

International Journal of Humanities and Social Sciences

SEPTEMBER 2023 VOLUME 3 NUMBER 3

Publisher: ACADEMIC PUBLISHING HOUSE
Address: Quastisky Building, Road Town, Tortola, British Virgin Islands
UK Postal Code: VG1110

E-mail: editor03@acadpubl.com
<http://www.acadpubl.com/ijhss.aspx>



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Reform Of Teaching Mode of Financial Accounting Course in Higher Vocational Colleges Under the Background of Big Data

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Abstract: At present, the development of big data technology has had a positive impact on education. In this context, we should also recognize the shortcomings of some teaching models, which makes the teaching efficiency and quality of financial accounting courses in higher vocational colleges can not be guaranteed. In this regard, this paper analyzes the problems existing in the reform of the teaching mode of financial accounting course in higher vocational colleges under the background of big data, explores effective reform strategies, and provides important reference and strong support for the reform of the teaching mode of financial accounting course in higher vocational colleges.

Keywords: Big data; Higher vocational education; Financial accounting course; Teaching mode; Reformation

1. INTRODUCTION

At present, the education cause is developing rapidly, and the traditional teaching mode of higher vocational education can no longer meet the development needs of students. It is necessary to pay attention to the reform of the teaching mode of higher vocational courses and reflect the positive impact of modern science and technology on the development of education cause. It is necessary to recognize that there are some problems in the teaching mode of financial accounting course under the background of big data, and optimize the teaching mode by analyzing the problems, so as to meet the requirements of teaching reform in higher vocational education.

2. PROBLEMS IN THE REFORM OF TEACHING MODE OF FINANCIAL ACCOUNTING COURSE IN HIGHER VOCATIONAL COLLEGES UNDER THE BACKGROUND OF BIG DATA

2.1 Teachers lack the ability to develop and apply big data

Teachers are the leaders of the teaching reform of financial accounting course in higher vocational colleges, and the teaching level of teachers will affect the efficiency and effect of the teaching model reform of financial accounting course. In the context of big data, some teachers lack the ability to develop and apply big data, and generally adopt traditional teaching

methods. In the teaching work, teachers' application of big data technology is not active enough, and the effect is not ideal, which makes it difficult to effectively promote the reform of teaching mode.

In addition, the construction of teachers in higher vocational colleges is affected by certain factors. In the introduction of finance and accounting teachers, higher vocational colleges often pay attention to the academic qualifications of talents, but do not pay attention to the information-based teaching ability of talents. At the same time, it is difficult for teachers to better carry out teaching work if the application of big data is not in place, which leads to the failure of the reform of the teaching mode of finance and accounting courses promoted by big data in higher vocational colleges.

2.2 Incomplete information facilities

The reform of the teaching mode of financial accounting courses based on big data should be supported by relevant facilities. It not only needs information related teaching tools, but also should pay attention to the supporting and improving of other facilities and equipment, such as some software. However, in the current reform of the teaching mode of financial accounting course, although higher vocational colleges pay attention to the construction of practical teaching bases, they lack new concepts for the application of big data and can not better improve the relevant supporting facilities. In addition, the support of information facilities is more dependent on the support of funds, and the implementation of information construction in teaching is not in place, which makes it difficult to provide convenient conditions for teachers to use big data to carry out teaching. If the support of facilities is not in place, teachers cannot better use big data to assist students in learning. This will increase the difficulty of teaching model reform [1].

2.3 Students are not enthusiastic about applying big data

Students are the main body of the reform of the teaching mode of finance and accounting courses in higher vocational colleges, and their learning enthusiasm will determine whether the teaching reform is smooth or not. However, in the current reform of the teaching mode of finance and accounting courses, some students do not have a deep understanding of big

data, and teachers do not get enough feedback on the learning situation of students' application of big data, and students in higher vocational colleges have a weak cultural foundation. They do not have strong initiative in learning and cannot provide support and cooperation to teachers. Students cannot complete some tasks set by teachers satisfactorily, and students cannot actively express their true ideas to teachers, which makes teachers unable to understand the comprehensive and true learning situation of students, and therefore affects the normal progress of the reform of teaching mode of financial accounting course.

3. EFFECTIVE STRATEGIES FOR THE REFORM OF TEACHING MODE OF FINANCE AND ACCOUNTING COURSES IN HIGHER VOCATIONAL COLLEGES UNDER THE BACKGROUND OF BIG DATA

3.1 change the idea, improve the ability to adapt

Changing ideas is the premise and basis for teachers to adapt to the current social development situation and have a deep understanding of big data. In the reform of the teaching mode of finance and accounting courses in higher vocational colleges, teachers should recognize that big data has a positive impact on social development and education, and should actively learn and master big data technology [2].

From the perspective of teachers' own development, in the process of contact, understanding and application of big data technology, teachers can improve their own requirements. They not only need to master the application methods of big data technology, but also can form correct ideas and concepts of big data application, and carry out teaching work according to relevant national policies and school decisions, so as to gradually improve their comprehensive quality.

In terms of teacher strength construction, higher vocational colleges should provide corresponding platforms for teacher development, organize and carry out some activities to provide support and foundation for teachers' ability improvement and personal development, and ask experts and scholars in related fields to conduct professional knowledge lectures in higher vocational colleges to help teachers learn new ideas and apply them to teaching work. On the basis of ensuring the construction of teachers, the reform of the teaching mode of finance and accounting courses in higher vocational colleges can be carried out smoothly and provide high-quality services for students [3].

3.2 Improving supporting facilities and promoting the reform of teaching mode

For the supporting and improving of relevant facilities, financial support is needed, and higher vocational colleges should pay attention to the application of big data in college management and teaching work to provide guarantee for teachers' application of big data. the application of big data technology needs network support, hardware support, etc. Higher vocational colleges should provide teachers with more perfect

facilities, equipment, teaching tools, etc., and provide teachers with corresponding support from the perspective of big data construction. For example, in the aspect of software application, mainstream software should be purchased as a tool for teachers to carry out teaching work, which can promote the improvement of teachers' ability level and deepen the reform of teaching mode.

3.3 Pay attention to guiding students and encourage students to provide feedback information

Students are the main body of finance and accounting course teaching in higher vocational colleges, and students play a key role in the development and application of big data technology. In the teaching work, teachers should take into account the changes in students' learning and understanding, not only to help students develop interest and enthusiasm in the study of financial accounting courses, but also to consider the individual differences and different learning needs of different students [4].

