

职业院校基于混合所有制的校企 双元育人模式探析 ——以广东机电职业技术学院为例

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摘要:新修订的《职业教育法》确立了职业教育作为一种教育类型的法律地位,也强调了职业教育加强校企合作要求。混合所有制可以作为职业院校的一种办学模式,也是一种校企合作的模式,在开展混合所有制办学模式改革过程中,以校企双方的资本投入为起点,构建责权利关系明确的契约关系,激发企业职业院校办学的主体意识,科学配置校企资源,可以实现人才培养、科学研究与社会服务等方面的成效。

关键词:高职;校企合作;双元育人

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1 背景

新修订的《中华人民共和国职业教育法》指出,职业教育是与普通教育具有同等重要地位的教育类型,职业教育要坚持产教融合,校企合作。区别于普通教育,职业教育必须走校企双元育人的办学道路。在推进混合所有制的校企合作办学模式上,国家层面的方向一直非常明确。《国务院关于加快发展现代职业教育的决定》(国发[2014]19号)、《关于深化产教融合的若干意见》(国办发[2017]95号)、《国家职业教育改革实施方案》(国发[2019]4号),均提出要发展股份制、混合所有制职业院校;2021年中共中央办公厅、国务院办公厅印发的《关于推动现代职业教育高质量发展的意见》更是提出鼓励职业学校与社会资本合作共建职业教育基础设施、实训基地,共建共享公共实训基地。

山东省最早以省为单位开展了混合所有制办学试点,出台了《关于推进职业院校混合所有制办学的指导意见》,从院校整体、二级学院和公共实训基地等三个层面实施混合所有制探索,并牵头成立了全国职业教育混合所有制办学研究联盟。此后,国内不少省份也先后在职业教育混合所有制办学模式方面进行了多方面的探索。

混合所有制作为推进校企双方开展办学模式改革的一种探索,它的初衷必定是为了更好地实现职业教育人才培养。在推进混合所有制办学上做了大胆尝试,不少地方取积累了丰富的经验。但是,如何基于混合所有制办学模式,激发企业参与人才培养的主体意识,实现产教融合,校企合作,提升校企双元育人成效,目前的研究与探索并不多。

广东机电职业技术学院在吸收其他兄弟院校混合所有制办学模式经验的基础上,将该校财经商贸专业群在校企双元育人过程中遇到的亟待解决的问题,结合到该校混合所有制办学模式改革试点中,探索了基于混合所有制的校企双元育人模式,取得了比较好的成效。

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2 校企双元育人遇到的主要问题及总体解决思路

2.1 校企双元育人遇到的主要问题

一是校企合作长效机制的建立始终难以真正突破;二是人才供给与人才需求之间存在供需不匹配问题,就业难与招工难并存;三是以单体专业为单位的层级管理,使得校企合作事实上变成了企业与专业的合作,人才培养难以发挥专业群的聚集效应和服务功能。

2.2 解决问题的总体思路

“共生理论”认为,共生主体间可以通过相互依赖获得新的发展能力,基于该理论观点,该校通过校企混合投入建设二级学院、共享实践教学基地,打造起以资本-基地-项目为共生关系的校企共生系统,破解职业院校校企双元育人困境。具体思路是通过以企业实际资本投入为起点构建校企利益共同体,在校企间建立相互依赖的关系,实现双方诉求关系的融合,激发企业参与人才培养的积极性;通过校企混合投入建设共享实践基地,将企业资源与学校资源优化整合,构建校企发展共同体,形成校企合作的资源平台,激发企业在人才培养上的主体意识;最后,打破传统单体专业建设模式,在专业群内动态重组各种资源,将人才培养的关键环节项目化,资源对接项目,教师对接师傅,构建起校企间协作共同体,企业真实参与人才培养过程,形成依托共享实践基地共同实施人才培养关键项目的校企双元协同育人模式。

3 主要做法

3.1 基于混合所有制模式,以构建产权明晰的校企利益共同体为着力点,构建校企双元育人的共生系统

(1)建立混合所有制的恒机管理会计学院。校企合作中,企业有真实资本投入,才更有动力去承担与履行育人责任,学校也才能对企业提出责任要求。本成果与恒企教育培训有限公司合作,双方混合投入资本成立“恒机管理会计学院”,建立以二级学院、企业、教师代表

(2)在尊重企业利益诉求基础上建设混合所有的“共享实践基地”。尊重企业利益诉求是校企合作长效运行的保证,企业履行社会责任的同时,高职院校也要尊重企业成本收益规律,才能行稳致远。在混合所有制恒机管理会计学院基础上,依据企业的合作诉求,与另外多家企业采取了以企业投入资本作为合作起点,共建混合所有制共享实践基地的合作,基地共建、共享、共赢。经过调研发现,企业的合作诉求离不开提高净收益和(或)获得学校技能人才供给、技术升级服务或政府的财税、金融、信用支持。而实现这些诉求的方式离不开增加总收益、降低成本以及提供社会服务、对技能人才的需求和培养等方面。广东机电职业技术学院与广东峰悦才智教育科技有限公司等企业共建共享实践教学基地,基地的运作能增加企业的总收益;与广州康业税务师事务所等共建的实践教学基地,体现在能降低企业成本上;与深圳好顺佳财务顾问集团的共建基地则主要体现在开展社会培训和技能人才的需求上。不同的诉求实现模式,为企业提供了多种合作模式。

(1) 组建专业群,以群建院。按照“专业基础相通、工作领域相近、职业岗位相关、教学资源共享”的原则,以商贸企业核心职业岗位群为主体,围绕职业岗位在工作对象上的相关性,形成以商贸业务为主体,金融服务和财会服务为依托的专业群结构。将国际贸易实务、金融管理、会计、财务管理等4个专业组建财经商贸专业群,群内各专业通过共享专业课程、共享用人单位、共享合作企业、共享实训基地、共享专任教师等形式,形成了优势互补、协同发展的共同体,学校以财经商贸群为基础建设经济贸易学院。

(2)打破单体专业建设模式。教师身份打破专业限制,根据个性化职业成长需要,组建导师型、结构化的教师团队;课程归属打破专业限制,根据导师的差异性定位,课程跟随导师,打破课程归属专业的限制;实践教学场所打破专业限制,校企共建实训基地一律按照专业群协同育人的思路设计建设,根据课程需要而不是专业归属来使用实训室;合作企业打破专业限制,采取企业功能化合作思路,使得群内4个专业得以共享全部混合所有企业资源。

(1)教师“导师型”分类发展。根据教师特长以及个人职业规划,对教师进行分类管理,以“导师型”教师建设的思路,将教师划分为“教学能手型导师”“技能竞赛型导师”“双创能手型导师”“科研标兵型导师”“服务育人型导师”五大类型,每位专任教师都从中找准自己

的主要职业定位,实现专业群教师的分类管理、分类成长,该成果实施以来,教师在各自不同定位领域取得了喜人的成果。

(2) 建设结构化的教学团队。打破专业限制,根据五种“导师型”的教师类型,组建 5 个结构化的教师团队,确定团队负责人,带领本团队成员开展传帮带以及专业化和职业化发展。依托教学团队建设名师工作室、大师工作室,科研创新团队。

(3) 打造高水平企业教师团队。企业教师分为专家型、授课型、指导型3种类型,专家型企业教师参与专业建设规划与人才培养方案制订、专业讲座、合作开展科研项目申报等;授课型企业教师主要参与核心课程开发,与校内教师共同授课、参与校内实训基地建设;指导型企业教师主要参与职业岗位实践指导,生产性实训及顶岗实习等具体工作。

(4) 企业在功能性合作中精准发力。打破校企合作中企业方单纯的投资主体身份,根据企业各自优势,对企业进行优势功能定位,再将人才培养关键项目与企业对应功能对接。本成果将企业能够为人才培养服务的功能划分为:实践教学支持、技能竞赛培育、双创项目孵化、科研与社会服务支持等5种功能。不同功能企业安排的师傅与相应类型的教师团队精准对接,形成由学校教师团队与企业师傅团队组成的五种“教师—师傅”协同组合,即教学型、技能竞赛型、双创型、科研型、服务育人型“教师—师傅”协同组合,以“教师—师傅”协同组合来精准实施人才培养项目,实现资源的优化配置,本成果实施期间,每个“教师—师傅”协同组合都取得了丰硕成果。

基于校企混合投入建设的“共享实践基地”,将已经精准对接的“教师-师傅”协同组合,再对接到具体基地,基地既满足专业教学、校企双向师资培训、技术服务,又能满足企业员工培训和业务发展等。

将人才培养关键过程项目化成5大类型的项目,项目类型与“教师-师傅”协同组合类型精准对接,形成企业-基地-项目-教师的精准对接链条。

课程教学类项目包括课程开发、实践教学、教学能力比赛、青年教师教学能力大赛、“1+X”证书等。技能竞赛类项目包括职业技能比赛、行业比赛、企业比赛等。创新创业类项目包括互联网+创新创业大赛、“挑战杯”竞赛、创青春大学生创业大赛、创新创业课程等。科研类项目包括纵向项目、横向项目、专利开发、成果转化等。社会服务类项目包括国家级与省级师资培训、社会培训、技术服务、国际合作等。

广东机电职业技术学院采取的基于混合所有制的校企双方育人模式,通过激发企业育人主体意识,实现

民营企业融资中的难题与破解研究

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摘要: 民营企业是市场经济不断发展中不可缺少的一个经济主体,而且发挥着重要的作用。然而民营企业在发展过程中面临融资困难,融资渠道狭窄等问题,这些问题直接影响着民营经济的发展。分析探究了目前民营企业的融资情况,发现其中的不足之处,并且进一步分析其成因所在,最后提出对应的发展建议,旨在为民营企业解决融资困境提供参考,推动民营企业的长远发展。

关键词: 民营企业;融资;融资难;路径

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2012-2021年,中国民营企业从1085.7万户增长到4457.5万户,民营企业在企业总量中的占比由79.4%提高到92.1%。民营企业创造了大量的就业机会,降低了就业压力,其创造的税收占总税收的一半以上,创造了80%以上的就业机会,极大地缓解了社会就业压力,同时推动了生产力的发展。民营企业融资困难一直是最主要的制约因素,如何才能解决这一困境,为广大民营企业打造畅通的融资渠道,推动民营企业的稳定发展是目前急需解决的一大问题。可见,研究民营企业现阶段面临的融资困境,分析融资渠道方面存在的问

