

## On the Cultivation of Innovative Ability and Professional Development Ability of Mpacc Graduates—Taking Guangxi University of Finance and Economics as an Example

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**Abstract:** The cultivation of innovative talents oriented by social demand is a hot topic in the current educational reform in colleges and universities. This paper focuses on the reform of graduate education and teaching in Guangxi University of Finance and Economics. Through school-enterprise cooperation, "industry-university integration" and other channels, this paper develops and implements the curriculum reform that suits the actual situation of enterprises and the cognitive law of graduates, and thus forms a modular professional curriculum with project curriculum as the subject. It aims to promote the reform of graduate training mode and further improve the favorable development mechanism of graduate teaching construction.

### The Current Situation of Graduate Education in Guangxi University of Finance and Economics

Nowadays, the new scientific and technological revolution has promoted the formation of a knowledge economy based on the production, dissemination, creation and application of knowledge. Knowledge has become the decisive factor of economic development, and the comprehensive strength competition of universities is mainly reflected in its social and economic service functions. As the main part of higher education in our country, how to better integrate into the local places and serve the local economy and society has become the focus and key issues of local colleges and universities. On the one hand, the development of local economy and society cannot be separated from the support of local universities in terms of talents and technologies. On the other hand, the development of local universities cannot be separated from the support of local governments and the development of local economy.

Guangxi is located in the southern part of the motherland, bordering the Beibu Gulf in the south and facing Southeast Asia. It is adjacent to Vietnam in the southwest, Guangdong, Hong Kong and Macao in the east, central China in the north, and southwest China in the back, with obvious geographical advantage. General secretary Xi Jinping and the Party Central Committee attach great importance to the development of Guangxi. General secretary personally entrusted Guangxi with the new mission of "three orientations", the Party Central Committee made important decisions on the construction of China (Guangxi) pilot free trade zone and the financial opening to ASEAN. These policies have pushed Guangxi to the forefront of implementing major national strategies. The implementation of these major strategies will inevitably require the cultivation of great high-level talents for ASEAN. According to the 2017 Graduate Educational Statistics issued by the Ministry of Education, there are 34504 graduates in Guangxi, ranking 24th in China; The number of graduates per 100,000 students is 70.63, ranking 27th; The regional GDP is 18,5.2326 billion yuan, ranking 19th. It can be seen that the scale of graduate cultivation in Guangxi is relatively small, which does not match the demand for high-level talents in the economic and social development of Guangxi. Thus, the rapid economic and social development in Guangxi has an urgent need for high-level financial and economic talents. After entering the modern era, the function of higher education has changed greatly. Guangxi University of Finance and Economics has also developed from a school

undertaking single teaching task to the one with dual tasks of teaching and scientific research. It has initially formed the regional international school-running characteristics based on Guangxi and facing ASEAN, as well as the regional high-level financial think tank characteristics which serves the national strategic demand and the needs of local economic and social development. During 60 years since its establishment, the school has cultivated more than 100,000 talents in management for Guangxi. The proportion of graduates working in local financial taxation auditing departments in Guangxi is more than 2 / 3; Our university has 7 full-time undergraduate majors in different disciplines, 2 national double-first-class undergraduate majors, 8 Guangxi double-first-class undergraduate majors, and 1 Guangxi first-class discipline (cultivation); Our school is a pilot unit of accounting graduates to carry out "Project of Cultivating Talents for the Special Needs of China". It has enrolled accounting master for eight consecutive years, established a complete graduate cultivating system, and accumulated rich experience in graduate cultivating. In essence, innovative education is a dynamic reflection of the cultivation of talents oriented to social service. With the implementation of the national innovation-driven development strategy, the economic system has been upgraded. As a local undergraduate university, Guangxi University of Finance and Economics plays an important role in the local economic and social development. Thus, on the one hand, the awareness of improving the ability of innovative services through innovative education is continuously strengthened, and meanwhile, the higher requirements for the role of local universities in the development of regional economy are also raised.

