

On the Cultivation of "Craftsman Spirit" in Accounting Major of Secondary Vocational Education

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Abstract

In secondary vocational education, accounting is a traditional and old specialty. As an indispensable group to promote economic development, accounting personnel play a mainstay role. In order to speed up the development of modern vocational education, focusing on the objectives of innovating talent training mode, deepening the integration of industry and education, promoting connotation construction, reforming curriculum teaching, and improving education quality, cultivating the "craftsman spirit" of accounting personnel is the requirement of China's current rapid economic development. Vocational education should send more accounting talents with both moral integrity and ability to the country. Therefore, it is the trend of the times to cultivate accounting talents with "craftsman spirit", and it is also in line with the strategic development goal of vocational education.

Keywords

Craftsman spirit; Secondary vocational education; Accounting talent; Training objectives.

1. INTRODUCTION

"Craftsman spirit" is a professional spirit with artistic sense. This concept is not a new creation. In ancient China, our ancestors emphasized "virtue and art are both good", and cultivated the spirit of "learning from each other". The skillful Luban, the "skillful" Paoding - China's five thousand years of history have nurtured a colorful cultural spirit.

What is "craftsman spirit"? As a craftsman, he constantly carves his own products, constantly improves his own process, and concentrates on every product and every process, striving for perfection, and persistently pursuing the ultimate perfection of the high-quality products. Under the shadow of the lamp, the carving knife is held in the hands of the old craftsman with white hair. It is like a painting on the rough jade. After the jade chips are scattered, it will reveal its true appearance, either landscape or character style. Others could not help but marvel at it, but the craftsman looked at it for a long time, added a knife and a half, looked at it several times, and added a few more cut and polish. Then he stopped and went to make the next thing. This scene may be the concrete "craftsman spirit".

2. "CRAFTSMAN SPIRIT" IS THE PROFESSIONAL ABILITY OF ACCOUNTANTS

For accounting personnel, the so-called "craftsman spirit" is the combination of "virtue" and "talent". The comparison of accountants to artisans is not intended to belittle, but because the "craftsman spirit" perfectly matches the professional characteristics of accountants. Craftsmen like to constantly carve their own products, constantly improve their craft, and enjoy the process of product sublimation in their hands. Accountants are associated with numbers, which are most accurate and perfect. In a sense, accountants are higher level craftsmen. They need to

display the essence of craftsmanship instead of the appearance of it. Accounting books, statements and reports are their products. The mastery of accounting standards, auditing standards, fiscal and tax laws and regulations, as well as the elements that constitute professional judgment, are the technological skills of accountants. Facing the general background of the "Made in China 2025" vocational education reform, it is the task of our vocational education to seize the opportunity and cultivate accounting talents to meet the needs of the society with the "craftsman spirit" as the starting point.

3. "CRAFTSMAN SPIRIT" IS THE TRAINING GOAL OF ACCOUNTING TALENTS

The current level of accounting education in China is generally divided into secondary vocational education, higher vocational education, undergraduate education and graduate education. At present, the social recognition of students in secondary vocational schools is generally not high. Moreover, in the face of the challenges brought by the professional education of undergraduate and graduate students, how can secondary vocational schools cope with this reform and break through the bottleneck in the training mode of accounting talents?

3.1. Cultivate accounting talents with "craftsman spirit"

The accounting training mode of secondary vocational schools should be market-oriented. If the performance of students in their jobs can be recognized by enterprises, they can accumulate reputation for school education. Therefore, in the competition with higher vocational colleges and undergraduate colleges, it is our goal to train accountants with "craftsman spirit" to the society. Here, accountants with "craftsman spirit" refer to those who are cultivated to be competitive professionals with both values and professional skills. When students go to work, they should not only master practical skills, but also reveal the craftsman spirit of preciseness, concentration, dedication, excellence and innovation in future work. This requires students not only to master the basic knowledge and skills necessary for accounting work, but also to master accounting processing, computer operation and other practical skills, so as to be able to understand business, manage, operate, correctly understand the intention of financial supervisor and financial manager, and be competent in financial accounting, and be able to feed back problems in work and correct errors, and be qualified as applied professionals with strong comprehensive professional ability in cashier, accountant, auditor and other positions.

3.2. Investigation on the employment status of secondary vocational students in Shanghai

3.2.1 Analysis of the nature and regional distribution of employers (Table 1):

Table 1. The nature and regional distribution of the surveyed students' employers

	nature of employer			regional distribution		
	Private enterprises	state-owned enterprises	foreign enterprises	Changzhou areas	around areas	other areas
Number of people	44	5	4	47	5	1
Proportion	83.02%	9.43%	7.55%	88.68%	9.43%	1.89%

From the perspective of the nature of the employers of graduates: 5 graduates work in state-owned enterprises, accounting for 9.43% of the total, 44 graduates work in private enterprises, accounting for 83.02% of the total, and 4 graduates work in foreign enterprises or Sino-foreign joint ventures, accounting for 7.55%. In terms of employers, industrial enterprises and commercial enterprises accounted for more than 98%.

3.2.2 Salary analysis (Table 2):

Table 2. Wages and benefits of the surveyed students

	Monthly income (yuan)			housing provident funds and security funds	
	3500-4000	4000-4500	Above 4500	Payment	Not Payment
Number of people	34	11	6	44	7
Proportion	66.67%	21.57%	11.76%	86.27%	13.73%

From the survey of monthly income of graduates (2 self-employed graduates will not be counted due to special circumstances), we can see that the monthly salary is above 3500 yuan. There are 34 people whose monthly salary is between 3500 and 4000 yuan, accounting for 66.67%; There are 11 people with a monthly salary of 4000 - 4500 yuan, accounting for 21.57%; There are 6 people with a monthly salary of more than 4500 yuan, accounting for 11.76%. 44 people have their housing provident funds and security funds paid by their employers. Although the salary of graduates is relatively good compared with other regions, it is still relatively low compared with other local professional graduates.