题,并探究其解决方法,显得尤为重要。

1 民营企业融资困境分析

1.1 融资整体缺口较大

国内民营企业需要的资金量与其实际得到的融资量有很大的差距,大部分企业有融资缺口。企业融资所得资金主要用在原材料采购,生产规模的扩展,技术研发等,且主要是保证有效运营的短中期需求。受到季节、疫情因素以及市场变化的影响,许多企业出现了临

了企业对学校人才培养的深度参与,解决了一直困扰职业院校的校企协同育人诸多困境。经过多年的实践探索,该院财经商贸专业群人才培养成效显著。据金平果“2020-2021年高职院校分专业类排行榜”,该校经贸类竞争力居全国439所高职院校第20名;据麦可思研究报告,该院财经商贸专业群2020届毕业生初次就业率99%,平均起薪点5000余元,教学满意度98%,就业岗位适应性99%。在近5年内,该院财经商贸专业群学生获职业技能竞赛国家一二等奖3项,省一等奖12项;创新创业大赛国家级、省级奖项14项。企业也获得成长,8家合作企业成长为广东省产教融合型企业;5名企业师傅获省高层次技能型兼职教师;为企业累计带来经济效益303万元。他们成功的探索经验通过连续5期教育部职业院校校长治理能力提升专题研讨班领导实地参观、举办国培项目及社会培训项目在国内推广,广州日报、南方网等媒体10余次报道;通过校企双元开展服务国家乡村振兴战略的跨境电商、直播带货培训服务西藏、新疆,以及本省粤东西北等地区,产生了良好的社会影响,人民日报、新华网、广州日报等中央和地方媒体多次专题报道;该院校企双元开展的社会培训还延伸国际合作中,依托鲁班工坊向国外辐射推广,培训了近百名非洲学员,产生了广泛的社会效益。

5 结论

5.1 基于“校企共同体”构建双元协同育人长效机制

共同体是相互包容、相互认同,有着共同信念,能够

实现共同成长的自发组织。通过基于混合所有制的校企共同体是以校企共生共长为目标,产权明晰、治理科学、资源共享的组织。学校与企业间建立起相互依赖的生态关系,实施学校、企业、教职工三方参与的理事会治理结构,理事长轮值、学校行政指导、学校纪委监督,以人事、财务、资产管理等制度,规范共同体合法运行。校企双方的诉求都得到实现,双元育人长效机制得以建立。

5.2 构建通过教师团队与企业精准对接实现校企协同育人的模式

对教师采取“导师型”教师建设的思路,对企业采取功能性合作,相同类型的导师组成教师团队,与相应功能的企业师傅团队精准对接,形成教师-师傅协同组合来实施人才培养项目,实现人才培养目标。

5.3 实践以专业群为单位开展校企合作的方法

在专业群内打破合作企业、教师、课程、实践基地的专业限制,将已经精准对接的教师-师傅协同组合,依托人才培养关键项目对接到不同功能的“共享实践基地”,依托基地实现专业建设、课程教学、师资建设、技术服务等,从而打破了以专业为单位开展校企合作的固有模式。

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“双主体”人才培养模式中 校企合作的法律解析

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摘 要: 本文对“双主体”人才培养模式下校企之间签订的合作协议进行法律角度的分析, 提出其可能存在的法律问题, 并提出解决建议。

关键词: 双主体; 合作协议; 法律解析

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“双主体”人才培养模式是通过学校与企业两个育人主体的合作, 基于用人单位对从业者的素质要求和职业院校的培养方式提出的职业教育改革的方向。这种培养模式通过学校与用人单位这两个育人主体的合作, 联手建设课程, 共建实训基地, 实现学生毕业后零距离上岗。虽然, 这种“双主体”人才培养模式丰富了学校职业活动导向的课程体系, 为用人单位输送了其所需要的高素质劳动者, 也为学生毕业后顺利走向工作岗位奠定了坚实的基础。但是“双主体”人才培养模式提出后, 相关的法律、法规却没有能够及时跟进, 与这种人才培养模式相伴而生的就是大量用人单位与学校之间的合作协议中存在诸多的先天缺陷。

一、“双主体”合作协议存在的法律问题

(一)“双主体”合作协议的签约方——是用人单位与学校, 还是用人单位、学校与学生?

如前所述, “双主体”人才培养模式是职业院校与用人单位针对市场需求共同制定人才培养计划, 签订合作协议, 通过“工学交替”的方式分别在学校和用人单位完成对学生的理论教学和实践教学的一种产学研相结合的人才培养模式。

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因此, 在实践中, 许多职业院校与用人单位在签订合作协议的过程中, 也当然认为这种合作协议的签约主体仅限于学校与用人单位, 这就使得双方的协议存在如下缺陷: (1) 通说认为民事法律主体是指参加民事法律关系, 享受民事权利并承担民事义务的人。毫无疑问, 在该合作协议中, 学校与用人单位在学生的培养过程中依法享有协议所规定的权利, 负有协议所规定的义务, 所以, 学校与用人单位具有签约的能力, 是该协议合法的主体。但是, 学生是否可以置身于合作协议之外呢? 我们知道, 在双主体合作协议的履行过程中, 学生既要接受学校的安全教育管理, 又要接受用人单位的实习教育管理, 同时, 学生亦拥有人身不受侵害的权利, 可见, 学生是适格的法律主体。从这个角度来看, 该合作协议显然忽视了学生的主体地位, 剥夺了学生的签约权利。(2) 对于该合作协议是平等民事主体学校与用人单位之间签订的合同, 相信这一点大家都没有异议。但随之就带来了一个问题: 合同的相对性原则表明合同关系只能存在于特定合同当事人之间, 第三人不能依据合同向合同当事人提出请求或提起诉讼, 第三人也不应承担合同的义务或责

基于企业需求的高职业院校校企合作运行机制研究

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【摘要】校企合作是高职院校提高人才培养质量和综合竞争力的必由之路。但目前高职院校与企业的合作存在政府角色缺位、企业缺乏校企合作内驱力以及校企合作内涵不足等一系列问题。高职院校必须积极转变理念, 充分重视企业在校企合作中的合理利益诉求, 建立双方利益诉求的协调机制, 维护机制, 调动企业深度参与校企合作的热情, 深化校企合作的内涵。

【关键词】校企合作 企业需求 职业教育 运行机制

一、当前高职院校校企合作存在的主要问题

(一) 政府角色缺位, 企业参与校企合作缺乏激励与约束机制

《中华人民共和国职业教育法》第三十五条阐明, 国家鼓励企业、事业组织、社会团体、其他社会组织及公民个人对职业教育捐赠资助, 鼓励境外的组织和个人对职业教育提供资助和捐赠。国家高等职业教育发展规划(2011~2015年)更是明确提出, 要以校企合作体制机制创新为重点, 增强高等职业院校的办学活力和综合竞争力, 努力适应社会主义市场经济要求, 充分发挥地方政府在高职教育中的主导作用, 通过财政投入、税收等政策, 调动企业参与高职院校办学的积极性, 建立起人才共育、过程共管、成果共享、责任共担的合作机制, 实现互利共赢。^[1]

然而, 国家至今仍未出台细化的、有约束力的、可执行的校企合作法律法规, 对企业参与校企合作的责任缺乏明确的法律约束。地方政府在高职教育中的“主导”作用未能有效发挥, 地方政府对企业参与校企合作缺乏实质性的推动。国家高等职业教育发展规划中提到的财政、税收政策未落实, 那些积极参与校企合作的企业没有获得相应的政策红利, 对那些不参与、不配合高职院校校企合作的企业也没有实质性制约机制。^[2]

(二) 企业缺乏校企合作的内在驱动力

1. 高职院校服务企业的意识不强。企业追求的是利润最大化, 注重的是经济效益, 学校追求的是办学特色、办学水平和人才培养的质量, 注重的是社会效益。校企合作双方利益诉求的不兼容, 需要构建畅通的渠道来协调。然而, 当前校企合作利益诉求协调机制的缺失, 使得校企合作过程中, 学校总是从自身角度出发, 一味地要求企业为专业教师提供实践锻炼机会, 提升专业教师的实践技能, 提供专业技术人员, 充实实训教师队伍, 推荐行业专家, 参与专业建设、课程项目化改革、捐赠仪器、设备, 完善校内实训基地的建设, 提供实训基地, 解决学生的实习问题等。学校在校企合作中过度以自我为中心, 忽略了企业的利益诉求, 从而严重影响了企业参与校企合作的积极性。

2. 高职院校服务企业的的能力较弱。高职院校与本科院校相比, 师资紧张, 教学任务繁重。高职院校更注重教师实践技能的提高而弱化科研能力的要求, 加之高职院校科研经费不足, 科研实验条件有限, 使得高职院校对企业提供科研技术服务方面的能力不强。在人才资源输送方面, 缺乏深度校企合作的高职院校所培养出的毕业生与其目标定位的“高素质技能型人才”尚有较大差距。高职院校所谓的“人力资源优势”对企业同样吸引力不强。^[3]

3. 企业过于看重短期的、可量化的经济利益。校企合作是个长期的过程, 企业参与校企合作的收益回报也必然需要一个长期、逐渐积累的过程。企业参与校企合作的收益, 不仅仅体现为有形的经济收益, 更重要的是企业可获得长期人力成本的降低、人力资源素质的提高以及企业品牌影响力的扩大等诸多无形收益。然而, 当前大多数参与校企合作的企业过多地看重企业参与校企合作的投入能否获得即

时的经济利益补偿, 而漠视校企合作长期可获得隐形的无形收益。企业的利益短视行为也严重影响了其参与校企合作的热情。

(三) 校企合作的层次较低, 内涵不足

在当前的校企合作中, 合作层次普遍较低。绝大多数高职院校与企业的合作停留在校企合作框架协议层面, 校企合作的形式与内容、深度与广度多依赖于双方负责人的私人感情及人脉关系。高职院校注重的是合作企业及其校外实习基地的数量, 而不注重合作的质量。大多数校企合作停留在物资交流、信息交流、人才交流等领域内, 合作的形式多局限于捐赠实训器材、共享行业信息、组建专业建设指导委员会、对专业建设提供咨询建设等。而对于高职院校在人才培养模式、教学模式、专业建设、课程建设、师资培养以及实训教学等内涵建设方面的改革上, 缺少企业的实质性参与。