Therefore, teachers should strengthen communication with students, understand their specific conditions, let students realize the impact and value of big data on the reform of teaching mode, guide students to understand the latest development trends of big data, and rely on financial accounting courses to let students independently collect the advantages and influence of big data on the development of financial accounting work. Students should realize the value and significance of applying big data technology to the future work of enterprises and institutions, and then students can better plan for future development. Therefore, teachers should pay attention to guiding students and encouraging students to provide feedback information, which will provide important basis and strong support for the next teaching work.

4. CONCLUSION

To sum up, for the application of big data to the reform of teaching mode of finance and accounting courses in higher vocational colleges, it should be recognized that the main factors affecting the normal progress of teaching mode reform are insufficient teachers' ability to develop and apply big data, imperfect information facilities and low enthusiasm of students to apply big data. In order to solve the current dilemma, effective strategies should be adopted, such as changing ideas to improve adaptability, improving facilities to promote the reform of teaching mode, focusing on guiding students to encourage students to provide feedback information, etc., so as to accelerate the process of curriculum teaching mode reform, improve the efficiency and quality of teaching mode reform, and lay the foundation for promoting the effective development of accounting course teaching in higher vocational colleges.

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Research On the Problems and Countermeasures of the Practical Training Course Teaching of Automobile Majors in Higher Vocational Colleges

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Abstract: At present, the domestic automobile industry talent competition is more fierce, so, vocational colleges in the training of students' comprehensive quality at the same time, but also pay attention to the combination of theory and practice, strengthen students' knowledge and skills. However, there are still some deficiencies in the practical training teaching, which has become the bottleneck restricting the development of automobile major in higher vocational colleges. Therefore, teachers should pay attention to these problems and improve students' practical ability.

Keywords: Vocational colleges; Automotive majors; Practical training courses; Teaching problems; Countermeasures

1. INTRODUCTION

With the acceleration of social transformation in our country, there is a higher and higher requirement for talents of science and technology. How to train a group of high quality, high level, high skill professional and technical personnel is an important issue facing higher vocational education at present. In order to improve the comprehensive quality of scientific and technological talents in colleges and universities, we must strengthen the cultivation of college students' practical level.

2. THERE ARE PROBLEMS IN THE TEACHING OF PRACTICAL TRAINING COURSES FOR AUTOMOTIVE MAJORS IN HIGHER VOCATIONAL COLLEGES

2.1 The lack of experienced guiding teachers

In higher vocational colleges, the study of this course should have a solid theoretical foundation, but also have a strong practice. At this stage, most of the teachers with practical experience in automotive engineering are middle-aged and old, while the young teachers lack relevant work experience, which will directly affect the effect of practical teaching. Therefore, in the teaching of this course in higher vocational colleges, most teachers lack practical teaching experience, and the effect of practical teaching needs to be improved.

2.2 Practical training teaching is more casual

At present, the teaching of this course in higher vocational colleges is only a supplement to the professional content, and has not received the attention of teachers, resulting in the practical training teaching content of automobile majors is relatively simple and arbitrary, and can not adapt to the requirements of students. In addition, due to the influence of factors such as teachers themselves and the practical environment, teachers usually only conduct practical training according to their own specific cognitive phenomena or in the original environment during the teaching steps of this course, which also leads to the teaching of this course is relatively casual and the teaching method lacks rationality and other deficiencies [1].

2.3 The content of practical training lacks practicability

In the course of the internship, generally speaking, the internship will be conducted according to the internship plan formulated by the internship teacher. However, due to the lack of understanding of the automobile major, teachers often change the teaching program in the actual teaching process, resulting in the disconnect between the actual operation and the program, so that students can not apply the knowledge in the actual operation, which has a great impact on the training of senior technical talents in the automobile industry.

3. VOCATIONAL COLLEGE AUTOMOTIVE PROFESSIONAL PRACTICAL TRAINING COURSE TEACHING COUNTERMEASURES

3.1 Strengthen the team of teachers

In practice teaching, teachers' guidance and help are indispensable. Therefore, when choosing an internship supervisor, we must take a comprehensive consideration in order to make the right choice. In this regard, for higher vocational colleges, we should do a good job in training teachers, increase the intensity of teaching work, in order to improve the practice of teaching work.

3.2 Standardize practical training teaching

In the actual teaching process, there are some arbitrary teaching materials, environment and process control, etc. In this regard, joint management should be adopted to standardize practice teaching and promote the quality and ability of practice teaching to be greatly improved. The first is to restrict the training in schools. Therefore, colleges and universities should establish corresponding training text system according to the above discussion, in order to avoid the arbitrariness of the training process. Secondly, the teaching environment of practice should be standardized. The teaching environment of automotive professional practice courses in higher vocational colleges can be divided into two categories: one is the construction of teacher team, and the other is the arrangement of related facilities for practical training. In order to achieve this goal, the school can introduce more high-quality teachers, increase the investment in this aspect, at the same time, continue to supplement the relevant equipment required for practical teaching, do a good job in these two aspects, will greatly improve the quality of practical teaching. Finally, it is to strengthen the standardized management of practical training teaching steps. In practice teaching, we should start with teaching content, teaching materials, environment and other links, and do a good job in the whole process management of practice teaching to ensure the smooth development of practice teaching, which is also a favorable path and way to promote the quality of practical teaching. In addition, colleges and universities should also plan targeted control systems and control policies for practical teachers, apply the planned relevant systems and policies, change practical teaching methods, and strictly control the overall course process.

3.3 Improve the practicability of practical training teaching

Being in the car business requires a fairly high level of operation. Therefore, in practice teaching, we should improve the construction of practice teaching steps, so as to improve the quality of practice teaching and cultivate students' practical skills. At the same time, in the practice training, according to the cognitive law of the students, the training content should be scientific and rational choice, and should be combined with reality, to cultivate students' application skills. Therefore, in the process of developing internship courses, students should be able to experience the working environment in accordance with the specific circumstances, so as to mobilize their enthusiasm for learning.

3.4 Improving practical training

In practical teaching, it is necessary to combine theory and practice courses, and the two cooperate with each other in teaching, so that in the classroom, teachers can teach at the same time, students can think, and then carry out practical operations, so as to improve students' practical operation level. At the same time,

higher vocational colleges can further give students vacation time, lead students into the society, choose targeted enterprises for internship, apply what they have learned in the enterprise internship, and let students feedback the internship results once a week, which can improve the practical level of students. In addition, colleges and universities can also set up their own practice places, through which part of the practical operation and training activities are carried out, creating a good competitive environment in colleges and universities, so as to improve the adaptability of students to future work. For example, schools should not only improve their own maintenance practice room equipment, but also select some enterprises with more production or strict control system, carry out cooperation between colleges and enterprises, and organize students to visit factories, maintenance sites and other places to increase students' enthusiasm for this course. On this basis, the teachers will also work with company leaders and technical experts to conduct pre-entry training and guidance for new employees. While learning new technologies, they will gradually apply the theories and knowledge they have learned into practice to improve their comprehensive quality [3].

