colleges, the academic performance of the subjects is the primary criterion, and the assessment form is mainly the traditional paper examination paper, which evaluates the academic performance of the students through the examination questions. However, this method fails to fully consider the happiness and achievement of the students. When reviewing students, intelligent machines can not only evaluate their overall performance, but also take other aspects into account to achieve a more comprehensive evaluation.

5. The Practical Strategy of the Reform of the Training Mode of Finance and Accounting Talents in Higher Vocational Colleges under the Background of MOOCs

5.1 Integrate MOOCs into the Curriculum System and Carry out Online and Offline Mixed Teaching

According to the university subject system and content framework planning, the curriculum of traditional higher vocational colleges is very rich, which is essentially a simplified form of undergraduate education. However, under the impact of MOOCs, this model faces obvious difficulties.

Designing a range of courses to meet the diverse needs of students, as well as corporate employment needs, and integrating e-learning into integrated teaching programs is critical. At present, the professional courses of finance and accounting in higher vocational colleges are generally divided into four categories: public basic subjects, vocational basic subjects, vocational skills subjects and vocational development subjects. The integration of MOOCs with different types of courses should be different. General courses in higher vocational colleges are usually regarded as public basic courses, but the quality of these courses is uneven due to the influence of many factors such as the teacher team and the importance of the school to them, which may have a certain impact on the quality of talent training. Through the introduction of high-quality MOOCs online course resources, students have access to excellent teachers, thereby improving their overall literacy level. Common vocational basic subjects and vocational skills subjects focus on interaction and practice, which is a combination of theory and practice. In order to better meet the teaching needs of finance and accounting majors in higher vocational colleges, we adopt the blended teaching mode based on "flipped classroom", combining online and offline teaching methods. According to the characteristics of disciplines and the actual situation of schools, we can choose to adopt the networked teaching mode or the blended teaching mode based on "flipped classroom" to teach career development courses.

5.2 Improve the Comprehensive Quality of Teachers and Carry out the Construction of Teachers' Teams in an all-round Way

Teachers need to possess a high level of digital technology competence, professional knowledge and teaching management skills in order to effectively integrate online courses with traditional teaching. In order to ensure the smooth implementation of MOOCs in financial and accounting courses in higher vocational colleges, we should pay attention to the training of high level and high standard related professional teachers. Renew the teaching concept, deeply study the network course teaching, pay attention to the main position of students, teachers should keep up with the development trend of The Times. Take a leadership role to promote innovative course delivery and support the effective implementation of online course delivery. Vocational colleges should regularly organize education and training activities involving subject knowledge, management ability, information technology, etc., in order to provide teachers with opportunities for further study. Through the planning of lectures and symposia, and the establishment of scientific evaluation mechanism and reward system, the computer skills, subject knowledge level and teaching management ability of full-time teachers are significantly improved, so as to cultivate high-level teacher talents. Higher vocational colleges should select and introduce outstanding teachers in the teaching of finance and accounting network courses in order to establish a strong teacher team and train professional talents.

5.3 Make Professional MOOC Videos and Carry out Diversified Teaching in an All-round Way

Moocs videos are short and concise. Therefore, higher vocational teachers should pay attention to the use of characteristics and design principles to carefully make online course videos in the field of financial accounting to ensure that the video content meets the online course standards and meets the

needs of students. Teachers will make plans according to the teaching objectives, take teaching materials as the basis, draw lessons from the characteristics of MOOCs, and plan and produce professional MOOCs micro-films by means of disassembly to ensure concise content, complete structure and knowledge summary. The best duration is 10 to 20 minutes, which is suitable for making instructional videos. Make sure that each video topic is centered around a concept, while also exploring the inner connections between theory and practice. In order to improve the teaching effect of financial accounting courses in higher vocational colleges, the materials can be uploaded to the school website, class group and other online platforms at any time, so that students can learn and consolidate knowledge.