二、企业参与校企合作的利益诉求分析

(一) 企业希望通过校企合作打开高职院校这一潜力巨大的市场

高校是个巨大的市场, 拥有高校教师和大学生这两大消费群体。高职院校教师数量大, 收入稳定, 待遇较好, 具有较强的现时消费能力, 而包括高职院校学生在内的大学生群体, 数量庞大, 不仅拥有即时消费能力, 更为重要的是大学生拥有无限的消费潜力, 将来必成为大多数企业所追逐的最重要的消费群。大学阶段是人生中的一个非常重要的阶段, 对于无差异的产品而言, 青少年时期的感知是影响用户对产品的忠诚最重要因素之一, 高校学生是高质量的群体, 若干年之后, 大学生将成为社会的主流人群、消费大军。可以这么说, 谁掌握了高校市场, 谁就掌握了中国未来的高消费市场。^[4]

(二) 企业希望通过校企合作降低企业的人力资源成本

企业通过与高职院校合作, 可以将原本在毕业生入职后进行的岗前培训环节植入高职院校的校内教学和实训环节, 使学生一毕业就能直接上岗, 降低企业的人力培训成本。

企业通过与高职院校合作, 与高职院校学生就业部门、学生工作管理部门及专业教师团队建立联系, 能更全面地了解学生的综合素质, 有助于企业招到满足企业要求的人才, 避免了以往只能通过简历和简单面试环节即确定录用而容易造成的选人偏差, 同时也大大节约了传统的通过网络招聘、媒体广告招聘以及招聘会现场招聘所需要支出的招聘成本。

企业通过与高职院校合作, 能很好地利用高职院校图书馆资源、专业教师资源、多媒体设备、文体娱乐场地等资源, 为企业员工理论素质的提升、文体活动的开展提供诸多便利, 降低企业成本支出。

(三) 企业希望通过校企合作获得技术支持

技术创新是当前企业在竞争中能否取得成功的最关键因素之一。然而对于众多中小企业而言, 技术基础比较薄弱, 技术力量有限, 研发经费不足, 基本无力承担一些比较综合的技术攻关任务。许多高职院校教师直接来自与企业, 既具备深厚的理论知识又拥有熟练的实践技能, 企业选择与高职院校合作, 开展横向课题研究, 能更容易获得政府部门科研经费资助以及高校专业技术人员的技术支

高职院校岗位型创新创业人才培养的思考

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摘要:创新创业教育是新时代高职院校的一大核心任务,也是我国创新人才战略的重要前提,在政府的大力推动下,我国高职院校创新创业教育如火如荼地开展,但是在创新创业教育与专业人才培养协同发展,通过专创融合培养岗位型双创人才方面,还存在专业培养与双创培养两张皮等问题,这需要我们更新观念、立足岗位、融合社会资源,培养岗位型创新创业人才。

关键词:高职院校;岗位型创新创业人才;专创融合

一、引言

目前,很多国家重视大学生创新创业教育,如德国、美国等国家,就将创业教育纳入本国国民教育体系,并且特别重视创新创业意识与能力的培养。早在2010年,我国教育部在《关于大力推进高等学校创新创业教育和大学生自主创业工作的意见》就指出:“创新创业教育要面向全体学生,融入人才培养全过程。”而后在国务院和教育部发布的系列相关文件中,多次指出要深化高等学校创新创业教育改革,推进高校创新创业教育课程开发与教师队伍建设,促进高校毕业生更高质量创业就业。

各高等职业院校以此为契机推动学校综合改革,主动整合校内外资源,改进专业教育方向,积极推动双创教育健康有效发展,取得了较好成效。

麦可思研究院发布的《2020年中国大学生就业报告(就业蓝皮书)》显示,2019届高职高专毕业生半年后自主创业的比例为3.4%,高于本科毕业生的1.6%,与2008届(1.0%)相比,十年增长了2.4个百分点。并且,随着毕业时间的延长,毕业生自主创

业比例持续上升,毕业三年内上升至8.1%。但是,实践中创新创业教育的可持续发展也遇到诸多瓶颈。麦可思报告也指出,毕业三年内有超过半数的创业人群退出,大学生创业失败的风险不容忽视。究其原因,主要在于高职院校创新创业人才培养与专业融合方面还有诸多待完善之处。

二、高职院校创新创业人才培养与专业融合方面存在的问题

(一)传统人才培养观念导致对创新创业人才培养定位模糊

1.创新创业教育只需要面向少数学生。社会上普遍认为创新创业教育就是直接指向商业行为的教育。受此认识的影响,部分高职院校管理者认为,创新创业教育只能针对具备家庭条件和个人素养的少数学生,很难真正普遍适用于所有大学生,因而认为针对少部分学生的创新创业教育不必纳入或融入专业的人才培养方案,这种思想导致创新创业课程远离了第一课堂,处境尴尬。一部分大学生也有类似思想,这直接影响到了他们对创新创业教育的认识,忽视创新创业素质的

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养成。

2. 创新创业教育的目的是为了解决大学生就业问题。我国推动创新创业教育时期正好遇上高校毕业生就业形势比较严峻的时期,一些高校就此将创新创业教育误解为教育主管部门缓解高校毕业生就业压力的举措。在这一错误理解下,创新创业教育理念偏离了教育改革的目标,直接导致学校创新创业培养制度设计的短期性、教师创新创业课程教学的盲目性、学生创新创业训练的随意性。部分学校和学生甚至误以为创新创业教育就是教会学生如何做生意,相对于专业课程学习而言是可有可无的。

3. 创新创业教育着眼于开展商业活动或者各类竞赛。高职院校一般缺乏成熟的创新创业教育模式,于是,社会对商业行为的功利性评价,被学校用作对创新创业的评价标准。学校为了快出成果,一方面,通过引入商业企业或者在校外与企业合作建立相关实践基地,开展相关商业活动,受盈利性动机的驱使,商业企业往往将这些项目异变为利用学生廉价劳动力为企业开展商业行为;另一方面,部分学校将创新创业教育重点放在组织开展创业大赛、商业大赛上,以比赛获奖来体现学校创新创业教育成绩,难以达到系统培养学生创业意识和创新能力的素质教育目的。

4. 创业教育的目的是为了培养企业家。创新创业教育的初衷并不是单纯地为了将学生培养成企业家,更不是脱离课堂、脱离专业、脱离学校让学生过早跻身商海。从国内外历史数据看,创业者由于资金、资源、信息、经验等原因的限制,真正自主创业的学生非常少,而创业获得成功的学生则更少,但这并不影响创新创业教育的努力,专创融合的岗位型创新创业可以使学生树立创新创业意识、体验创新创业过程、培养创新创业能力,它并不仅仅强调创业之术,而是更重视创业之道,希望学生将自己的专业技能结合到未来的工作岗位中去,在岗位工作中诱发创新灵感,激发创业意识。

(二) 专业人才培养方案与创新创业教育课程体系难以有效融合形成“两张皮”

1. 课程与课程体系没有融合创新创业教育。

不少高职院校创新创业课程数量有限,宽泛而不能与专业人才培养体系融合;没有系统性,难以体现课程体系的梯度性,课程主要以选修或者校内讲座的形式进行,难以系统培养创新创业综合素质;部分高职院校依托各二级院系现有的师资力量开设有限的创新创业课程,而专业课教师难以胜任创新创业课程导致课程难以形成体系,教学效果也就差强人意。

2. 教师与教材资源不足。创新创业课程综合性很强,要求教师在教学中理论与实践并重。但是不少学校安排就业指导教师或者辅导员担任创新创业课程教师,他们大多数既无创新创业实践经验和企业家精神,缺乏系统的创新创业理论培训,难以激发学生的创新创业热情;部分学校邀请企业家、杰出校友等来校讲座或指导学生项目,他们有创新创业实践经验,但是又普遍缺乏职业教育教学经验,教学达不到理想效果;本土化的创新创业优秀教材也不足,难以找到与专业人才培养体系融合的创新教材。

3. 教学方式与方法传统。多数高职院校的创新创业课程以开办讲座、组织各种类型的创业计划或者创新项目活动来开展;或者由学生自主选择创新创业项目,学校以学分认定的方式实施教育,开展课堂模式的规范教学一般仅限于创新创业的基础理论,甚至创新创业教育大多不安排在第一课堂。

(三) 教育资源不充分不协调导致创新创业教育效果不理想

1. 缺乏实践平台与实践基地。不少高职院校建设了学校层面创客中心、项目孵化基地等名称各异的平台,但是真正对接专业岗位性创新创业的校内实践平台很难见到,部分高职院校利用现有的校内专业课实训室或实训基地来开展创新创业教育,但专业实训室的功能一般难以完全满足双创教育的需要;高职学生原创性的创新创业项目的实践,如成果孵化与转化等,需要社会力量的支持,但是校内平台一般只能支持创新创业大赛、创新创业实习等模拟性的第二课堂体验。

2. 配套机制与配套经费不足。推进创新创业教育需要一整套的规章制度、校企统筹协调、教师

激励等机制,才能形成完整的创新创业教育保障体系。但是,当前国内创新创业教育配套机制与保障体系不完善,难以真正调动学校、企业、教师、学生参与的热情。

三、高职院校立足岗位需求培养创新创业人才的着力点

(一)更新观念,树立正确的创新创业人才观

1. 正确理解高职“双创”教育的目标。政府相关文件明确将高校开展创新创业教育上升到了国家加快实施创新驱动发展战略需求的新高度,但并不是单纯鼓励发起一场高校创新创业运动,更不是狭隘地推进就业活动,而是要将创新创业教育作为深化高等教育综合改革的突破口,在专创融合基础上,培养具备创业意识与创新创业素养的创新型的综合人才,推动地方经济社会发展^[1],实现“两个一百年”奋斗目标的历史使命。

2. 建立正确的高职院校创新创业教育评价机制。高职院校创新创业教育的核心是育人,本质上看它属于素质教育的范畴。通过创新创业教育提高学生的综合素质,提升学生的职业能力,促进学生的全面发展。这一定位要求高职教育在开展创新创业教育过程中,贯穿全员、全程、全时“三全”思想,即涵盖全体学生、落实在人才培养的全过程、全时跟踪大学三年甚至毕业后若干年,为学生创新创业活动提供全方位服务。创新创业教育的评价不能以在校学生的创业实体数量,也不能以创业项目是不是成功为标准。