4. CONCLUSION

At present, whether in the country or in the world, the demand for technical talents is very large, training can adapt to social development of innovative technical talents, is a subject that higher vocational colleges must face. In the construction and development of vocational and technical colleges, it is necessary to continuously plan and revise the practical courses, improve the quality of practical training and teaching in vocational and technical colleges, and cultivate high-quality technical talents to adapt to social development.

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How To Innovate and Do a Good Job in Student Management and Service in Higher Vocational Colleges Under the Background of Internet Era

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Abstract: In the Internet era, the reform of higher vocational education has become the general trend. the emergence and development of information technology has changed students' lifestyle and behavior habits. While promoting students' development and providing students with learning opportunities in fragments of time, it has also caused some adverse effects on students. As a result, it is difficult to carry out student management and service work, and relevant personnel need to vigorously explore and innovate the existing student management and service work in higher vocational colleges. This paper briefly introduces the problems of student management and service in higher vocational colleges, and puts forward innovative measures, hoping to provide reference for the development of student management and service in higher vocational colleges.

Keywords: Internet era; Higher vocational colleges; Student management and service; Measure

1. INTRODUCTION

Counselors are the organizers and implementors of student management and service work in colleges and universities, which will have a direct impact on the effect of student management and service work. Therefore, counselors should realize their own importance, take the initiative to participate in the management and service work, innovate the existing management and service methods for students in higher vocational colleges, and provide guarantee for the follow-up development of students in higher vocational colleges.

2. THE PROBLEMS OF STUDENT MANAGEMENT AND SERVICE IN HIGHER VOCATIONAL COLLEGES

2.1 There is a certain lag in the management method used

In the context of the Internet era, if we insist on using traditional management and service methods, it will be difficult to meet the needs of students' real development. the connection between Internet and education can support the innovation of higher

vocational education and management model. However, in the process of real management, there are still some problems such as lag, not taking into account the actual needs of students, and the services are not targeted, resulting in the advantages of the management system can not be fully reflected.

2.2 The Internet has a certain impact on students' thinking

The Internet can provide convenience for students to collect and find information, and reduce the difficulty of students' learning. However, in the process of Internet application is likely to come into contact with some bad information. If vocational colleges lack the ability to distinguish right from wrong, they are likely to be hit by bad information. In addition, some students have poor self-control and are likely to be addicted to the Internet [1].

2.3 Low emphasis on ideological and political education

Ideological and political education is the key task of counselors' work and also the top priority of student management. With the widespread application of Internet technology, ideological and political education conducted in the traditional mode has frequent problems, which is difficult to meet the needs of students' further development. When carrying out higher vocational education, counselors are likely to blindly instill knowledge and skills to students, and the content is relatively monotonous and boring, so they must take the initiative to update the education method. It should be noted that due to the differences in students' life experience and learning ability, the role of ideological and political education can be improved only by taking into account the actual situation of students, clarifying the causes of problems, and carrying out targeted work. At present, most counselors have a certain lag in the application of ideological and political education mode. They only pay attention to theoretical knowledge and do not deeply explore the connotation of ideological and political education, resulting in a large gap between the

effect of ideological and political education and the expectation.

2.4 Insufficient use of Internet platforms

When conducting student management and service, the counselors did not realize the key of the Internet platform, and the advantages of the Internet platform were not fully reflected. First, most of the counselors will use the traditional way to carry out various work, and do not take the initiative to update the management work, resulting in management and service is difficult to carry out efficiently, unable to meet the needs of students. Second, some counselors do not take into account the individual needs of different students when using the Internet platform, which leads to the failure of high-quality management and service [2].

3. INNOVATE THE MEASURES OF STUDENT MANAGEMENT AND SERVICE IN HIGHER VOCATIONAL COLLEGES

3.1 Enhance the professional level of counselors

In the context of the Internet, counselors should update their management thinking, take the initiative to learn, and enhance their professional level with the help of practical management measures to ensure that students are willing to cooperate with counselors to implement management work and improve the rationality of student management and services. First, counselors should enhance their professional knowledge reserve and ideological and moral cultivation when carrying out their work, and enhance students' ideological knowledge reserve under the concept of moral cultivation to ensure that students are in a healthy psychological state. In this process, it is also necessary to update management thinking, enrich management channels with the support of the Internet, and ensure that management work can be more targeted. Second, counselors should analyze the changes in students' thoughts and carry out various work in an orderly manner with the support of the Internet platform. As the Internet will bring changes to students' lives, counselors need to take the Internet platform as the basis to strengthen the propaganda of ideological and political education, and conduct ideological and political education from many different angles to show the maximum role of student management.

3.2 Optimize student management methods

In higher vocational education, counselors should consider the requirements of the new curriculum reform and take students as a foothold to manage students. In this process, it is also necessary to set up a reliable management system and implement it to ensure that students can be seriously responsible for their work. For example, when setting up the management system, the counselor can invite students to participate in it, encourage students to express their own views and opinions, and timely collect common problems to ensure that the system can provide support for the smooth development of relevant work. At the same time, counselors also need to apply the Internet and communicate with students with the support of

wechat, Weibo, Tiktok and other new media platforms to ensure that students can actively carry out management work, adhere to the principle of democratization, and show the advantages of student leaders. In addition, higher vocational counselors also need to cooperate with students, cultivate a team of student cadres with strong overall strength, ensure that students can work collectively in an organized and documented manner, and provide students with management opportunities.

