A Research on the Construction and Development of “Loose-Leaf” Textbook Resources for Accounting Majors

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ABSTRACT
In recent years, the “order-based” talent training model has been integrated into vocational education, and the bridge that effectively supports school-enterprise cooperation is the textbooks co-edited by both parties. Due to the particularity of the accounting profession, changes in relevant systems often affect its textbooks, which mandate updating in real time. Its traditional teaching materials lack flexibility, with a relatively fixed knowledge structure, and making flexible adjustments pose a challenge. There is a gap between the accounting talents nurtured under the background of the information age and the market demand. The new loose-leaf textbooks help students realize the transfer of professional knowledge and skills, as well as reflect the value of textbooks for the characteristic development of vocational colleges. This study first sorts out relevant research results of both local and foreign scholars, analyzes the relationship between the three reforms of teaching and the construction of loose-leaf textbooks, and finally puts forward ideas for the construction and development of loose-leaf textbook resources.

KEYWORDS: Accounting major; Loose-leaf teaching material; Construction and development; Vocational college

1. Introduction
In January 2019, the Ministry of Education took the lead in formulating the “Administrative Measures for Teaching Materials in Vocational Colleges,” advocating the development of new forms of loose-leaf and workbook-style teaching materials. Loose-leaf textbooks focus on the integration of production and education as well as the cooperation between schools and enterprises, highlighting the cultivation of students’ practical skills, realizing the integration of accounting theories into practical teaching and professional knowledge with professional skills, as well as emphasizing further training, which will help nurture high-skilled applied accounting talents and thus meeting the needs of current enterprises.

2. Literature review
The role of teaching materials has always been a topic of concern to the education field. Xu Guoqing, a scholar, pointed out that the essence of the “textbook model” is not its physical form, but the curriculum
behind it. A textbook is a special educational medium; although its physical form (such as the format, weight, paper quality, color, and typesetting) is important, the most essential elements are its content and organizational mode [1]. According to Zhang Yongchang and Zhang Huan, textbooks are the foundation of the teaching work and one of the core contents of the three reforms of teaching in vocational education. The textbooks used in vocational education should reflect current industry knowledge and technology, in order to achieve alignments between course content and professional standards, as well as the teaching process and production process, so as to better cultivate high-quality skilled and technical talents [2]. Therefore, textbooks have been subjected to continuous revisions and improvements, and loose-leaf textbooks have begun to receive attention. Wang Yujing, Liu Li, and Yan Zhiyong define loose-leaf textbooks as follows: “The structure and organization of textbooks reflect modular orientation. In essence, loose-leaf textbooks are learning materials for students to use, and they are considered ‘study materials,’ not just ‘textbooks’” [3]. Loose-leaf textbooks can enrich the content of textbooks and keep pace with the times. Gao Jingxiang believes that the emergence and continuous development of new teaching materials characterized by real-time acquisition of multi-modal and multi-media digital teaching resources can effectively realize the innovation of teaching methods, such as blended teaching and inquiry-based learning, which is conducive to the cultivation of talents in colleges and universities; additionally, understanding the research content and development trend of new forms of teaching materials can better promote the application of new forms of teaching materials in the teaching practice [4]. According to Wu Quanquan and several other researchers, loose-leaf teaching materials, from the perspective of course content and action logic, mainly organize the course content in the production process and guide learners in learning knowledge and acquiring skills through dynamic occupational action according to the chronological order and the production mechanism; the occupational action process takes the complete work process as the carrier, is oriented to the work object, and is also result-oriented, thus promoting the construction of learners’ occupational actions and improving learners’ occupational transfer capability through situational changes [5].

In general, although the research on loose-leaf textbooks is relatively rich, there is still room for research in the construction and development of loose-leaf textbooks for accounting majors. Most of them focus on the importance of loose-leaf textbooks and their differences in terms of concept and form with traditional textbooks, in addition to the development and construction of loose-leaf textbooks. “Development” shows 126 items, whereas “Construction of loose-leaf teaching materials” shows 74 items. Therefore, it is necessary to further investigate loose-leaf textbooks for accounting majors from the perspective of resource construction and development.