3.3. Cultivate the "professionalism" of future accountants

One of the key factors why countries such as Germany and Japan have become powerful manufacturing countries is that their employees treat their work rigorously, conscientiously, keep improving, pay attention to details, and have high requirements for product quality. The craftsman spirit of employees in developed countries cannot be separated from a relatively complete vocational education system, and their training by enterprises cannot be separated from the inheritance of long-term professional spirit. People with the "craftsman spirit" not only regard work as a tool to make money, but also establish a spirit of dedication to work, excellence in what they do and the products they produce. They have high requirements for details, pursue perfection, persist in and pursue high-quality products, and improve the quality from 99% to 99.99%. Although the benefits are small, they will benefit the world for a long time.

In the current era when the commodity economy is sweeping and the "merchant spirit" is respected, the accounting industry, which is closely linked with economic behavior, is inevitably affected by it. Financial fraud is not uncommon. Especially in the accounting service industries such as accounting firms, asset appraisal agencies, and agency bookkeeping companies, individual practitioners and institutions are forced to make a living or seek greater benefits, and cannot abide by their professional ethics, or are too fickle to deal with accounting work, or even take the initiative to fake, or engage in unfair competition such as malicious low prices. The accounting products they provide are not only far from perfect, but cannot even meet the bottom line of making no false account.

"If a worker wants to do a good job, he must first sharpen his tools". A good accountant needs to focus, be rigorous and pursue the utmost professionalism. In school education, teachers should let students set up an attitude of patience and focus on career pursuit. Students should do a good job of each voucher and account in class; they should also carefully study the latest accounting standards and tax policies; abide by professional ethics and improve practice ability; adhere to the concept of independence and objectivity, eliminate personal desires and actively create value for customers when making professional judgments. The teacher should let the students establish an attitude of dedication and truth-seeking, ensure that each financial statement issued by the company is accurate and reliable, each decimal point in the account

book is accurate and correct, each audit report is objective and fair, and each suggestion for the development of the company is targeted.

Cultivating the professional ethics of "craftsman spirit" can not only rely on chanting a few slogans, which requires all practitioners to constantly improve their professional skills down-to-earth, learn and think, firmly grasp basic skills, widely absorb cutting-edge knowledge, deeply understand the strict observance of professional ethics standards in practice, make good use of professional accounting tools, and achieve a sense of professional dignity and achievement in the pursuit of excellence in work.

4. THE IMPLEMENTATION OF "CRAFTSMAN SPIRIT" IN SECONDARY VOCATIONAL SCHOOLS

The more the economy develops, the more important accounting is. When China's economy enters the new norm and faces the task of transformation and upgrading, the accounting industry vigorously advocates and cultivates the "craftsman spirit", which is the demand of the times, as well as the demand for the continuous progress of accounting and the realization of greater value.

4.1. In teaching, we should try to avoid the phenomenon of "emphasizing theory and neglecting practice".

The knowledge points taught by teachers cannot cover all businesses. On the one hand, we should teach students professional skills, and on the other hand, we should let students have the ability to acquire professional skills.

4.2. We should deepen cooperation between schools and enterprises.

At the present stage, secondary vocational schools and enterprises cooperate, and students have the opportunity to practice in enterprises. However, due to the short internship period, the enterprise staff did not have the energy to spend too much time teaching interns, which resulted in the ineffective cooperation between schools and enterprises. If the enterprise has the qualification to establish a school, the students they cultivate can serve the enterprise in the future, which can make the enterprise more willing to spend manpower and time to cultivate students. At the same time, students have a deep understanding of the specific practical operation process, which is closely linked with their majors, so they have the necessary conditions to study hard.

4.3. Optimize teacher assessment indicators.

Teachers are an important factor for students to acquire vocational skills, and cultivating high-quality, skilled and creative teachers is the key factor to improve the overall quality of secondary vocational schools. Improve the comprehensive quality of teachers through reading literature, interviews, teacher training and other methods. It is also possible to add teaching achievement assessment indicators to teachers, and the teaching achievement is specifically reflected in the assessment of students' skills. No matter what kind of performance evaluation method is used, the only constant is to mobilize the enthusiasm of teachers and maximize the teaching value.

4.4. Assessment of student grade certificates.

Secondary vocational students majoring in accounting must have passed the corresponding qualification certificate. Such as: 1+X vocational skill certificate, accounting qualification certificate, national computer examination certificate, e-commerce certificate, etc. Graduates from secondary vocational schools should also have the ability of financial accounting, cost

accounting, financial analysis and management, auditing, calculation and cash counting, foreign language application, activities in related fields, and foreign knowledge reference.

5. CONCLUSION

China, as a late-discovery and modern country, won at the beginning of its development with speed. Now the economy has reached a certain stage of development, and it is time to pursue higher quality. It is not an overnight matter to awaken the "craftsman spirit" of the main force of China's manufacturing industry. It requires top-down guidance, bottom-up implementation, and the joint efforts of schools, enterprises and the main force. It is necessary for accountants to make careful research, pay attention to the actual needs of accountants, grasp the national economic policies, comply with the tide of the times, give practical guidance to accounting executives, and ensure the sustainable development and progress of China's accounting industry.

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