3.3 Integrate ideological and political education into all aspects of daily management

When carrying out higher vocational education, counselors need to provide services for students, but due to the large number of students, counselors must use a variety of different ways to communicate with students, to ensure that ideological and political education can be integrated into every link of daily management, to ensure that education and guidance effects can be fully reflected. Counselors need to enhance their communication skills and achieve comprehensive coverage of education with the support of the Internet platform. Integrating ideological and political education into daily management: first, it can enhance students' ideological and moral cultivation and provide good conditions for students' follow-up development. Second, the counselors increase their efforts to carry out ideological and political education management, which can provide support for the development of quality education and show the maximum role of higher vocational education. When carrying out student management and service, counselors need to maintain order, pay attention to students' psychological changes, care for students, love students, and provide support for students' growth. Teachers also need to learn about students' learning and living conditions by means of questionnaires and other means, and build digital student files with the support of the Internet to provide support for the orderly promotion of management work in the future [3]. Counselors should communicate with students online and face to face, shorten the distance between teachers and students, and ensure that students can fully respect teachers and actively communicate with teachers. In addition, when carrying out student management, counselors also need to apply the Internet platform from reality, and invisibly integrate the concept of ideological and political education to ensure that ideological and political education can form a close connection with daily work.

4. CONCLUSION

According to the above analysis, in the Internet era, higher vocational counselors should vigorously explore, clarify the common deficiencies in the process of student management, and innovate management methods with the support of modern technologies such as the Internet, do a good job in the daily management and ideological and political education of students, and

ensure that the role of student management and service in higher vocational colleges can be fully reflected.

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Mount Tai from the Perspective of the Other

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Abstract: In the early 20th century, there appeared some overseas travelogues about Mount Tai. As they showed different forms of Mount Tai to the West, it is significant to collect, sort and introduce the travelogues, and go into deep analysis and tapping of the records on Mount Tai Culture, including comparison between China and the West, Bixia Yuanjun, pilgrimages of the folk, lives of mountain people, Mount Tai inscriptions, Mount Tai wonderful scenery, etc. the records left certain important materials to the research on Mount Tai culture, and also kept the vivid lives and scenery on Mount Tai to show to the decedents.

Keywords: Mount Tai; Other; Travelogues

1. INTRODUCTION

In the early 20th century, after visiting China, the Westerners produced a lot of travelogues about Mount Tai. These travelogues, from different perspectives, show the different forms of Mount Tai to the West. Focusing on the English travelogues of Mount Tai published in Britain and America in the early 20th century, this paper tries to analyze the comparison of Mount Tai culture between China and the West, Bixia Yuanjun, the pilgrimage of the folk, the life of the mountain people, the stone carvings of Mount Tai, and the magnificent scenery of Mount Tai.

2. BACKGROUND AND INTRODUCTION TO THE TRAVELOGUES ABOUT MOUNT TAI AND THE AUTHORS IN THE EARLY 20TH CENTURY

The ones published in Britain and America are as follows: China's "Holy Land"-A Visit to the Tomb of Confucius, Journey to the Sacred Mountain, Confidential Report of a Journey in the Province of Shantung Including a Visit to Kiaochou, Account of a Journey in Shantung - From Weihaiwei to the Tomb of Confucius, the Sacred Shrine of Taishan, Springtime in the Holy Land of China, Sacred Mountain, Shantung-China's Holy Land, the Mountains of the Bible, Flashlights of Failure, Shantung, China's Holy Land, the Tomb of Confucius and Sacred Mountain Taishan, etc.,

As the backgrounds can surely affect the thought and activities of the author, it's meaningful to search certain information about their backgrounds and activities related to their experiences in China. Here, let's see the brief introductions of the authors.

In October 1900, Ernst von Hesse-Wartegg published China's "Holy Land"-A Visit to the Tomb of Confucius [1] on Century Magazine. Ernst von Hesse-

Wartegg (1851-1918), German (Austrian) diplomat, international traveler, who came to China three times and used Hai Si as his Chinese name, successively published German works China and Japan, Shantung und Deutsch-China: von Kiautschou ins Heilige Land von China und vom Jangtsekiang nach Peking im Jahre 1898, etc. This article China's "Holy Land"-A Visit to the Tomb of Confucius should be the English version of part of the book concerning Shantung journey. About the nationality of Hasse-Wartegg, Beijing of late Qing Dynasty in the German Literatures (2012) records that, "in the intercalary Third Month of Guangxu twenty-fourth year, Hasse-Wartegg paid a visit to Li Hongzhang in Tianjin, and got his inscriptions, which says 'Great Qing Grand Secretary of Hall of Literary Glory, Grand Preceptor of the Crown Prince, First-class Suyi Count, Li hongzhang, seventy six, ten years, inscribe for Austrian scholar Hasse-Wartegg'". the book also points out that "the passport Hasse-Wartegg got from Lv Haihuan of Chinese embassy in Berlin in the First Month of Guangxu twenty-fourth year showed that his nationality was 'German'".

Journey to the Sacred Mountain is part of the book China-Travels and Investigations in the "Middle Kingdom" [2] written by James Harrison Wilson, which was published for the first version in 1887, and published in 1901 for the third version after certain major addition. James Harrison Wilson (1837-1925), with Chinese name as Wei Lisen, is an American general, engineer, who graduated from West Point in his early years. In order to investigate China's railway construction condition, in September 1885, Wilson set off from New York and arrived in Shanghai by the way of Yokohama, Japan, and on January 22nd, 1886, he climbed Mount Tai, then left China in July.

Confidential Report of a Journey in the Province of Shantung Including a Visit to Kiaochou is a report [3] made by James Stewart Lockhart in 1903 to the British colonial office. James Stewart Lockhart (1858-1937), with Chinese name as Luo Renting, once served as magistrate of British concession of Weihaiwei. He once worked in Hong Kong from 1879 to 1902, and ranked to Chief Secretary. In 1902, he was appointed as the first magistrate of Weihaiwei. [4] In April 1903, Lockhart led a procession to pay a return visit to Shandong Governor - Zhou Fu. He arrived at Taian on May 16th and climbed Mount Tai on 18th due to hot weather.

The author of *Account of a Journey in Shantung-From Weihaiwei to the Tomb of Confucius* [5] is Reginald Fleming Johnston. Reginald Fleming Johnston (1874-1938), Chinese name as Zhuang Shidun, graduated from Edinburgh University in 1894, later graduated from Oxford University. He came to China in 1898 to work in Hong Kong and ranked to Assistance of Chief Secretary; in 1904, recommended by Lockhart, he went to serve in Weihaiwei. In August 1904, assigned by Lockhart, Johnston escorted the portrait of King Edward VII to Qufu, as present to the Duke Kong Lingyi. He left to Taian on September 7th and climbed Mount Tai immediately after his arrival on September 8th.

The Sacred Shrine of Taishan is a chapter of British paintress Emily Georgiana Kemp's book *the Face of China* [6] which was published in 1909. Emily Georgiana Kemp (1860-?), British landscape paintress, who once lived one year in Shanxi from 1893 to 1894, started a long distance journey from Qingdao to Burma, taking the way of Shandong, Hebei, Hubei, Yunnan etc., from 1907 to 1908. the book *the Face of China* recorded her two trips, the fourth chapter the Sacred Shrine of Taishan tells about her seen and heard when climbing Mount Tai in October 1907.