5.4 Active Construction of Campus Network Platform Is Conducive to Learning and Communication between Teachers and Students

The information on the Internet is complex and varied in quality, which may have an impact on students' learning and ideas. Higher vocational colleges should strengthen the construction of network equipment to ensure the support conditions required for professional students to teach online courses and ensure the coverage and strength of campus network signals. First of all, higher vocational colleges should take the initiative to use modern technology and Internet resources, actively build campus network platform, integrate network information, and adjust the structure and optimize the resources to meet the needs of teaching and students. Secondly, planners can design different plates, such as professional resource database plate, school-enterprise cooperation plate, information sharing plate, interactive communication plate, online examination plate and teaching resource plate. Through the Internet, students can easily conduct practical activities such as tutorial learning, mock exams and training. Finally, higher vocational colleges also provide a convenient exchange platform for students and teachers. Higher vocational colleges can make use of contemporary information technology to promote the interaction between teachers and students and give full play to existing resources. Through online network tools, such as wechat group, QQ, Feixin, etc., teachers and students can interact in real time, students can raise questions and puzzles at any time, and teachers can effectively help students solve problems, so as to improve the learning effect of students' professional courses.

5.5 Optimize the Evaluation Mechanism and Improve the Learning Effect of MOOCs

5.5.1 Optimize the Evaluation Mechanism of the Basic Course of Finance and Accounting

The knowledge imparted in the course of teaching financial accounting is the theory obtained on the basis of in-depth research and practical verification, which is considered to be the knowledge of truth. Different teachers who use the same teaching materials may show different teaching effects. The application of MOOCs can promote better communication and interaction between teachers and students. Students can evaluate the content or the quality of instruction in a timely manner, either in class or after class. Teachers can look at their own teaching methods objectively and make adjustments after asking for advice. Moocs can help teachers to continuously improve their teaching level in the process of interacting with students, so as to achieve better teaching results.

5.5.2 Optimize the Evaluation Mechanism of the Teaching Effect of the Basic Course of Finance and Accounting

As a comprehensive online learning platform, MOOCs provide rich and diverse learning resources and forms. It is helpful to evaluate the teaching results comprehensively and scientifically through MOOCs teaching activities. The responsibility of financial accounting online course evaluation is to evaluate the performance of teachers and students. Through online courses, teachers can evaluate students' learning performance, and students can also evaluate their own and their classmates' learning performance, and evaluate the effectiveness of teachers' teaching. From multiple perspectives, this online course evaluation method has the characteristics of timely and effective, which helps to ensure the fairness of the evaluation, and also encourages the relevant personnel to improve the educational learning behavior in a timely manner. The evaluation methods of MOOCs include process evaluation and overall evaluation. In MOOC evaluation system, process evaluation is the most critical component. The teacher will evaluate the student's learning performance at each teaching step according to the set evaluation criteria. This assessment process will be carried out throughout the course. Through these assessments, we can fully understand the impact of teaching behavior on students' academic performance. Teachers and students can self-evaluate educational learning behavior according to these guidelines, and there is a rating scale for each teaching step. By evaluating students' performance in the academic process, teachers can gain an in-depth understanding of students' academic status in all aspects, test students' multi-faceted ability level, gain insight into students' learning mentality, and effectively grasp the difficulties students face in knowledge learning. Teachers can use students' feedback to optimize teaching methods and content, so as to guide students to learn accounting professional knowledge more effectively.

6. Conclusions

The rise of MOOCs has upended the traditional teaching model, with students playing a leading role in the learning process, and teachers are no longer the only decision makers in the classroom. This contemporary concept of teaching has changed the situation in the past, which was dominated by teachers, and more emphasis is placed on the importance of students. As an important result of the development of teaching technology and Internet technology, online teaching provides a beneficial supplement to traditional teaching. It makes full use of information-based teaching and becomes the main development direction of future education in China and the world. In the teaching of finance and accounting courses in higher vocational colleges, adopting MOOCs teaching mode can effectively help teachers to give better lessons, improve students' learning efficiency, and lay a solid foundation for students' moral character and professional ability. In the MOOCs teaching mode, we should seek effective methods to reform the financial accounting courses, give full play to the advantages of network teaching, from the whole. In the future, teachers in higher vocational colleges need to continue to study the challenge of how to stimulate students' interest, improve their professional skills and

comprehensive ability, and realize the organic combination of traditional teaching and MOOCs to cultivate financial accounting professionals in higher vocational colleges.

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