3. 创新创业教育能推动高职教育服务于新常态发展。通过创新创业教育更好地推动高职院校改革,提升人才培养质量;坚持“面向所有学生,渗透全部课程”的理念,在专业建设过程中,将创新创业教育服务于地域经济社会发展,通过创新创业教育的人才培养推进创业型经济发展和创新型国家建设^[2],国外经验也证实,创新创业教育通过创业意识、创新精神培育,并借助一系列的创新创业活动,能提高创造工作岗位,提高劳动生产率、积极促进社会经济发展。

(二)立足岗位,将创新创业教育体系融入专业人才培养方案

1. 人才培养方案对接岗位技能。新常态下的企业技术、管理与服务日新月异,岗位技能也随之不断发展变化,专业要紧密对接几家深度合作的大型、龙头企业,以请进来和走出去两种形式保持校企双向交流,及时掌握职业岗位技能要求的变化,及时改革和调整专业人才培养方案,以实现在达成岗位技能培养目标的同时,确保专业培养并跑甚至领跑市场岗位技能,将校园文化建设与专业人才培养相对接,将专业技能竞赛、“挑战杯”等专项活动与专业人才培养相对接,为学生创新创业奠定坚实的专业技能基础。

2. 建立系统性的创新创业课程体系。紧跟经济转型和产业变迁的市场形势,以专业就业岗位或岗位群的工作需要为出发点,以培养学生的创新创业意识和素养为核心,设计具备梯级特征的课程体系和课程内容,课程体系要实现所有理论课程中融入创新创业理念^[3],并实现创新创业理论与实践并重,保证学生所学知识能与岗位技能的前沿对接,为其创新创业奠定坚实的专业基础。

3. 加大对创新创业师资的引进、培养和激励。制定专业人才队伍建设规划,建立专职为主、专兼结合,由专职教师、企业家、和创新创业专家组成的创新创业教师队伍;积极利用好人社部《关于支持和鼓励事业单位专业技术人员创新创业的指导意见》,支持和鼓励专业教师挂职、参与项目合作、兼职、离岗创业,以产学研结合为载体,促进双创教师队伍建设、创新成果转化、高新技术产业发展三方联动,积累创新创业教育经验。在放管服改革的背景下改革教师职称评聘制度,建立创新创业专职教师职称评聘办法,激发教师的创新创业活力;打通“创新链”与“产业链”,建立成果共享利益链^[4],激发各种创新主体、各种创新行为的活力;改革教师绩效考核标准,突出对教师创新创业教育方面的考核评价。

4. 开发“双创”教材,改进教学方法。将适应岗位性创新创业意识培养和创造力培养的教学方法应用于具体教学,开发适应专业双创需要的教材;将培养创新意识、培育创业思维的教学方法运用于实际教学。注重发挥课堂教学的主渠道作用,将创新创业行动过程与专业实践课程完美结

合,改进教学方法,突出双创能力培养,重视不同专业和课程的融合,注重把经济学、金融学、管理学等相关知识引入教学内容体系,广涉猎、强操作,以参与式、互动式、体验式等方式引导学生开展自主学习,自主实践,达到能创造性地解决专业工作中遇到的实际问题和困难,自觉提升双创综合素质和能力的目标。

(三)融合社会力量,拓宽创新创业平台

1. 建设校内双创平台。基于双创课程的教学需要,改造现有的实训实践场所,整合校内实训实践资源,融合双创课程与专业岗位能力培养的实践性课程教学内容,培养学生的岗位创新创业的思想;建设学生创业园区、双创基地、双创孵化基地,给予必要的资金、技术、场地、设备支持;基于专业学生社团,广泛争取行业企业支持,开展创新性强、实践性高、与专业联系密切的第二课堂活动;动员历届校友创办创业者校友联合会,推动与企业的产学合作,积累创业实践资源。

2. 开拓校外双创平台。坚持协同育人导向,推进校企合作育人,利用职教集团的资源优势,主动签约大学生创新创业基地,结合跟岗实习和顶岗实习机会,提供给学生直观了解、亲身接触行业企业的机会;积极争取企业的创业导师、创业校友来校讲座;鼓励有需要的学生利用课余时间,提早

接触社会,参与一些投资少、见效外、风险小的创业项目,积累创业经验。

(四)四位一体,构建科学的创新创业评价体系

高职院校创新创业教育评价不以大学生创办商业实体或者申请专利获竞赛获奖的数量作为判断标准,更不能以创办商业实体的成败作为判断标准,而应该以学生通过接受创新创业教育获得的创业意识和创新能力为核心的综合素质为判断标准。要改革单一标准化考试形式,从知识测验转向能力测验,从结果测验转向过程测验,从千人一卷测验转向个性化测验,鼓励学生创新性、独立性和批判性的思考。这就需要学校、政府、学生、社会形成共识,共同设计全面的、有针对性的、具体的考核评价指标。

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高职院校投资与理财专业课程开发的思路

兰 桂 华

摘 要: 基于高职院校投资与理财专业的特点,分析了课程设置中的难点问题,提出了课程开发过程中应注重理论与实践相结合、校企加强合作、考证与能力培养兼顾等原则,阐述了以就业为导向开发专业课程体系;以培养职业能力为原则,设计课程标准;以基于工作过程为指导,设计课程教学内容和方法;在校企合作的基础上,推动实训课程的实施;“以赛代训”,建立理论与实践一体化的人才培养体系的课程开发整体思路。

关键词: 高职;投资与理财;专业建设;课程体系;课程开发

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随着我国证券市场以及银行、保险、理财业务的迅猛发展,投资理财行业异军突起,许多高职院校纷纷开办投资与理财专业。然而,相对其他专业而言,投资与理财专业是一个紧贴市场、理论与实务并重的专业,高职院校如何加强专业建设,以适应市场对人才知识结构的需要,如何科学地开发投资与理财专业课程体系,仍是目前亟待解决的问题。

一、高职院校投资与理财专业课程设置中的难点

(一) 专业培养方向宽泛,课程设置范围广

高职投资与理财专业的培养目标是:服务于工商企业、银行、证券公司、专业理财机构的,掌握证券投资与综合理财知识,具有证券经纪服务和综合理财规划能力,能够从事投资分析与咨询、客户理财方案制定、金融机构柜台操作等工作的高端技能型人才。对应的就业岗位主要有:证券公司、投资公司、基金公司的投资分析与业务代理岗位;银行与保险机构的投资咨询、理财服务和柜台业务岗位;企业事业单位的会计、理财岗位等。由此可见,高职投资与理财专业至少涉及银行、保险、证券、企业财务等四个大的专业方向。如果课程的开设囊括这几个方向的话,必然导致教学内容多而杂、广而浅,培养的学生貌似“样样通”,却样样都不能精通,给学生的就业造成被动。但是,如果将这些方向整合成更具体的培养目标,比如

保险、证券等,又会导致专业口径太窄,使学生的就业同样遇到困难。

(二) 单纯的基于工作过程而设置课程体系,并不完全适用于投资与理财专业

基于工作过程设置课程体系是当前高职教育课程改革的总体趋势,课程教学重在培养学生的实践能力,对专业理论知识的要求是以够用为度,不需要全面掌握。然而,投资与理财专业对理论功底的要求很高,其丰富而全面的理论知识是顺利开展工作的前提,相反,工作过程却相对简单。如证券经纪人岗位,工作过程主要是客户关系的建立与维护,引导客户登记开户及完成交易,相当简单,学生通过较短时间的模拟实训便可较快进入工作过程。但是,要做好经纪人,并且在这个业务员的岗位上有所发展,就必须在理论上有深厚的功底,能够充分把握宏观经济、行业经济、企业经济的发展趋势,并对证券产品进行娴熟的技术分析。

(三) 校企合作难度较大,制约了实践教学地开展

学校与行业、企业合作办学是高职专业教育获取校外优质资源的较好途径,通过引进行业企业的优秀人才参与高职教育,可以更好地实现学校与社会的对接,从而达到学生一毕业就能直接上岗的目的。但是,投资与理财专业的校企合作开展难度较大,主要的阻力来自社会,而不是学校。

高职金融专业实践课程开发探析

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摘要:课程开发是高职教育改革的主要内容,也是改革的重点和难点。高职金融专业应适应金融业发展的需要,在基于工作过程的基础上,借鉴国际经验,根据金融岗位群的任职要求要求开发实践课程体系。金融专业实践课程开发要坚持开放性、职业性、校企合作的原则。

关键词:高职; 课程开发; 实践教学

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金融专业实践课程开发一直是一个值得认真思考的问题,一方面,由于国家对金融企业的严格监管导致该专业与金融企业签订校企合作、实现深度合作非常困难;另一方面,金融专业实践能力的培养又具有本专业独有的优势。发挥专业优势,创新校企合作模式开发金融专业实践课程,能有效提升专业实践教学效果。

一、当前高职金融专业实践课程开发存在的问题

1. 不能适应金融业发展的需要

随着现代金融业电子化、信息化、网络化的发展,尤其是互联网金融的发展,银行等金融业的创新步伐明显加快,在金融营销方式上,由传统营销向网络营销转变,经营理念上,由“产品中心主义”向“客户中心主义”转变。传统的金融专业实践课程开发更多注重的是前台员工或客户经理基本业务操作技能的训练,它已经难以适应现代金融发展的需要。金融业的发展对金融人才的需求发生了变化,特别需要从业者具备较强的营销技能,能够根据产品特点制定营销策略,并掌握网络营销能力;金融产品层出不穷,还需要从业者具备较强的再学习能力,能够在较短的时间内掌握新的业务技能并具备一定的创新能力。

2. 专业标准划分过细

教育部《高等职业学校专业目录(修订二稿)》将金融专业分为九大专业类别,国家层面的专业划分过细、相似。虽然教育部职业教育与成人教育司制定了金融各专业标准,但是不同金融专业培养目标趋于一致,比如同一专业制订多个差异明显的培养目标和基本的就业岗位。学校层面大多没有制定与企业岗位要求配套的专业培养标准,专业教师缺乏企业工作经历,不能准确指导学生胜任工作岗位要求。

3. 职业能力定位不准

职业学校对金融企业的人才能力需求研究不细致,导致制定的教学计划针对性不强,培养的学生职业能力达不到企业的要求,培养的学生不能适应岗位工作任务要求,正式上岗前还必须接受企业的岗前培训;不同层次的职业教育对培养学生的能力定位不准,分不清中职与高职学生能力的界限,人才培养标准同质化,满足不了企业对不同层次人才的需求。

