THE CULTIVATION PATH OF "CONSOLIDATION - TRANSFORMATION - IMPLEMENTING" FOR THE RESEARCH AND INNOVATION ABILITIES OF STUDENTS MAJORING IN ACCOUNTING

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ABSTRACT

The cultivation of students' scientific research and innovation ability is an important part of the development of higher education, and how to improve students' scientific research and innovation ability and cultivate innovative talents in scientific research is the focus of talent cultivation in universities. This paper focuses on the background of building a high-quality education system, and constructs a cultivation path of "consolidation-transformation-implementing" for students' research and innovation ability based on the characteristics of accounting majors to meet the development requirements of the times.

Keywords: research and innovation capacity; cultivation path; accounting major; consolidation-transformation-implementing

1. Introduction

Reform and innovation are the fundamental driving force for promoting high-quality development. The Outline of the Fourteenth Five-Year Plan of the National Economic and Social Development of the People's Republic of China and the Vision 2035 clearly states that "deepen the reform of education evaluation in the new era, establish a sound education evaluation system and mechanism, develop quality education, and pay more attention to the cultivation of students' patriotism, innovation and healthy personality". The prosperity of the country cannot be separated from the cultivation of the scientific and technological innovation ability of the new generation of successors. As an important platform for students to connect with society, universities should comprehensively enhance the scientific research and innovation ability of professional students, prevent the emergence of a fault line between education and social needs,
conform to the needs of the talents of the times, comprehensively enhance the comprehensive ability of talents and enrich scientific research results. We will combine education and teaching with employment and innovation to train a large number of highly qualified professionals who are capable of taking on great responsibilities and are bold in innovation and practice for the development of the country.

Under the guidance of China's innovation-driven development strategy and the new development concept, it is an important task for higher education in the new era to continuously consider how to stimulate students' innovation awareness and ability, and to explore ways and practices to enhance students' research and innovation ability. In the context of the new era of socialism with Chinese characteristics and the new journey of building a comprehensive socialist modern country, it is necessary to take "building high-quality undergraduate education" as the starting point, under the guidance of the central government's general keynote of "improving national quality and promoting all-round development of human beings". The course will take into account the characteristics of accounting majors and creatively propose a path for cultivating students' scientific research and innovation ability to meet the requirements of the times.

2. Analysis of the needs for the development of research and innovation skills of students majoring in accounting

In the process of education and teaching in colleges and universities, it is an important connotation of higher education reform to improve students' practical ability, scientific research and innovation ability, and to cultivate high-quality innovative talents. Science and technology innovation is the strategic support to improve social productivity and comprehensive national power. Universities should shoulder the important responsibility of the era of science and technology to strengthen the country, increase the reform of curriculum system, not only to improve the reasonable standardization of curriculum setting, strengthen the quality of teaching, but also should pay attention to the cultivation of students' scientific research and innovation ability, and the cultivation mechanism of university students should dare to break the routine. In order to solve the problem of weak innovation ability and insufficient innovation motivation of students majoring in accounting, we should start from innovating the personnel training program, incorporate the cultivation of scientific research and innovation ability into the personnel training plan, continuously improve the discipline training mechanism, break the scientific research barrier between teachers and students, correctly guide students to participate in scientific research and innovation, enhance students' enthusiasm for scientific research and innovation, give full play to students' subjective initiative, increase practical teaching
The traditional teaching of accounting majors has been unable to meet the current requirements of society for innovative talents in scientific research, and in view of the new requirements of social development for students' scientific research and innovation ability, the following needs are put forward for the cultivation of students majoring in accounting: firstly, although accounting majors belong to the first level of business administration, accounting majors have their certain autonomy. In terms of students' scientific research and innovation ability, whether to adhere to the characteristics of "business administration" or to "find another way" is the primary issue that needs to be clarified; secondly, to promote students majoring in accounting' thinking and action to pay attention to the cultivation of scientific research and innovation ability is the only way. The traditional learning mode of "listening" is no longer effective in improving students' scientific research and innovation ability, so it is important to take students as the main body of scientific research and innovation, and effectively promote them to change their ideas and put them into action in practice, which is an important basis to achieve the goal of building a high-quality education system; Finally, the output path. Results are an important basis for testing the quality of students' research and innovation capacity cultivation. Helping students to establish an independent innovation assessment mechanism and reward mechanism on the basis of systematic learning and transforming research and innovation capacity into results is a key issue that needs to be urgently addressed in the process of research and innovation cultivation.