Springtime in the Holy Land of China is a chapter of Heinrich Friedrich Hackmann's works *A German Scholar in the East*. In 1914, the English version of the book was published. [7] Heinrich Friedrich Hackmann (1864-1935), is Austrian religious scientist, sinologist, and orientalist. Li Yangzheng (2000) claims that from 1894 to 1901, Hackmann served for German Weimar Mission in Shanghai. He was engaged as professor of Chinese language at University of Amsterdam from 1913 to 1934, and published a number of books on popular religions and philosophy in China. In 1910, Hackmann returned to East Asia and traveled through Mongolia, China, Japan and several Southeast Asian countries and India, to study Buddhism and Taoism in the East, and after returned to London in 1911 he wrote this book. the tenth chapter in the book, *Springtime in the Holy Land of China* records his travels to Mount Tai.

Sacred Mountain is a chapter of Goldsworthy Lowes Dickinson's works *Appearances: Notes of Travel, East and West*, [8] which was published in America in 1915. Goldsworthy Lowes Dickinson (1862-1932), famous British scholar and writer, became a lifelong researcher at Kings College by his book *the Greek Way of Life*. In 1913, funded by Albert Kahn Traveling Fellowships, Dickinson paid a visit to China and submitted a travel report to the fellowship. In 1915, Dickinson put together his trip reports, travel notes in the East and West which were published in newspapers, and assembled the works *Appearances: Notes of Travel, East and West*. Section 7 of the second part *Sacred Mountain* is his experience of climbing Mount Tai.

In September 1919, Charles Keyser Edmunds published an article *Shantung-China's Holy Land* on the American magazine *National Geographic*. [9] Charles Keyser Edmunds (1876-1949), with Chinese name as Yan Wenshi, is an American physicist and PhD. of Johns Hopkins University. In 1903, as Liang Biying (2014) recorded, he was engaged as physics teacher of Christian College in China which was shifted to Macao and replaced Oscar F. Wisner as the supervisor (the same as president) of Canton Christian College in 1907. In the spring of 1919, leading his students, Edmunds came to Shandong Province for investigation. He wrote down his travel notes after returned back, which detailed his experiences of touring Mount Tai. During his time in China, Edmunds traveled and visited almost every province except Tibet and Xinjiang.

The Mountains of the Bible is a chapter of William Le Roy Stidger's works *Outdoor Men and Minds* [10] published in 1920, while *Flashlights of Failure* is a part of his another book *Flash-Lights from the Seven Seas* [11] in 1921. William Le Roy Stidger (1886-?), is American priest. He highly praised the hoariness and holiness in the third chapter *the Mountains of the Bible* of his book *Outdoor Men and Minds*; then he recorded his travel to Mount Tai in *Flashlights of Failure* of the book *Flash-Lights from the Seven Seas*.

In June 1921, Carl Whiting Bishop published his article *Shantung, China's Holy Land* on the *Museum Journal* [12] of University of Pennsylvania. Carl Whiting Bishop (1881-1942) is an American archaeologist who specialized in East Asian civilizations. Bishop traveled to China for the first time from 1915 to 1917, and then served as assistant naval attaché in Shanghai from 1918 to 1920. After joined Freer in 1922, he was appointed with a mandate to undertake archaeological research and excavation in China, with the first expedition from February 20, 1923 to August 6, 1927, and the second from November 16, 1929 until April 11, 1934. As the article mentioned that the Versailles Conference was just ended, his trip to Shandong should be between 1919 and 1920.

The Tomb of Confucius and Sacred Mountain Taishan is part of the book *Finding the Worth While in the Orient*, [13] published in 1926 with the author as Lucian Swift Kirtland. Lucian Swift Kirtland (?-1965) is a Portland born American journalist. In 1917, he married Helen Johns Kirtland (1890-1979), an American photojournalist and war correspondent who competed with her male counterparts in her coverage of World War I. In the 1920s, Kirtland and his wife worked together, covering stories in Europe and Asia.

3. MOUNT TAI IMAGE IN THE WESTERN EYES

The travelogue authors in early 20th century had different professional backgrounds, which causes their different concerns and attitudes, so their accounts depicted the different sides of Mount Tai. Nevertheless,

as they had some common sources of information and understanding of Mount Tai, their focuses on and descriptions of Mount Tai had something in common. Of course, each author also had his own special concerns.

3.1 "Sacred Mountain in the East": Comparison of Mount Tai Culture between China and the West

As Mount Tai culture has been longed by Western peregrinators, the above travelogues all made detailed descriptions of Mount Tai religious sacrifices, the relationship with successive dynasties, and places of historic interest and scenic beauty. Generally speaking, the authors often compare Mount Tai culture with Western culture, in order to highlight the specific features and status of Mount Tai.

For example, Hesse-Wartegg (1900) expressed his yearning and expectation for Mount Tai, as he said, "A two days' ride through the mountain districts south of Tsi-nan brought me to the Chinese Mecca, Tai-ngan-fu... My expectations ran high as I passed through the dark city gate, for I was entering one of the most ancient cities of the universe, mentioned by Chinese historians in the year 2254 B. C. "[1] (P807) It is just because of the ancient history of Mount Tai that Hesse-Wartegg thought Taian was like Jerusalem, Damascus, Constantinople, Cairo and other cities, with a lot of "remnants of its glorious history-old castles, palaces, towers, or temples". In fact, only when he came to Dai Temple, did he find his expectation for Taian, praising Dai Temple as "one of the holiest in China, and at the same time one of the largest and most beautiful". Hesse-Wartegg (1900) also marveled at the mural in the main building that "The colors are very bright, and the whole is fortunately in an excellent state of preservation, doubly surprising in a country where everything is in ruins. "

Johnston (1904) traced the worship of mountains around the world, pointing out that Mount Tai sacrifice is also certain kind of mountain worship, "But nearly all the nations of Asia have had their sacred mountains, generally inhabited by a god or goddess. In China there are five sacred mountains. " [5] He then listed the sacred mountains in different countries, like India, Ceylon, Japan, Perak and others. In his opinion, "The extreme antiquity of mountain-worship is undeniable, and traces of it can be found in almost every country where nature has made it possible. " He thought there are also sacred mountains in other mountainous countries, such as New Zealand and Mexico.