4. 知识能力定位混乱

由于大多数职业院校教师缺乏企业实践经验,对金融企业岗位实际工作流程和过程不了解,教学中把握不准理论知识的适度性;理论和实践教学内容与实际岗位需求脱节,相关课程知识点重复,没有优化协调;知识衔接性不好,先修课程与后续课程课程没有延续性,贯穿基本职业技能的课程主线模糊混乱。

5. 课程标准制定粗放

金融专业一般都制定了课程标准,但是课程标准流于形式,课程单元的细化标准不到位;授课内容与深度把握受教师水平制约,课程标准严肃性不够;教师随意修改课程标准,缺乏课程教学团队,或者教学团队不能再课程标准的制定、课程教案的编写上发挥团队智慧,也很少吸收行业专家参与。

6. 课程开发过程流于形式

实践课程的开发必须紧跟区域经济发展,紧跟产业发展的需要,课程开发过程要经过前期充分的市场调研论证,根据金融岗位技能需要确立课程培养目标,在此基础上严肃设计课程的知识结构以及实施方式。但不少学校的开发过程流于形式,更谈不上行业企业参与课程开发。

二、国外职业教育实践课程开发经验借鉴

1. 德国的“双元制”

双元制是指学生在学校接受理论培养和在企业接受实践技能培训相结合的一种高职教育形式。德国的企业与高校联合办学是职业教育发展的一个鲜明特色,德国职业教育课程设置,强调的不是理论联系实际,而是实际联系理论,在课程设置上不追求学科知识的全面性,而是按照区域经济社会的需要设置学科和相应的课程。德国职业院校有大量的兼职教师,到学校代课或指导学生,他们本身是企业的技术或管理人员,其代课量占到整个职业院校课程额的25%^[1]。接受高职教育的学生一般要经过三年的严格训练,并且通过由工商联合会的考核方能毕业。

2. 澳大利亚的TAFE模式

TAFE(Technical And Further Education)的意思是“技术与继续教育”。TAFE将技术教育及继续教育结合到一起,进行开发、实施与管理。TAFE课程的开发依据是由行业培训咨询组织制定,并经澳大利亚国家培训局批准后颁布的培训包。TAFE的课程开发从行业对人才的岗位需求入手,分析确定能力体系,在结合教学领域分析的基础上,筛选教学内容,然后根据职业能力标准将教学内容分解成不同课程,最后根据课程学习顺序设计出课程实施方案。职业院校都会从企业聘任技术经验丰富的专家作为兼职专业教师,兼职专

Countermeasures for Cultivating Innovative and Entrepreneurial Talents of Cross-border E-commerce on the Background of Regional Economy

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ABSTRACT

Under the background of the continuous improvement of my country's social modernization and enhancement of economic strength, cross-border e-commerce trade, as a new development model of the foreign trade industry, not only provides favorable conditions for Chinese companies to expand overseas marketing channels, but is also an only way for Chinese foreign trade companies to realize comprehensive transformation and upgrading. At present, cross-border e-commerce has become the important component part of China's e-commerce and foreign trade with its own diversified advantages. How to explore a strategy suitable for the continuous improvement of China's cross-border e-commerce has become one of important social development strategies in the contemporary society. This article focuses on a detailed analysis of the effective training path of cross-border e-commerce innovative and entrepreneurial talents on the background of the regional economy, and provides active help for the further improvement of China's cross-border e-commerce comprehensive strength.

CCS CONCEPTS

• Applied computing; • Education; • E-learning;

KEYWORDS

regional economy, cross-border e-commerce, innovative and entrepreneurial talents, training path

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1 INTRODUCTION

As an important development goal and mission of a modern social enterprise, how can we cultivate compound entrepreneurial talents

with high professional ability and professionalism for the society has become one of the important development goals of various industries in our society. In the process of cultivating professional talents in colleges and universities in China, we need to focus our training on how to improve students' innovation and entrepreneurship capabilities. Especially in the process of the continuous improvement of the overall development level of China's society and the continuous change of social structure, the cross-border e-commerce industry has also changed accordingly. The multi-format integration innovation can meet the development needs of the cross-border e-commerce industry and people's real life needs, which not only has become one of the new development directions of the e-commerce industry, but also can bring many opportunities for the development of cross-border e-commerce enterprises. In order to actively respond to the calls and requirements of "Popular entrepreneurship and widespread entrepreneurship", colleges and universities must cultivate the innovative and entrepreneurial capabilities for cross-border e-commerce talents. Especially on the background of the GBA strategy, the cultivation and complement of cross-border e-commerce entrepreneurship talents will be an important guarantee for vigorously promoting the economic development of the GBA and building a world-class Bay Area. This paper first briefly analyzes the essence of innovation and Entrepreneurship and the development level of cross-border E-commerce, and then discusses in detail the major issues of cross-border e-commerce innovation and entrepreneurship training in universities and colleges, finally, the effective ways to solve the problem of cross-border e-commerce innovation and entrepreneurship training are given.

2 THE ESSENCE OF STRENGTHENING INNOVATION AND ENTREPRENEURSHIP CAPABILITIES

2.1 Characteristics of innovation and entrepreneurship in each stage

For innovation and entrepreneurship, it has a certain professional background. Regardless of any innovation and entrepreneurship model, it is a pioneering activity based on a certain profession. Therefore, innovation and entrepreneurship have certain characteristics of professional activities essentially. Innovation and entrepreneurial growth can be synchronized with career growth. However, not all professional activities are innovation and entrepreneurship activities. Innovation and entrepreneurship activities also have certain characteristics of commercial activities, and their essential attribute is profitability. However, the work that non-profit

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organizations such as public welfare institutions and government agencies carried out can only be characterized as a purely professional activity. Innovation and entrepreneurship need to start with working entry, and then creatively carry out related work in specific professional activities. Through the continuous accumulation of innovation and entrepreneurship energy, starting from small innovations and partial improvements, gradually achieving the goals of major innovation and cost breakthroughs. Through the change from qualitative change to quantitative change, it has the ability to fully contend and compete with industry opponents.

2.2 Cultivate the core goal of innovation and entrepreneurship

For innovation and entrepreneurship, it is not only an act of seeking a high-quality life, but also a process of practice. Enterprises need to pay attention to the ability training goals of innovative and entrepreneurial talents. Not only must they emphasize on some of the goals that only a few students can achieve, such as job creation, entrepreneurial success, and the establishment of new enterprises, but also from the perspective of student personal growth. To start, students are encouraged to gain a lot of practical experience through real innovation and entrepreneurship scenarios or simulated actual innovation and entrepreneurship scenarios, and fully experience the innovation and entrepreneurship activities related to the major they have learned. On this basis, students are encouraged to combine practical perception and personal reflection in the process of cultivating innovation and entrepreneurship, so that their knowledge, spirit, skills, and personality can be fully optimized. If things go on like this, it will not only improve students' professional abilities and professional qualities, but also enable students to have the awareness and ability to carry out creative work in future jobs, laying a solid foundation for students to become compound entrepreneurial talents.

2.3 Effective integration of innovation and entrepreneurship training and professional education

As far as innovation and entrepreneurship is concerned, when it is used as a component of the university's goal of cultivating relevant talents, it does not exist in isolation, but can play its due role through mutual promotion and complementation with professional capabilities. Only when the process of cultivating innovative and entrepreneurial talents in colleges and universities can effectively connect and integrate with the process of cultivating innovation ability, can students fully understand the essence of innovation and entrepreneurship, and effectively grasp the essence and connotation of innovation and entrepreneurship. Therefore, in the process of developing innovation and entrepreneurship education, colleges and universities should avoid opening up a new training system that is separated from professional education, but should ensure that innovation and entrepreneurship education can be closely integrated with professional education and penetrate each other. The advantages of this special and integrated education model have become more and more obvious in the process of cultivating innovative and entrepreneurial talents in universities. It has not

only been unanimously affirmed by relevant people, but also has reached a highly consensus in related fields.

3 CHINA'S CROSS-BORDER E-COMMERCE DEVELOPMENT LEVEL AND DEVELOPMENT SPACE

3.1 china's cross-border e-commerce development level

Through the effective application of short video marketing methods and content marketing methods on social platforms, China's cross-border e-commerce not only has high accurate traffic, but also achieved good brand marketing effects. It has helped Chinese companies to lay the foundation of developing cross-border e-commerce and expanding overseas. The full integration of cross-border e-commerce and social platforms provides a good environment for the promotion of new growth points for cross-border e-commerce. At the same time, on the background of the ever-expanding scale of cross-border companies and imports in my country, many cross-border companies have actively tried the O2O model that effectively combines online stores and offline physical stores. This model not only provides new ideas for China's cross-border businesses development, but also provides more opportunities for strengthening the overall strength of the industry. In addition, with the continuous popularization of modern information technologies such as artificial intelligence, the Internet of Things, cloud computing, and big data, various industries have more opportunities to explore overseas markets with the help of cross-border e-commerce. At present, a brand-new model with intelligence as the core has been formed.

According to statistics from the Prospective Industry Research Institute, the scale of China's cross-border e-commerce transactions from 2013 to 2019 was 2.7, 3.75, 5.1, 6.3, 7.6, 9.1, and 10.8 trillion yuan, with an average annual growth rate of 22.46%. Guangdong Province, as the core economic region of the GBA and the largest province in cross-border e-commerce, the province's cross-border e-commerce import and export volume has rapidly increased from 22.8 billion yuan in 2016 to 110.79 billion yuan in 2019 which drive the rapid development of the regional economy.

3.2 China's Future development space of cross-border e-commerce

Driven by the regional economic needs of the GBA, after a period of extensive development, China's cross-border e-commerce has gradually developed in the direction of standardization and refinement. Regulatory and operational measures are highly standardized, platform access requirements are highly rigorous, business integration is highly intimate, professional sub-tools are highly detailed, and market demand is highly detailed. The upgraded version of cross-border e-commerce has gradually replaced traditional grassroots entrepreneurship and has become new cross-border model. At present, cross-border e-commerce innovation and entrepreneurship in China is more difficult in terms of business thinking and entry points, and related characteristics are not easy to grasp. More comprehensive skills and technologies are urgently needed to meet the needs of innovation and entrepreneurship, and

the professional capabilities and business capabilities of innovative and entrepreneurial talents are urgently needed. What's more, consciousness puts forward higher and stricter requirements. Compared with traditional entrepreneurial models, it is not easy to accurately control the development prospects and broad space of innovation and entrepreneurship. According to Chen Haiquan, Dean of Guangdong Asia-Pacific E-Commerce Research Institute, the talent gap in the relative field of China's cross-border e-commerce is estimated to be as high as 4.5 million. Cross-border e-commerce compound talents, especially cross-border e-commerce innovation and entrepreneurial talents, will become an important bottleneck hindering the future development of the cross-border e-commerce industry.