3. Pathways to cultivate the research and innovation ability of students majoring in accounting

The cultivation of scientific research and innovation ability of students majoring in accounting is not effectively reflected in the established talent cultivation program, the dominant mode of student cultivation at this stage is still classroom teaching, focusing on knowledge transfer but neglecting the cultivation of scientific research and innovation ability. Although scientific innovation has become the cornerstone of the current society, the cultivation of scientific innovation is not reflected in the daily teaching of students, and teachers lack the time and conditions to arrange for students to participate in scientific innovation activities.

The cultivation of students majoring in accounting' scientific research and innovation ability requires the construction of a cultivation system in line with the professional background. On the basis of extensive and in-depth research, we need to trace the source and explore the differences and similarities between accounting majors, science and technology majors, build a path to cultivate the scientific research and innovation ability of accounting majors in accordance with their professional characteristics.
3.1. Framework system of pathway for cultivating research and innovation ability of students majoring in accounting

On the basis of the research on the knowledge system of scientific research and innovation ability of students majoring in accounting and the tracing of the previous teaching achievements, combined with the spirit of the central government on innovation and the characteristics of accounting majors, and drawing on the basic structure of the human body, we build a "vertical (literacy) - two horizontal (method + ability)" with subject literacy as the basic pillar and method and ability together. The framework of the conceptual system of scientific research and innovation talents for students majoring in accounting, and the new direction of scientific research and innovation training for students majoring in accounting are clarified.

Based on the framework of conceptual system, the path of cultivating students majoring in accounting' scientific research innovation is proposed as "consolidation-transformation-implementing", through exploring the core questions of "what kind of students majoring in accounting' scientific research innovation talents should be cultivated" and "how to cultivate students majoring in accounting' scientific research innovation talents" in the context of building high-quality undergraduate education. 

3.2. A "consolidation" system for training students in research and innovation based on "curriculum teaching"

In order to achieve the continuous enhancement of students' scientific research and innovation ability, it is necessary to continuously replenish the professional cultural knowledge and consolidate the basic knowledge and research methods of professional disciplines. In addition to offering all the necessary courses, basic courses and public courses, we should also improve the curriculum according to the needs of society and the needs of students' research and innovation, continuously improve the teaching of research methods, give students sustainable knowledge and methodological replenishment, and build an education system that combines theoretical teaching and research methods.

The creation of a classroom teaching system for scientific research and innovation for students majoring in accounting based on "literacy + methods + abilities". Based on the "one vertical - two horizontal" framework of the conceptual system of students' scientific research and innovation, the course "Accounting Research Methods" has been constructed. The course "Accounting Research Methods" consists of "Scientific Literacy" + "Research Methods" + "Paper Writing and Submission", creating a interdisciplinarityintegration of disciplines in the context of "Greater Management". In the section of "Foundations of Scientific Literacy",
"Ancient Chinese Management Thought" and "Modern Western Management Thought" are reflected, and in the section of "Research Methods", normative research, empirical research, qualitative research and other multidisciplinary research methods are reflected.

3.3. A collaborative "thinking-action" transformation system for students from "passive acceptance" to "active pursuit of excellence"

In the past, teachers were the mainstay of higher education, while students were simply the recipients of knowledge and the supervisees, seriously lacking the sense of subjectivity and being too passive in the cultivation of innovation. This requires teachers to look at teaching and learning not as a one-sided activity of the teacher, but as an activity in which teachers and students participate and interact with each other. This requires teachers to move away from the traditional educational practice of viewing teaching as a one-sided activity, and instead to see teaching as a participatory, interactive activity.