Nevertheless, Hackmann (1914) briefly discussed the origins of the five sacred mountains of China, "China has possessed four holy mountains since the beginning of its history-in Shantung, Chi-li, Shansi, and Hunan. About 500 B. C. another holy hill was added in the province of Honan; the four represent the points of the compass, and the fifth the centre of the kingdom. "[7] (P87-88) He believed that the emperors brought their burnt offerings on the summit of these mountains was a fact, because it's chronicled in the Szi-mam-Tssien

history (Historical Records written by Sima Qian). And he treated the history book as the oldest and one of the most trustworthy of Chinese histories. He thought the objects of the worship on the mountains were not clear. However, he guessed the rising sun might have been the object of worship on Mount Tai, as it's situated in the East.

Besides, others also mentioned the ancient sacrifices of Mount Tai. For example, Kemp (1909) wrote in the article, "The great Emperor Shun (B. C. 2255-2205) is said to have visited Tai Shan, 'where he presented a burnt offering to God and sacrificed to the Mountains and Rivers. '"[6] (P49-50) She thought the sacrifice represented the oldest form of worship in China, and it came into being before the rise of Taoism, Confucianism, and Buddhism. She also mentioned that some Chinese writers said the earliest sacrifices had been organized by Fu His in nearly 3000 years B. C.

Edmunds (1919) also quoted Chinese classics to show the ancientness of Mount Tai worship, "According to Chinese records, Tai Shan was the 'Holy Mountain of the East' and was visited and prayed to as a god by the patriarchs and monarchs of the hoariest ages. " He considered the sacredness was "a well-established doctrine in the earliest historical times". It is as where. He also considered that Mount Tai was "accordingly celebrated for his historical as well as its religious associations", because Shun sacrificed to heaven B. C. 2254 as mentioned in the Shu King (Book of History). Stidger (1921) admired the ancient sacrifices of Mount Tai through the interpretation of the preachers who have worked in Taian for a long time. As he noted, the historian of the party regarded Mount Tai as "the oldest worshiping-place in the world", and told him that "There is no other spot on earth where continuous worship has gone on so long. Here for more than twenty centuries before Christ was born men and women were worshipping. Emperors from the oldest history of China down to the present time have all visited this mountain to worship. "[11] (P171)

Kirtland (1926) also had a deep feeling about the ancient sacrificial origins of Mount Tai, and treated Mount Tai "certainly the oldest sacred mountain in all known history". He said the native belief believed that Taishan was the oldest rendezvous of man, and explained it as "a sort of combination of Eden and Mt. Ararat". He humored the readers about their imaginations of the ancient date when the Emperor Shun was recorded to have offered up sacrifices on the summit of Mount Tai as "going fairly well back into the past", if they refused to accept any more ancient date than 2300 B. C. He then expressed his willing to "believe all of the legends which concern the Emperor Shun" as "they breathe the spirit of China", and compared it with the sagas which revealed the Viking spirit. [13] (P167)

3.2 "Princess of Colored Cloud": Goddess of Mount Tai in the Western views

Bixia Yuanjun is the biggest goddess in Taishan belief, which has been known in the Western world since modern times. The authors of the above travelogues have analyzed the names, ministry, and statues of Bixia Yuanjun and so on.

Bishop (1921) called Bixia Yuanjun as “Princess of Colored Cloud”. In his opinion, though there had been already a vogue god –Dongyue Dadi (Emperor of Mount Tai)-existed for a long time, the folk refused to permit his monopoly of the sacred mountain. Hence a Goddess of Mount Tai appeared, that is Bixia Yuanjun-as he called “the Princess of Colored Clouds”. He compared her to the “rosy fingered Dawn” of the Greeks and pointed out that Bixia Yuanjun enjoyed among the women of North China, while the Buddhist divinity, Kwan-yin, possessed the same popularity in regions further south and west. [12] (P92)

Differently, Hesse-Wartegg (1900) called Bixia Yuanjun “the holy mother of the Tai~shan”. He stated in his introduction of the temple on the top that, “The main temple is that of the holy mother, consisting of a number of buildings surrounded by a high wall. Magnificent bronze statues and bronze monuments adorn the several courts, in the last of which rises the principal temple, with a huge statue of the holy mother on an altar.” [1] (P811) the “main temple” in the record is Bixia Ci, and “huge statue of the holy mother” is the statue of Bixia Yuanjun.

Similar to what Hesse-Wartegg called Bixia Yuanjun, Wilson referred to Bixia Yuanjun as “Holy Mother”, calling Bixia Ci “Laomu Miao” or the temple of the “Holy Mother”, and he said the worshipers were mostly women who came to pray for a baby. In contrast, Lockhart and Johnston directly used the name “Niangniang” as the native people called Bixia Yuanjun or “the Lady (of the Hill)” in their writings. Johnston even commented on the holy functions of Bixia Yuanjun. In his view, “the Lady” controls the clouds and rains, and masters the harvest. Johnston (1904) commented that, “If the Lady is not duly propitiated she will prevent the rain from falling and destroy the crops with drought: for the Lady, like a kind of Quork, sits enthroned upon the summit of T’ ai Shan and from her airy palace rules the clouds and acts as mistress of the seasons.” [5] Besides, Johnston remarked that she has powers to “restore health to the sick”, but he was with great pity to know the paying back, as “the hands of the Lady are deeply stained with human blood: for as a reward for her successful intervention she sometimes demands the lives of her supplicants.” the understanding of Johnston put the goddess into wrong.

Dickenson (1915) named Bixia Yuanjun as “the Lady of the mountain, Pi-hsia-yüen,” and noted that: “There are temples here to various gods: to the mountain himself; to the Lady of the mountain, Pi-hsia-yüen”. He even called her “the kindly mother”, as “who gives children to women and heals the little ones of their

ailments”. Besides, Edmunds (1919) called Bixia Yuanjun as “Mother of Heaven”, but wrongly put her into Buddhism: “Besides the chief shrine to the Buddhist ‘Nurse or Mother of Heaven’, there are two other temple groups at the summit”.