4 ISSUES IN THE CULTIVATION OF CREATIVE AND ENTREPRENEURIAL TALENTS FOR CROSS-BORDER E-COMMERCE

4.1 The leading role of the government has not been fully utilized

As one of the main external motivations for colleges and universities to train cross-border e-commerce innovative and entrepreneurial talents, government factors have played a role in the top-level design and leadership of the cross-border e-commerce innovative and entrepreneurial talent training model. The government's guiding, leading, and controlling role should be fully demonstrated on the background of the leapfrog development of cross-border e-commerce, pilot reforms in universities, "Popular entrepreneurship and widespread entrepreneurship", and Internet +. At the macro level, the government should start from the two aspects of organizational activities and financial policy support, and play a leading role in the direction and top-level design of the training of cross-border e-commerce innovative and entrepreneurial talents in universities. At the micro level, the government should play a positive role in guiding and promoting in terms of supporting and financial policy, organizing activities, establishing a mentor bank, coordinating social forces, special supervision, effects evaluation on each stage. Therefore, in the process of cultivating cross-border e-commerce innovative and entrepreneurial talents in colleges and universities, government departments should give full play to the role of administrative constraints and direction guidance.

4.2 The main role of colleges and universities has not been fully exerted

In the course of setting up courses, colleges and universities must not only ensure that the cross-border e-commerce innovation and entrepreneurship curriculum system is relatively complete, but also fully integrate professional courses with innovation and entrepreneurship courses. In addition, the proportion between cross-border e-commerce practical courses and theories should be highly reasonable. In the process of supporting teachers, it is necessary to ensure that the teacher team has cross-border e-commerce innovation and entrepreneurship scientific research projects and teaching research projects, cross-border e-commerce innovation and

entrepreneurship activities hosting experience and guidance experience. The number of teachers with dual-teacher dual-ability qualifications should occupy a larger proportion. In the process of reforming the system, colleges and universities should formulate measures that can fully encourage staff and teachers to actively participate in the cultivation of innovative and entrepreneurial talents, optimize the allocation of funds for the cultivation of cross-border e-commerce innovative and entrepreneurial talents. The professional departments and management institutions related to the cultivation of innovative and entrepreneurial talents in the e-commerce industry should be established to give full play of their main roles.

4.3 The enthusiasm of students for innovation and entrepreneurship has not been fully stimulated

For foreign trade majors, factors such as their own mastery of relevant knowledge, network technology level, foreign language level, willingness of actively participate in innovation and entrepreneurship education, are foundations of their own acceptance of cross-border e-commerce innovation and entrepreneurship talent training. They are also key factors in the quality and effectiveness of cross-border e-commerce innovative and entrepreneurial talent training. Therefore the basic knowledge reserve and development potential of each student play a decisive role in the training effect of cross-border e-commerce innovative and entrepreneurial talents. In the process of cultivating the potential abilities of students, colleges and universities should conduct in-depth investigations and research on the professional ability training achievements of foreign trade majors, and examine the papers, awards, and awards that students have published in the cultivation of cross-border e-commerce innovation and entrepreneurship. In-depth exploration of the established e-commerce incubation projects and enterprises has fully stimulated students' enthusiasm for innovation and entrepreneurship.

4.4 Diversified social resources are not fully utilized

As an important auxiliary force for colleges and universities to train cross-border e-commerce innovative and entrepreneurial talents, the effective integration of social factors can not only enable colleges and universities to grasp the actual needs of cross-border e-commerce enterprises, the latest developments of enterprises, and changes in social supply and demand in real time, but also provide a good practice environment and training positions for teachers and students in colleges and universities. The aim is to continuously improve the guidance level of cross-border e-commerce professional teachers, and further exercise students' professional skills to ensure that college teachers and students have a better understanding of cross-border e-commerce, a high degree of familiarity, rich cross-border e-commerce practical experience, and improvement of their own innovative thinking ability. Social factors involve many institutions such as scientific research institutes, business units, industry associations, etc., which through the diversified methods to carry out collaborative education with colleges and universities. With a wide variety of auxiliary methods, a large auxiliary range, and a

wide range of auxiliary degrees, it has played a positive role in cultivating cross-border e-commerce innovative and entrepreneurial talents in colleges and universities.

5 EFFECTIVE WAYS TO SOLVE THE PROBLEM OF CULTIVATING TALENTS FOR CROSS-BORDER E-COMMERCE INNOVATION AND ENTREPRENEURSHIP IN UNIVERSITIES

5.1 Strengthen the effective highlighting of the regional characteristics of cross-border e-commerce innovation and entrepreneurship talent training

In the process of cultivating cross-border e-commerce innovation and entrepreneurial talents, colleges and universities should not only base themselves on the regional economy and serve the regional economy as the goal, but also play different roles to effect advantage characteristics according to different regional locations in the process of developing cross-border e-commerce. Therefore, colleges and universities should take measures to adapt to local conditions to train cross-border e-commerce innovation and entrepreneurial talents, and take corresponding effective measures to improve students' cross-border e-commerce innovation and entrepreneurship capabilities according to the talent needs of cross-border e-commerce in the region and the characteristics of industry development. The problems in the training process should be solved one by one. This will not only enable the regional economic development to be well connected, and fully demonstrate the regional characteristics of colleges and universities for cultivating cross-border e-commerce innovation and entrepreneurial talents, but also obtain local high-quality corporate resources through local materials, and ensure the effective school-enterprise cooperation model be carried out. While improving the quality of cultivating cross-border e-commerce innovation and entrepreneurial talents in colleges and universities, it will further strengthen students' professional ability and professionalism.

5.2 Strengthen the effective demonstration of the practical ability of cross-border e-commerce innovation and entrepreneurship talents

In the process of cultivating the ability of cross-border e-commerce innovation and entrepreneurship talents, colleges and universities need to pay great attention to the following aspects: First, in the process of setting up and arranging practical teaching, it is necessary to integrate point and surface step by step. Second, colleges and universities must ensure that the professional teaching system can penetrate and fully integrate with the practical teaching system of cross-border e-commerce innovation and entrepreneurship talent cultivation. The cross-border e-commerce innovation and entrepreneurship talent training system developed by universities is divided into professional cognitive training phase, professional basic training phase, professional improvement training phase, and entrepreneurial incubation training phase. Professional education

and innovation and entrepreneurship education should be carried out in each training phase effectively. This will not only ensure that students' professional abilities are effectively cultivated, but also fully enlighten students' sense of innovation and entrepreneurship, and lay a foundation for the improvement of students' innovative spirit and innovative thinking ability.

5.3 Strengthen the establishment and improvement of cross-border e-commerce innovation and entrepreneurship ability training system

For cross-border e-commerce innovation and entrepreneurship capabilities, it is mainly based on professional capabilities. Therefore, as a basis for cultivating students' innovation and entrepreneurship capabilities, the setting of professional curriculum systems should not only be optimized and updated according to the actual needs of the development of the cross-border e-commerce industry, but also must fully integrate the necessary ability training courses to fully control the new development of the cross-border e-commerce industry in the curriculum system. At the same time, after optimizing and perfecting the relevant curriculum system, it is necessary to strengthen the construction and development of new courses for new technology training, and to transform and upgrade the original course content according to changes in specific job requirements. Comprehensive consideration and reform of resources, teaching models, teaching methods, teaching content, and assessment models should be carried out. Through the teaching concepts and methods advancing with the times, the students' double innovation psychological quality is inspired, the double innovation thinking ability is cultivated, the double innovation practice ability is exercised, and the double innovation enthusiasm is strengthened.

5.4 Strengthen the overall construction of training bases for cross-border e-commerce innovation and entrepreneurship

First, build a practical business incubation studio in the university to achieve "introduction of enterprises to the university". Colleges and universities can establish a practical and feasible cross-border e-commerce actual business incubation studio according to the actual work scene of the enterprise, and provide students with a training place that can not only generate income, but also carry out actual teaching. At the same time, colleges and universities must ensure active cooperation between relevant companies and established actual business incubation studios. By effectively introducing corporate sources and corporate trading platforms, university shall invite outstanding corporate talents to enter campuses to conduct educational seminars, and hire corporate professionals to become teaching mentor for cross-border e-commerce innovative and entrepreneurial talents. In addition, while colleges and universities actively establish their own actual combat entrepreneurial incubation studios, they must also actively promote and continuously explore the entrepreneurial incubation bases jointly built by school-enterprise cooperation and on-campus productive training bases. The stockholders operating method and board management model could fully integrate the practical teaching resources inside and

outside the school, introduce all enterprises related to the cross-border e-commerce industry chain into the campus, and provide enterprises with a steady stream of intellectual support and venue services.

Second, build a training base for off-campus enterprise alliances, and realize "running school and entering enterprises". Colleges and universities should actively try to develop cooperation and alliances with cross-border e-commerce chambers of commerce and enterprises, and give full play to the quantitative advantages of cooperative organizations with higher alliance characteristics. Colleges and universities can directly set up the training base in the president-level enterprise of the alliance. The clear understanding of the attribute of the alliance training base possessed by the training base can correctly view that it is not setting up a training base in a certain company in the alliance. On this basis, through the full use of the trade resources and business premises of the alliance companies, a solid and secure internship training base for cross-border e-commerce students will be established outside the school. In this process, universities must select several president-level companies for long-term cooperation. In addition, for students entering enterprises for internships, colleges and universities should select part-time tutors and professional teachers with high professional ability to directly guide them. After the expiration of the student internship period, the students must be professionally assessed. The students can be employed only by assessment results reaching the standard, and then choose to work directly in the company after graduation.