3. The current situation of the three reforms of teaching and the construction of loose-leaf teaching materials
The three reforms of teaching often begin with teaching materials, in which their changes are the most apparent. As an important carrier for the reform and innovation of the curriculum and teaching content, textbooks are effective means to explicitly clarify the issues of “what to teach” and “what to learn.” The quality, attractiveness, and presentation of professional teaching materials affect not only the improvement of students’ vocational skills and comprehensive quality, but also the development of students’ world outlook, outlook on life, and values [6]. At present, there are issues in the process of developing higher vocational education textbooks in China, including unclear type attributes, single development subject, as well as dull content and form [7], all of which limit the construction of loose-leaf textbooks.

3.1. Limitations in experience
According to the “2019 Vocational Education Quality Annual Report,” released by higher vocational
colleges across the country, the double-qualified ratio of 400 higher vocational colleges across the country is less than 50%, and some schools are below 1%. The accounting major is a major with strong practicality. Therefore, the compilation of textbooks, especially loose-leaf textbooks, requires the compiler to have rich practical experience and robust skills. However, majority of the teachers have no practical experience in accounting-related positions, and some of them are fresh graduates.

3.2. Course certificate integration as an added challenge to textbook compilation
“Course certificate” loose-leaf textbooks are more inclined to be considered as study materials [8]. The integration of “1+X” certificate into professional accounting teaching materials necessitates a “connection point,” in which the formation of this connection point requires cooperation with the “1+X” evaluation agency. Under the two standards, the teaching requirements of both, “1” and “X” can be met at the same time if the talent training plan, curriculum system, teaching mode, teaching organization and implementation, learning achievement evaluation, and other aspects are fully integrated. The integration through teaching design method should be used when there is a connection point but the “1” and “X” requirements are not met at the same time; if there is no connection point, the reinforcement supplement method should be used [9]. This puts forward higher requirements for the compilation of loose-leaf teaching materials.

3.3. Single ideological and political content in accounting textbooks
The fundamental purpose of teaching is to educate people. In addition to teaching professional knowledge, it is also necessary to cultivate students into functional talents. Therefore, in the process of constructing textbooks, it is necessary to explore ideological and political elements, and then form teaching materials that can educate people. Integrating professional knowledge, job requirements, professional ethics, and professional quality into the construction of teaching materials will be beneficial, in addition to carrying out “all-staff education, whole-process education, and all-round education” [10]. The common ideological and political elements reflected in accounting textbooks are “integrity,” “prudence,” “fairness,” and “responsibility.” The content is single and repetitive, and it falls short in terms of cultivating students’ professional ethics and values.

3.4. Lack of overall planning in the compilation of teaching materials
The problems encountered in textbook construction are primarily reflected in textbook content selection, which lacks overall planning and research; most undergraduate textbooks are compressed and adapted, deviating from the needs of the industry and related enterprises as the extent to which they are updated is below par. Moreover, the system, practicality, and productivity of vocational education are also lacking to a certain extent. The development of informatization resources and supporting resources is insufficient, thus the informatization of education cannot be met [11].

4. Ideas for the construction and development of loose-leaf textbook resources for accounting majors
4.1. Three reforms of teaching
The three reforms of teaching refer to the substantial changes in regard to “teachers,” “teaching methods,” and “teaching materials.” The development of loose-leaf teaching materials requires the orderly development of both, “teachers” and “teaching methods.” The sustainable development of loose-leaf teaching materials can only be guaranteed when education becomes the goal of people’s comprehensive and sustainable development [12].
4.1.1. Teachers
The first is to nurture teachers and teaching innovation teams of national-, provincial-, school-level, and other levels of education. The vocational education teaching innovation team was established under the national vocational education reform. It shouldered the important task of serving the pilot “1+X” certificate system, thus leading the reform and innovation of education and teaching models, as well as improving the quality of skilled and technical personnel training \[13\]. Team building helps to promote communication, prevent professional isolation, form a tacit team, and promote the development of loose-leaf textbooks.