Besides, the travelogues recorded the statue of Bixia Yuanjun in the inner shrine of the temple on the top. the statue can sit up or lie down through some inner settings, and because the statue has been damaged, the descriptions are of great value to some extent for the evidence of the existence of such statue. For example, Hesse-Wartegg (1900) was privileged to enter the hall to visit the recumbent statue of Bixia Yuanjun, “Still higher up stands a temple dedicated to the ‘sleeping holy mother,’ and entering, I found an elegantly furnished bedroom, with a life-size doll lying under silk coverings on the bed.” [1] (P811) Different from what Hesse-Wartegg saw, Lockhart noted the sitting statue of Bixia Yuanjun as he saw during his visit: “We were also introduced into the presence of the ‘NiangNiang’ who was sitting up dressed as if she were a real person in her own chamber. In this position, she will remain until the beginning of the Chinese year, when she will be put to bed and remain there until the present season comes round again.” He also said that “the Governor of Kiao-chou” once “enjoyed the privilege of seeing her in bed”. [3]

In addition, the travelogues also described the system of “sweeping the temple”, which means to collect the money contributed by the pilgrims from the main hall. According to the related literature, authorities of Ming Dynasty have already set up the system of “sweeping the temple” (or called as “cleaning the temple”). It’s said that a prefecture adjutant would be sent, together with the originally sent chief inspector of contribution tax, to open the gate of the hall and check the appraisal of the contributions one by one, and the system lasted to the late Qing Dynasty. the “contribution” and “sweeping the temple” recorded in Chinese historical records were also vividly described by foreign authors, that is of great value for traditional literature studies. Hesse-Wartegg (1900) said “The doors of this temple are opened only once every year for an imperial commissioner who comes to collect the money offerings of the pilgrims.” He also described the treasures in the hall, “The floor of this large temple was filled with a heap of coins three feet high-coins of every description, size, and value, ancient and modern, mostly brass cash, but many millions of them, representing probably ten thousand dollars United States currency.” He thought the money was divided among the convents and beggars of the holy mountain, but the lion’s share went into the pockets of “that enterprising lady, the dowager empress.” [1] (P811)

While Lockhart (1903) said, “The floor of the temple was strewn with votive offerings of cash, ladies’ shoes, silver models of male infants, which had been deposited through a trap door in the main door, which

is opened only twice a year when the offerings are removed.” [3]

3.3 Pilgrims of Mount Tai: Pilgrimage of Chinese People

Mount Tai is the cradle of Bixia Yuanjun. Since the beginning of the Ming Dynasty, the people who came to Mount Tai for pilgrimage had been increasing. This great procession of pilgrims had always been spectacular scenery of Mount Tai. the travelogues accounted much about the number of the pilgrims, mountain road, Sheshen Ya, and various temples.

During his visit to Dai Temple, Hesse-Wartegg (1900) was surrounded by countless pilgrims who were holding an assembly there. He described that “Thousands of pilgrims thronged about these gates and in the avenue leading to them, and my military guard succeeded in clearing a way for me only with the help of their sticks”. When he was about to enter the main gate of Dai Temple, the pilgrims pushed and squeezed inside in great crowds. Before he had reached the middle of the park, “every space within the sacred precinct was filled”. As the pilgrims had seldom or never seen any foreigners, they felt so curious. And “thousands of eyes” watched his doings “with intense curiosity”. [1] (P809-810)

The great number of people attending the Dai Temple assembly can be seen from the record. Johnston also mentioned the huge crowd on the top of Mount Tai, but this situation was not happened in his season, “At the top of the mountain there are a number of small cottages and two or three temples, which in the spring of every year are thronged with pilgrims from all parts of China.”

It needs a path for the pilgrims to ascend to the summit, and there comes the stone steps-Pan Lu. the mountain road of Mount Tai is the only way for the people to ascend, and nearly all the authors paid certain attention to the conditions of the mountain road. Hesse-Wartegg (1900) regarded the mountain road as “by far the highest in the wide world, for taking the number of steps in one story of an ordinary house to be twenty, the number of Tai-schan steps equals three hundred stories.” Influenced by his article, there appeared many reports in the then newspapers which titled as “The longest steps in the world”. Others like Wilson, Lockhart, Edmunds, Stidger and Bishop, all recorded the steepness and climbing difficulty of the mountain road. While Hackmann (1914) said “The road winding to the top is an eloquent witness of the generations of pilgrims that have found their way to its summit.” Kemp (1909) noted the narrow steps “that not more than part of the foot could be accommodated” and pointed out that the maintenance fees were from the pilgrims’ contribution. Stidger (1920) wrote down in his articles, “Up these six thousand granite steps hundreds of thousands of pilgrims every year, from all over the great nation, make their way with devout hearts, to pay their vows made during the years.” [10] (P71) In spite of the difficulty in climbing Mount Tai,

“yet thousands upon thousands climb it every year after pilgrimages from all over China.” (Stidger, 1921)

Near the top of the summit, there is one place that can be regarded as the eloquent witness of the fanaticism of the devotees. That is the cliff called Sheshen Ya or Aishen Ya, where once many zealous devotees jumped down to pay back their vow. the fashion of giving one’s life at Sheshen Ya to pay the vow began in Yuan Dynasty and flourished in Ming and Qing dynasties. the collected travelogues also recorded the customs of giving one’s life on Mount Tai.

Johnston (1904) said, “Near the top of the mountain there is a gloomy precipice, the name of which may be euphemistically translated as the Citadel of Sacrifice, where countless devotees, mostly ignorant women, have keep the tragic vow made to the Lady at the time of their trouble.” He also introduced the government’s prohibition of giving one’s life at Sheshen Ya, “The government strongly discourages these suicides, and the present magistrate of T’ai An has had a wall built at the spot from which fanatical worshippers generally used to hurl themselves.” Yet, there is a mistake that the wall was not built by the then magistrate of Taian, but started by the provincial governor, He Qiming, in Wanli Period of Ming Dynasty, and rebuilt by the magistrate of Taian in Kangxi Period of Qing Dynasty. However, he was disappointed to find that “But the hideous custom has not yet been stamped out, and every year a number of mangled bodies are found at the base of the precipice.” [5]

From a totally different view, Kemp (1909) doubted whether it was the wonderful scenery at the top that confused the visitors and lead to their jumping down the cliff, “Was it that the effect of such a vision unhinged the minds of worshippers, since this became the place where people cast themselves down into the abyss?” [6] (P51-52) Nevertheless, from the view of an anthropologist, Bishop (1921) paid attention to the underlying motivation of giving one’s life. He thought “There a frequent motive is the offering of one’s own life as a vicarious sacrifice—a substitute for the life of some loved one. the idea is that the Rulers of Human Destiny about to deprive some individual of life, may be bought off by the death of another.” He also made a comparison with the motive of suicide in the west. In his opinion, “Suicides with us are almost invariably due to selfish reasons. the motive which leads the egoistic product of our Western civilization to play the part of his own executioner is usually the wish to escape from some unpleasant situation in which, through fate or folly, he finds himself placed.” We can infer from the comparison that the Westerners give one’s life for hatred, but Chinese devotees give their lives for love. He might feel strange about this motive but he was surely agreed with the opinion to stop such actions, as he said “that the guard wall and deterrent inscription have become necessary.” [12] (P104-105)