### **Objectives of Teaching Reform for the Cultivation of Graduates' Innovative Ability and Professional Development Ability**

The so-called graduates teaching reform refers to the reform of the school, including the reform of talent cultivating mode, teaching mode, teaching methods, teaching means of graduates. Graduate teaching mode can be defined as a relatively stable framework and procedure of teaching activities under the guidance of certain teaching ideas or theories. It can be seen from the above definition that the reform of graduate cultivating mode is the core of its reform, and the reform of graduate teaching mode and the reform of teaching methods and means are an important part of teaching reform.

**Objectives of Teaching Reform.** Through the teaching reform and innovative construction of "double abilities, four combinations" talent cultivating mode, we should actively encourage and promote the innovative exploration of teaching mode reform. We should promote the comprehensive reform of the teaching concept of "double abilities, four combinations", the cultivating program and curriculum system, teaching conditions and innovation, and explore the all-round innovation of teaching reform. Besides, efforts should be made to cultivate the innovative ability and professional development ability of graduates, to meet the needs of the society for "dual-ability" financial and economic talents, and to further improve the quality of graduates' education, teaching and talent cultivating.

**Current Cultivating Standards and Requirements of Talents.** The general orientation of MPAcc master's education is to have a clear accounting orientation, to achieve the corresponding level of employment, to maintain professional and academic unity, and to have strong practical and innovative abilities; The special orientation of MPAcc master's education in Guangxi University of Finance and Economics is based on Guangxi, radiating ASEAN, order-oriented, joint cultivating, honest model, accounting elite.

The school conducts joint cultivation with relevant competent departments, industries and large and medium-sized enterprises in Guangxi. Moreover, the school and the joint-cultivating departments, industries and representative famous enterprises formulate the cultivating program together, and regularly invite representatives of the joint-cultivating units in the area to comment, revise and improve the program.

According to the needs of Guangxi, there will be "certified public accountant orientation" for accounting firms, "enterprise finance and accounting orientation" for large and medium-sized enterprises in Guangxi, and "public finance and government accounting orientation" for government

departments. It will adopt "5 + 1" curriculum (namely, accounting theoretical course, on-campus accounting experiment course, off-campus accounting practice course, comprehensive accounting case analysis course, degree thesis course and students' accounting related self-learning course) and joint cultivating teaching mode.

**Reform Thoughts.** The talent cultivation mode of "double abilities, four combinations" and the teaching mode supporting it are conducted. "Double abilities" refers to that, apart from learning their own subjects of their own major, the school will also select several subjects for cultivation of innovative ability and professional development ability according to their interests, hobbies and conditions after enrollment. The design of such a flexible selection mode of majors can change the disadvantages of students' narrow scope of knowledge and abilities, and provide a broader development space for students' personality. Meanwhile, this also reflects the principle of combining comprehensive cultivation and teaching in accordance with their aptitude. "Four Combinations" refers to "the combination of in-class and extra-curricular, the combination of school and society, the combination of general education and professional education, and the combination of science education and humanities education". This classroom teaching mode updates the concept of talent cultivation. In other words, while focusing on professional theoretical courses, it also highlights the practical and innovative teaching links, and finds a balance between theory, practice and innovation, so as to improve students' professional ability and comprehensive quality.

**Content of the Teaching Reform and Innovative Construction of Graduate Talents (Experimental Area).** Cultivating students' practical innovation ability is the essence of the innovative construction program of talent cultivation mode. According to the principle of "double abilities, four combinations" and the spirit of "innovative experimental area", we construct a new teaching mode. That is to say, based on classroom teaching and centered on practice innovation, the teaching mode focuses on strengthening the cultivation of students' practical skills, rises the practical teaching link to the position equal to or even more importance than theoretical teaching, and establishes the curriculum teaching system of practical teaching. It is necessary to emphasize the overall arrangement, intersection, integration and complementation in and out class and school, and establish a complete system of new talent cultivating and teaching mode.