The second is to form “double-qualified” teaching teams. It is necessary to improve the teacher structure and implement the modular teaching of “multiple teachers in one lesson,” so that each teacher has the opportunity to teach the modules he or she is proficient at, which will leave a positive impact on the consolidation and adjustment of the contents.

The third is to encourage teachers to further venture into enterprise practice. The compilation of loose-leaf textbooks and workbooks for accounting majors should be oriented to enterprise practice, focusing on enriching practical experience and consolidating professional skills, which are all necessary for the construction of loose-leaf textbook resources.

4.1.2. Teaching methods
The main features of loose-leaf textbooks are as follows: dynamic updating, docking with enterprises’ technological progress, rich digital resources, and the employment of “project + task” model. New forms of textbooks such as loose-leaf textbooks and work-sheet textbooks are important carriers for realizing smart classrooms. In producing these textbooks, knowledge is no longer assumed as the main focus, but rather knowledge points and skills are collocated around task completion. The teaching activities incorporate goals, processes, testing, and evaluation, including the indicators and outcomes achieved after completing certain tasks \[14\]. In order to adapt to loose-leaf teaching materials, it is necessary to synchronize updates on the teaching method, where project teaching can be implemented. This method is characterized by the concept of “students as the subject, projects as the core idea, and teachers as guides” \[15\].

4.1.3. Teaching materials
The compilation of loose-leaf textbooks involves all aspects of teaching reform; not only the rearrangement of teaching content, but also the development of a new teaching plan, which plays an important role in promoting teaching reform \[16\]. The reform of accounting-related teaching materials mainly involves the following aspects: first, select various high-quality online vocational education courses, and develop teaching materials based on this standard; second, assemble a set of teaching materials developed by school-enterprise cooperation; third, the content, the form, and the structure of the loose-leaf textbook are all new, thus highlighting student’s dominant position and satisfying the educational value of “dynamic updating” \[17\]. The content of the teaching materials should be in the same direction as the reform of teachers and teaching methods \[18\].

4.2. Specific construction ideas
4.2.1. Optimize the structure, and form a structured teaching team
The framework of optimizing the structure of the teaching team is shown in Figure 1.

4.2.2. Form a school-enterprise cooperative development team
It is crucial to adhere to the cooperative development of schools and enterprises, as well as emphasize on professional skills in teaching materials \[19\]. The compilation of textbooks highlights the knowledge, skills, and literacy required to solve problems, unifies the compilation format of loose-leaf textbooks, digs deeply
into ideological and political elements, professional ethics, professionalism, professional literacy, and other aspects, focuses on restoring real work scenarios, as well as develops supporting digital resources, loose-leaf teaching materials or studio manual teaching materials, and supporting resources. Loose-leaf textbooks are not only reflected in the loose-leaf form, but also in the construction of digital resources [20].

![Figure 1. Teacher team building](image1)

4.2.3. Build a modular curriculum system
In conjunction with the pilot “1+X” certificate system, and in accordance with the evaluation organization’s professional skills evaluation standards as well as the Ministry of Education’s professional teaching standards, it is important to conduct research and analysis on the positions and work tasks of graduates in enterprises, in order to clarify the positions, familiarize with the tasks of these positions, and then write a report titled “Research and Analysis of Post (Group) and Work Tasks.” Additionally, it is necessary to identify the training objectives of personnel, formulate quality standards for professional personnel training, write up a report on job tasks and professional knowledge, skills, and quality analysis, as well as grasp the latest trends in talent demand (Figure 2).

![Figure 2. Curriculum system construction](image2)
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