By building a "dual-action" model of "external push - internal drive", we promote student innovation from "passive acceptance" to "active pursuit of excellence". To achieve a synergistic transformation of "thinking-action". The establishment of an independent innovation mechanism, including the assessment and evaluation mechanism for independent innovation and the reward mechanism, will transform the assessment mechanism to stimulate independent innovation ability from the traditional knowledge memorization and orientation understanding to the assessment of the ability to acquire, apply and innovate knowledge and the ability to solve practical problems, together with the establishment of the undergraduate research reward system and the academic forum, which together constitute the "external push" mechanism for shaping students' innovation ability. In accordance with the university's heritage and characteristics, students are encouraged to achieve self-identification from the inside, to have the awareness of "active pursuit of excellence" and to put it into action in practice, so as to realise the "unity of knowledge and action" in the cultivation of student research and innovation. A collaborative "think-act" transformation system for the training of students in research and innovation.

3.4. The multi-dimensional results "implementing" system of "Innovation Project of college students + Academic Paper + Social Service"

With a sense of "active pursuit of excellence", the goal of cultivating innovative capabilities can only be achieved by transforming the capabilities possessed into real-life productivity. In classroom teaching and extra-curricular communication, we make good use of the innovation and entrepreneurship platform set up by the state, actively guide students to apply for university students' innovation and entrepreneurship training programme, offer project guidance courses,
create a whole process of support, monitor the progress of the project in real time, ensure the smooth completion of the project system, and realise the pattern of mentor-led, full participation of students; by raising the weight of published papers in the policy of research guarantee and comprehensive test, laying thesis counselling By encouraging students to participate in teachers' cross-cutting projects and creating opportunities to integrate with society, students can expand their knowledge and increase their insight; by making full use of practical activities both on and off campus, students are encouraged to participate in social services and socialise their theoretical knowledge through practical activities, so as to realise knowledge that is internalised and externalised. Students are guided to make use of their summer and winter vacations and after-school time to go out into the community and conduct innovative research and studies, so that they can understand social phenomena, identify social problems and provide effective insights. The programme also aims to enhance students' scientific research and innovation ability by inviting experts from enterprises and government departments to give lectures at the university, and by inviting students to participate in projects at the university. Through the dual mode of inviting experts from enterprises and government departments to lecture at the university, and "going out" to participate in projects at the bases, the university builds a platform for practice and internship both inside and outside the university, guiding students to combine scientific research and practice, leading them to connect with society, and building a bridge between internalisation and externalisation. Finally, the multi-dimensional results of the "Innovation Project of college students + Academic Paper + Social Service" system will be realized.

4. Concluding remarks

General Secretary Xi Jinping has repeatedly stressed that innovation is the soul of national progress, the inexhaustible source of a country's prosperity and development, and the most distinctive national endowment of the Chinese nation. In order to enhance the scientific research and innovation ability of university students, the state has set up many platforms, such as National and Provincial Innovation and Entrepreneurship Competitions for University Students, Skills Competitions for Vocational Colleges and Universities, provincial "New Talents Program", etc.; it has established many platforms for fund projects, such as the National Natural Science Foundation of China Youth Project, the National Social Science Foundation of China Youth Project and the Outstanding Youth Fund Project, etc. How to carry the national policy dividend, make good use of the platform resources, encourage university students to participate in innovation and entrepreneurship research activities, organically combine the implementation of university teachers' research projects with the cultivation of students' innovation ability, and
promote the development of students' research and innovation ability is the top priority for universities to build the path of students' research and innovation cultivation.

Based on the conceptual system framework of "one vertical (literacy) - two horizontal (method + ability)", this paper proposes for the first time the path of "consolidation-transformation-implementing" for the cultivation of students majoring in accounting' scientific research and innovation. The system is based on "curriculum teaching", and the "thinking-transformation" system is based on "passive acceptance" to "active pursuit of excellence". "The system of "thinking-action" collaborative transformation of students, and the "implementing" system of multi-dimensional results of "Innovation Project of college students + Academic Paper + Social Service" have been jointly established. This course provides a new way of cultivating scientific research and innovation for students majoring in accounting.

Through the practice of this pathway, it can effectively improve the quality of talent training for accounting majors, enhance the social needs of accounting majors and promote the formation and accumulation of results in the cultivation of students' research and innovation abilities.

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