Third, build a practical and entrepreneurial base for off-campus industrial parks to achieve "school running into the park". Colleges and universities should try to actively cooperate with the cross-border e-commerce innovation and entrepreneurship incubation industrial park, and through the development of good school-enterprise cooperation, establish a fixed industrial park for cross-border e-commerce students outside the school. At the same time, the cooperation park established must have the ability to provide training bases and places for the cultivation of cross-border e-commerce innovation and entrepreneurial talents, and provide one-to-one assistance for students to develop cross-border e-commerce innovation and entrepreneurship. In this process, assisting enterprises should provide assistance for students to carry out practical innovation and entrepreneurship in terms of entrepreneurial mentors, entrepreneurial channels, and entrepreneurial funds. In addition, the relevant government departments where the school-enterprise cooperation park is located should also provide policy support for cross-border e-commerce innovation and entrepreneurship students to carry out practical learning in accordance with the actual situation .

5.5 Strengthen the optimization of the top-level design of the cross-border e-commerce innovation and entrepreneurship training model

Relevant government departments should conduct full research on the combination of cross-border e-commerce majors in colleges and universities, cross-border e-commerce companies, and cross-border e-commerce industries, base on which refine relevant policies for

cross-border e-commerce innovation and entrepreneurship development, trade models, and university pilots, and ensure that relevant policies and measures are effectively implemented. At the same time, relevant government departments will also make comprehensive preparations for the next batch of pilot projects based on the actual needs of the college cross-border e-commerce innovation and entrepreneurial talent training pilot. On this basis, the government shall give full play to the leading role to form a college association for the training of innovative and entrepreneurial talents for cross-border e-commerce in colleges and universities, so as to provide a good foundation for the cultivation of innovative and entrepreneurial talents for cross-border e-commerce. In addition, government departments must give full play to their own docking measures, cooperation forces, and the role of intermediaries to ensure that social forces such as cross-border e-commerce companies, associations, and industries can be fully integrated with cross-border e-commerce majors in colleges and universities.

5.6 Strengthen the active encouragement of social forces to participate in the cultivation of cross-border e-commerce innovation and entrepreneurship capabilities of colleges and universities

Universities and relevant government departments must first ensure the stable development of school-enterprise cooperation mechanisms, the high feasibility of innovative participation models, and the well-opened channels of participation. In this way, not only can college students and teachers enter the society and continuously practice effectively in terms of training base environment, channels, and systems, but also provide assistance for cross-border e-commerce companies and organizations to enter campuses and fully develop school-enterprise cooperation. At the same time, colleges and universities should combine the actual needs of cross-border e-commerce companies and industries, carry out academic research and paper writing, joint cultivation and incubation of innovative and entrepreneurial projects and many other content in the process of setting cross-border e-commerce majors, get the intellectual support and financial support of the enterprise to the greatest extent. This will not only enable the company to effectively achieve its goals of becoming more solid, stronger, and larger, but also to maximize social forces. The enthusiasm and auxiliary potential of social forces can be fully utilized by colleges and universities for cross-border e-commerce in the process of cultivating professional innovative and entrepreneurial talents.

5.7 Strengthen the active development of cross-border e-commerce innovation and entrepreneurship skills training competitions and related activities

Colleges and universities can organize cross-border e-commerce companies to carry out diversified competitions, so that students can actively listen to the lectures of successful cross-border e-commerce innovation and entrepreneurship, actively analyze their failed entrepreneurial cases and successful entrepreneurial experience. Through relevant information collected extensively, the

students could explore the development space of the cross-border e-commerce market. Organizing students to make role-playing during team practice, or leading students to conduct entrepreneurial simulation before the competition, can effectively construct students' self-entrepreneurial experience from different angles. Entrepreneurship as a guiding method for cross-border e-commerce innovation and entrepreneurship activities can make the school-enterprise co-operation model between cross-border e-commerce companies and universities more effective. By carrying out similar competitions and activities, not only can students' cross-border e-commerce innovation and entrepreneurship projects be tested by the market, but to a certain extent, students can fully appreciate the value and truth of success and failure.

5.8 Continuously improve the scientific nature of learning methods for cross-border e-commerce innovation and entrepreneurship

In the process of cultivating cross-border e-commerce innovative and entrepreneurial talents, colleges and universities should completely abandon the traditional indoctrination teaching model and strengthen the cultivation of students' creative thinking and critical thinking. It must improve students' professional quality and ability as the training goal of cross-border e-commerce innovation and entrepreneurial talents in colleges and universities, and create a highly simulated cross-border e-commerce environment for students. In the process of constructing the teaching content system, it should focus on the typical tasks in the cross-border e-commerce link, and continue to explore the education system based on practical teaching methods in the cross-border e-commerce platform. The actual marketing results of students serve should be the main reference index for cultivating cross-border e-commerce innovative and entrepreneurial talents. In addition, we should strengthen the establishment of a service platform for entrepreneurship and innovation. Through the effective development of capitalization channels, professional services, and market mechanisms, we should ensure that the new integrated service platform for cross-border e-commerce innovation and entrepreneurship is open, all-element, convenient, and low-cost.

5.9 Continuously improve the feasibility of the training system for cross-border e-commerce innovation and entrepreneurship in universities

Colleges and universities should continuously enrich and dig in the innovation and entrepreneurship education resources of various professional courses related to cross-border e-commerce, and effectively develop special courses for cross-border e-commerce innovation and entrepreneurship education to ensure cross-border e-commerce innovation and entrepreneurship of the education curriculum system has been established and improved with regional characteristics. Universities should not only cooperate with other universities in and outside the province, but also actively cooperate with cross-border e-commerce industries and enterprises.

By adopting cross-border integration measures, students' cross-regional language communication skills can be further improved. The further strengthening and consolidation of e-commerce and trade knowledge enable students to have the ability of internship, so as to apply the knowledge and experience they have learned to practical work. Universities should also strengthen cooperation with cross-border e-commerce industries and enterprises to ensure that the established actual innovation and entrepreneurship bases and incubation parks are continuously improved.

6 CONCLUSION

With the development of economic regions such as the GBA, through detailed analysis and systematic research on the effective cultivation of cross-border e-commerce professional talents in my country's colleges and universities, we have made the conclusion that: as a clear social feature educational activities, the development of innovation and entrepreneurship education require not only the strong support of universities and relevant government departments, but also the full assistance of relevant enterprises and various social institutions. On this basis, colleges and universities should strengthen their effective grasp of the historical opportunities of regional cross-border e-commerce, make full use of the preferential system and preferential policies provided by the region, and combine the actual needs of students and the development needs of the cross-border e-commerce industry to ensure that the innovative and entrepreneurial talent training program has high feasibility and rationality. Through active guidance and encouragement, students can actively participate in regional cross-border e-commerce innovation and entrepreneurship related work, so as to contribute positive forces to the effective realization of e-commerce innovation and entrepreneurship talent cultivating goals.

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“互联网+”粤港澳大湾区高校跨境电商双创仿真实训室应用研究

——以广东机电职业技术学院国际贸易实务专业为例

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摘要 近年来粤港澳大湾区的跨境电商规模逐年增长,区域内双创型跨境电商人才短缺的问题也愈加凸显。通过研究粤港澳大湾区双创人才供求情况,探索高校建设跨境电商双创仿真实训建设,从而更好地培养双创型跨境电商人才。

关键词 跨境电商;双创仿真实训室;应用研究

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Research on Internet + Guangdong, Hong Kong and Macao Bay Area universities
cross-border e-commerce double-creation simulation training room application

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Abstract: In recent years, the scale of cross-border e-commerce in Guangdong, Hong Kong and Macao has increased year by year, and the shortage of dual-creation cross-border e-commerce talent in the region has become more and more prominent, this paper tries to explore the training of universities through the construction of cross-border e-commerce double-creation simulation training to train dual-creation cross-border e-commerce talent.

Keywords: Cross-border e-commerce, double-creation simulation training room, application research

随着互联网基础设施的完善以及全球性物流网络的构建,我国跨境电商交易规模逐年攀升,2018年达到9万亿元人民币,同比增长11.6%,占全国进出口总量近30%。跨境电商在粤港澳大湾区也得到了飞速的发展,湾区所包含的广东省内九个城市中,有四个城市已经设立了跨境电商综合试验区。统计数据显示,2018年中国20.5%的出口跨境电商卖家、19%的跨境电商网购用户集中在广东省。在以广州为首的四个综合试验区带动下,全省2018年跨境电商进出口增长72%。进军跨境电商已经成为越来越多外贸企业升级的路径选择,粤港澳大湾区对双创型跨境电商人才需求量大,人才缺口大,且对综合能力要求高。

一、粤港澳大湾区双创人才供求情况

粤港澳大湾区跨境电商高速发展面临的突出问题是

高素质综合性人才短缺,工作过程中环境和各国政策的多变对跨境电商从业者的综合技能和创新创业素质要求极高。相关专业人才培养储备不足已经成为制约区域跨境电商企业做大做强的重要因素。

跨境电商人才需要兼具国际贸易知识、电子商务知识以及创新创业的能力,在现有的高校专业设置中,企业很难从高校直接招聘到复合型人才。复合型跨境电商人才的培养是跨境电商行业发展的迫切需求。湾区高校经管专业的人才培养必须顺应市场需求,探索在新形势转型背景下如何通过跨境电商电子商务平台来培养符合行业、地区需要的高技能跨境电商人才。利用跨境电商电子商务平台开展国际经贸双创实训室是新形势下高职经管专业改革的突破口。在跨境电商人才的支撑下,大湾区电子商务行业才可能走得更快,做得更强。

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基金项目 全国教育信息技术研究2018年度课题“互联网+高校跨境电商双创仿真实训室建立与应用研究”(项目编号:186130084)研究成果。

基于“现代学徒制”的高职会计专业人才培养模式的探讨

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摘要：现代学徒制是实现产教融合校企合作的有效途径，实行现代学徒制的人才培养模式充分符合了当今社会对会计专业人才的需求。本文主要探讨高职会计专业在现代学徒制人才培养的重要性、培养目标和课程体系。

关键词：现代学徒制；高职；人才培养模式

国务院于2019年1月24日印发了《国家职业教育改革实施方案》即《职教20条》，明确要求职业院校应该不断总结现代学徒制在试点中取得的经验，以积极推动校企之间的深度合作。目前在各级政府的牵头下，有很多企业也积极行动起来，相应国家号召加入到校企深度合作的行列中来，下面对我国高职院校会计专业现代学徒制人才培养模式进行初步探讨。