**Reform of Teaching Management Mechanism.** The teaching management of colleges and universities is a systematic project, which plays an important role in the improvement of teaching quality. "Teaching, learning and management" constitute the important elements to improve the quality of teaching. Through the reform of teaching management mechanism, we insist on taking quality as the center, seeking survival and development with quality, and taking improving teaching quality as the eternal goal. We take the comprehensiveness, whole-staff and whole-process as the general principle, take the teaching activity process as a system, make full use of the system information, realize the effective control of the system, so as to achieve the purpose of improving the teaching quality. Besides, we encourage all teaching staff to actively participate in scientific research, dare to explore in their posts and teaching practice, actively consider, summarize and study methods that can further improve teaching quality and management efficiency, and provide suggestions for further improving education and teaching quality.

In summary, we should focus on highlighting the core goal of cultivating students' practical ability and innovative spirit. We always believe that for financial professionals, the innovative spirit and practical ability is a kind of real "productivity." They are significant to the future development direction and achievements of the cultivated objects. For the cultivation structure of "double abilities and four combinations" and the corresponding talent cultivation mode, whether it is the re-integration of the existing professional courses or the development and construction of new courses, all strongly reflect the unity between the purpose and means, the whole and the part, and jointly point to the cultivating objectives.

## Suggestions on the Cultivation of Graduates' Innovative Ability and Professional Development Ability

In terms of educational concepts, combined with the new era, new situation and needs of local social and economic development, it is necessary to adjust the cultivating objectives timely, propose new talent cultivating mode, formulate scientific, reasonable and feasible talent cultivating program, and achieve running schools keeping pace with the times; According to the new talent cultivating objectives, we need to timely revise and formulate the cultivating program and the corresponding classroom teaching mode. The reflection of "dual ability", the addition of practical courses, the reform of practical links, such as the reform of graduation design and the diversification of graduation internship, all reflect the innovation that is different from the previous classroom teaching mode; Management and operation are linked in all aspects. These aspects include the formulation of curriculum syllabus of innovative experimental areas of MPAcc classroom teaching mode, the organization and management of project teaching process, the daily management of teaching quality, the management of full-time and part-time teachers, the management of all kinds of teaching resources in and out of school teaching environment, the management of grading assessment, and the management of teaching archives with teaching characteristics. We should not only ensure the smooth realization of the cultivating objectives, but also reflect the differences with the past.

In terms of teaching team construction, major construction, acquisition of teaching materials, provision of teaching auxiliary materials, teacher cultivating, talent introduction, teacher employment and construction of practice base, the school should give MPAcc large-scale capital investment and preferential policies to conduct teaching reform. This can lay a foundation for the sustainable development of innovative projects. The school shall establish a leading group to be responsible for organizing the formulation of construction plans, programs and implementation rules to conduct the work of inspection, guidance and evaluation, project approval and acceptance of high-quality courses, etc. We should strictly implement the plan for the construction of the teaching staff, and focus on introducing professional backbones with high professional and teaching level; We should also encourage and support teachers to pursue further professional studies and master's degrees, and constantly improve the level of scientific research in teaching; Moreover, we need to take senior teachers to guide and help young teachers, in order to improve their teaching level. In order to encourage the teaching staff to actively take part in the construction of high-quality courses and the reform of teaching mode, the construction achievement of high-quality courses should be regarded as one of the basis for teachers' assessment and reward. We can establish corresponding incentive mechanisms, which are linked to promotion,, study outside and commanding, and enjoy the same priority. Meanwhile, a classroom teaching evaluation system and a student evaluation system are established to promote the sustainable development of this program.

The school should emphasize the construction of teaching staff, take effective measures in the aspects of teachers' cultivation, stability and improvement, so as to further optimize its structure and meet the requirements of professional construction and development of teaching staff. In terms of the cultivation of teachers, there should be planning and investment. Through internal coordination of teaching work and economic compensation, etc., the school provides and creates conditions for teachers to visit, further education, study for master and doctor degree. It is necessary to further optimize the structure of the teaching staff, strengthen the cultivation of young teachers, and initially form an incentive mechanism to promote the development of the teaching staff towards a high level of education, teaching and academic standard. Meanwhile, according to the development needs of disciplines, we should introduce professional talents with high academic qualifications and titles who have special skills in scientific research, so as to enrich the teaching and scientific research teams.

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