一、高职会计专业实施现代学徒制人才培养模式的重要性

实施现代学徒制的人才培养模式，可以实现“招生即招工、入校即入厂”以及校企联合培养。因此，做好现代学徒制人才培养，对高职院校会计专业具有非常重要的意义。现代学徒制人才培养模式是以企业用人需求与岗位资格标准为目标，采用工学结合半工半读的形式，以学校、行业、企业的深度参与和教师、师傅的深入指导为支撑的一种人才培养模式。在现代学徒制的人才培养模式下，有利于实践教学活动的开展，强调在实践教学培养学生的实际操作能力，故现代学徒制在最大程度上能够满足职业教育的需求，符合当今社会对会计专业人才的需求。

目前我国高职院校培养出的会计专业毕业生与我国实际需要的会计专业人才之间还是存在着一定差距的，现在急需提高会计专业毕业生的动手操作能力，而实施现代学徒制就是一种较好的解决方式。在现代学徒制人才培养模式下，缩短了企业用人的适应期。现代学徒制模式下培养的学生，在学校及企业“双重环境”下，在学生学徒“双重身份”下，完成会计专业学习后，他们就能直接上岗，能胜任企业的会计工作岗位，在用人单位的适应期大大缩短。

二、高职会计专业“现代学徒制”人才培养目标

面向中小企业，针对合作企业在代理记账、税务代理、税务策划、疑难税务咨询等岗位的人才能力需求，培养具备扎实的专业知识、熟练的岗位技能和良好的职业能力，适应岗位需求，达到企业要求且拥有良好职业素养和发展潜力的高素质技术技能人才，具备良好的职业道德、身体素质和心理素质，以及良好的沟通表达能力。

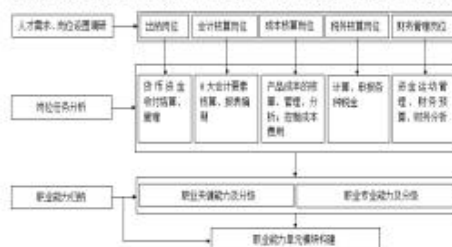


图1

自我学习能力、解决问题的能力和团队合作精神。

三、课程体系

（一）课程体系设计思路

针对合作企业的岗位人才需求的调研分析，明确会计专业人才培养目标及面向的职业岗位，以职业能力为核心的课程体系并制订专业课程标准。课程体系的设计思路如图1所示。

（二）职业能力分解和课程体系构建

表1 会计专业现代学徒制职业能力分析与对应课程一览表

职业能力层级	职业岗位	岗位工作任务	职业能力单元	对应课程及学分
（基础）	1、出纳岗位	1-1货币资金收付	1-1-1会现金收付	财务基础工具应用（2学分）； 直接实操-上（3学分）
		1-2货币资金收付	1-1-2会点钞	
		1-3货币资金收付	1-2-1会现金和银行存款记账	
		1-4货币资金收付	1-2-2会票据的书写	
	2、会计核算岗位	2-1资产核算	2-1-1能够进行材料物资账务处理	财务会计（上）（4学分）； 财务会计（下）（4学分）
		2-2负债核算	2-1-2能够进行固定资产业务的账务处理	
		2-3所有者权益核算	2-2-1能够进行职工薪酬业务的账务处理	
		2-4收入费用利润核算	2-2-2能够进行所有者权益业务的账务处理	
	3、财务报表编制岗位	2-5财务报表编制	2-2-3能够进行收入费用利润业务的账务处理	
		2-6财务报表编制	2-3-1会编制资产负债表	
（高职）	3、成本核算岗位	3-1成本核算	2-3-2会编制利润表	成本会计（助理会计师考证项目）（4.5学分）； 直接实操-中（3学分）
		3-2成本核算	2-3-3会编制现金流量表	
		3-3成本核算	3-1-1会要素费用的归集、分配	
		3-4成本核算	3-1-2会成本计算	
	4、税务核算岗位	4-1税费计算	3-2-1能够进行成本费用分析	税收实务（3.5学分）； 直接实操-中（3学分）
		4-2纳税申报和纳税筹划	3-2-2能够进行成本控制	
		4-3税务核算	4-1-1会计算流转税	
		4-4税务核算	4-1-2会计算流转税以外各税种	
	5、财务管理岗位	5-1财务报表分析	4-2-1会纳税申报	财务管理（4.5学分）； 财务报表分析（3学分）； 管理会计（3.5学分）
		5-2资金管理	4-2-2会纳税筹划	
		5-3管理会计	5-1-1财务指标分析	
			5-1-2综合分析	
			5-2-1会货币时间价值	
			5-2-2会筹资管理	

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粤港澳大湾区背景下校企协同“双精准”育人模式研究

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摘 要:高校承担人才的培养,企业只负责接收实习,并没有形成教育过程的指导,也很少完成实习过程的验收和反馈,这就造成了整个教育过程的脱节,企业参与教学缺乏有力的强烈的吸引力,高等学校也很难找到企业融入教学的结合点;在高等院校和企业不同的教育环境下,依照不同的教育理念,采取多种教育方法。通过发挥沟通协调和考察监督的职能,保证校企合作能够“接地气”。

关键词:校企合作;双精准;粤港澳大湾区

粤港澳大湾区(下文简称“大湾区”)是指由广州、佛山、肇庆、深圳、东莞、惠州、珠海、中山、江门9市和香港、澳门两个特别行政区形成的城市群,位于“一带一路”建设的重要节点上,是继美国纽约湾区、英国旧金山湾区、日本东京湾区之后,世界第四大湾区,是国家建设世界级城市群和参与全球竞争的重要空间载体。目前,大湾区已初步呈现世界一流超大城市群和国际自由贸易港雏形,未来将成为“一带一路”建设的巨型门户枢纽和世界级经济平台、国际科技创新中心,一系列世界级工程正逐步开展,基础设施将得到进一步完善,产业结构将面临转型升级。

采用从“政府引领→高职院校实施→行业推荐→企业实践”的思路进行:首先,政府部门着眼于在方向引领、政策支持、创业扶持等方面为高校创业教育营造良好的外部环境;高校作为人才输送的主阵地,在人才培养中发挥关键作用。具体内容如下:

1 建立跨境电商双创项目孵化基地

“双精准”育人模式,成立跨境电商电子商务校企合作“双精准”育人人才培养系统,以协同理论与教育生态系统理论为指导,以“政行企校”合作为核心理念,将互联网作为沟通平台,引入企业控股集团丰富的企业和教学资源,融合政府资源、行业及第三方资源,探索建立“政府引导、行业参与、社会支持、企业和职业院校双主体育人”的人才培养新模式,推进行业企业参与职业教育人才培养全过程,促进市场和人才供给的良性互动,促进高校与政府、行业、企业建立紧密的联盟关系,实现精准教学,精准就业。

2 “双精准”班跟岗学习与实训训练

学校根据教学计划和人才培养方案,每年选派一定数量的指定年级、专业的学生组成企业“双精准”班,“双方共同就”双精准”培养班级的人才培养方案、课程体系、评价模式、教学模式改革等进行商讨,共同开发相关合作企业特色课程,以项目任务和工作流程为导向,以岗位需求和职业技能要求为依据,对接电子商务企业岗位群的实际需要开发、设计课程,构建起以学生为中心、以职场典型的真实任务为载体、功能相对独立的项目化专业课程体系。

3 企业“云导”式学校培养模式

第一阶段,企业导师入驻,实现课程前置教学。企业指派专业的讲师到校开展课程教学和带队进行实操项目,调派不同的岗位讲师进行授课,公司导入的实际项目会依托学校老师带队,由企业导师负责指导,学校老师负责带队,根据课程进度将项目工作进行推进。第二阶段,学生“双精准”班模式参与企业项目化教学。

“双精准”人才培养模式是以产业人才需求为导向,通过产教融合校企深度合作,全面推进现代学徒制,工学一体,将工匠精神融入基础教育,形成健全完善的需求导向的人才培养模式,促进产业与教育联动发展。

3.1 以竞赛为抓手,打造省级特色专业品牌

利用在对外贸易、英语、商务等方面的优势,联合机电等工科专业,跨专业协同合作,工贸结合,引入跨境电商实施主体企业,校企

共同开发课程体系。由工科专业提供工科基础教育,由企业提供工科跨境电商项目进行项目化教学,形成独具特色的产教融合、校企合作育人的专业,具有院校、省级特色的专业品牌。

3.2 成立机电行业“双精准”班

校方根据教学计划和人才培养方案,每年选出一定数量的指定年级、专业的学生组成企业“双精准”班,由企业派出指导老师到校进行课程教学,校内学习结束之后,“双精准”班学生需到跨境电商双创孵化基地进行强化上崗学习,具体人数根据企业电子商务岗位需求、校方学生情况等因素,由校企双方协商决定。企业会依据学校对学已教的情况结合实际行业的进步要求,用实际项目操作的经验,针对不同学校不同专业,根据学生不同的知识水平,设计对应的课程计划,力求让参加订单班的学生能够从可接受的知识范围起步,从易到难,由浅至深。

3.3 与企业课程共建共管

校企双主体互动双向介入中,双方共同就“双精准”班的人才培养方案、课程体系、评价模式、教学模式改革等进行商讨,共同开发相关合作企业特色课程,以项目任务和工作流程为导向,以岗位需求和职业技能要求为依据,对接电子商务企业岗位群的实际需要开发、设计课程,构建起以学生为中心、以职场典型的真实任务为载体、功能相对独立的项目化专业课程体系。

3.4 多岗位轮岗,多企业就业选择

企业积极与各高校紧密合作,探讨如何更好提高毕业生实习质量,提高毕业生就业率。在深圳,广州积累了众多与电商相关的合作企业,建立了成熟的人才战略培养模式,经过公司实际教学及强化训练后,学生亦可以选择每月到企业参加双选会的企业中寻找适合自己的跟岗企业,同时公司作为强大的后盾在学生跟岗期间,为学生提供保驾护航。

校企合作,产教融合是高职教育发展的必然之路。高职院校要打破这一局面,必须走出封闭办学的方式,大力推进政校企协同育人的联合办学模式,发挥政府的协调和主导作用,调动企业和行业的积极性,为产学合作提供平台和行业指导,高职院校发挥主体作用,积极主动融合各方力量,培养高素质技术人才。

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