The travelogue authors also recorded the temples that were encountered on the way to the mountain top, and

supplied certain clues for us to know their attitudes toward the local culture. E. g., Hackmann recorded the temple where he stayed for night. Although he did not mention the name of the temple, but according to his account, we can be sure that it is the Yuhuang Temple on the top of Mount Tai, because he mentioned the climax stone of the summit in the temple. "I am sitting in a temple, a plain ordinary temple, such as one finds in many parts of China. Yet here is a peculiarity. In the centre of the quadrangle is a bare slab of granite rock encircled by a plain wooden fence. This is the summit where the rulers of China have prayed and sacrificed from the beginning of time; the holy circle may not be trodden by the foot of man." [7] (P87) the "bare slab of granite rock encircled by a plain wooden fence" is the climax stone of Mount Tai, which lies in Yuhuang Temple.

Others, like Bishop (1921), also wrote about the incorruptible or desiccated corpse of a Taoist, as Mateer and Bergen once introduced. Specially, Edmunds (1919) even noted the name of the famous Little Mount Tai in his account, "Every few hundred yards in the lower part is a temple, the most prominent being known as 'Little Tai Shan,' chiefly patronized by old women and young girls who can not go farther. Another of these lower temples is known as 'The Hall of Ten Thousand Fairies' and another as 'The Place of Thanksgiving.'" [9] (P240) the origin of pilgrimage to Little Mount Tai is unknown, and presently the earliest time mentioned in domestic literatures is 1932. But according to Edmunds' record there had been the name of Little Mount Tai before his visit to Mount Tai in 1909, which supplies an important record for folk customs studies.

3.4 Chair Bearers and Beggars: Lives of the Mountain People

At latest in the Qing Dynasty, most of the work of mountain chair bearers at Mount Tai had been taken by people of Hui nationality. Most of the mountain chair bearers, with the number more than one hundred, were from the colony of Hui people in Dongsheng Street and Mosque Street. Every year when at peak, there would be three or four hundred mountain chairs, and seven or eight hundred chair bearers. Up and down the mountain, there was an endless stream of mountain chairs. In addition to carrying passengers up the mountain, the chair bearers also worked as a tourist guide, introducing the scenery, history and stories, folklore and so on. Many of the travelogue authors climbed in their chairs. Impressed by the chair bearers, some authors even explored the origin and rules of the chair bearers.

In the article, Kemp (1909) shared her breathtaking experience in the chair and also spoke highly of their agility and quickness. She said the chair-bearers were called "climb-mountain tigers" and belonged to a special guild. the "tigers" did their work quite well and only took a half-an-hour break. However, the author on

the descent was terrified as they chose to "be carried down the almost perpendicular stair way". the "tigers" carried the chairs sideways and ran down as hard as they can go. Kemp worried to be dropped and killed by "one false step", "when they flung the chair, with a dexterous turn of the wrist, from one shoulder to the other." This is the most horrible moment she felt, fortunately, "the 'tigers' never make a false step". But there was still one danger "that the carrying poles may snap". [6] (P48-52)

Yet Bishop (1921) recounted the origin and character of the chair bearers. "The mountain chairs in which the ascent is usually undertaken are carried by Muhammadan bearers, a sturdy lot, apt to be refractory and take advantage when possible, but on the other hand straight forward, friendly, and quick to see a joke, even when against themselves. Tradition states that the Muhammadans of China are descended from an army of Arab auxiliaries who settled in the country during the T'ang dynasty and took to themselves native Chinese wives." [12] (P94)

While Kirtland (1926) thought the choosing of chair bearers holds some kind of mystique, "The coolies belong to a guild of ancient origin, which for some mysterious reason chooses its members to-day from exclusively Mohammedan sources. It is said the guild enforces a fearful penalty for a slip on the steep stone stairs. But there are no slips." [13] (P168)

The beggars on the road is one of the great scenes at the peak times of Mount Tai pilgrimage, and the travelogues recorded how the authors felt when they encountered them in climbing the mountain.

Hesse-Wartegg (1900) was shocked by the amount of the beggars that were difficult to "succeed in shaking off" as they occupied the only road. He pointed out that the beggars were not "ordinary modest beggars, but the real lords of the Tai-schan", because they compelled every traveler to pay "a sort of entrance-fee". He then recorded in details the begging method of building stone walls used by the beggars. "They are not content with crouching modestly by the roadside, for that would enable pilgrims to make their escape. In order to prevent this, each beggar builds a sort of wall of loose stones, about three feet high, across the avenue, with an opening of only a yard in the center, and in this opening he sits or kneels, knocking his head on the ground, and shouts, screams, and howls at the approach of every pilgrim. They make room for nobody." [1] (P811)

Edmunds (1919) cast his pity on the "wretched" people but only briefly noted that, "The number of beggars who beset the road to the summit indicates the great crowds of pilgrims whose offerings support such a vast and wretched throng." Kirtland (1926) was also shocked by the great number of beggars, but he clearly pointed out that the beggars lived much better lives than the common pilgrims, "Nearly every step has its beggar. the prosperity of the Taishan mendicants is

assured, as the people give because of the merit which accrues from giving. They are troubled by no dismay over the fact that the beggars are better fed, clothed, and housed than are they themselves.”[13] (P169)

3.5 Inscriptions and Magic Stones: Observation of Mount Tai Inscriptions

The engravings on Mount Tai are a great treasure of the mountain. the engravings show up along the mountain road, with some of them carved on the cliffs. the authors of the travelogues were amazed at the huge carvings along the way. Wilson (1901) once wrote, “It is carried along the face of crags, which are frequently of great height and beauty, and are everywhere indelibly marked with pious or reverential inscriptions in Chinese characters.” Lockhart (1903) did not pay much attention to the engravings on the road but noted the carving on cliff at the top, “Behind the temple of ‘the Lady’ is an inscription 40 feet in height cut into the rock and dating back to the T’ang Dynasty”.

Johnston (1904) was fond of Chinese culture and paid much attention to the local customs. He put down in his account the scene of building up scaffold for engraving that he encountered on his way top, “Some have been carved on places which seem absolutely inaccessible: but at one spot in the neighbourhood of a picturesque waterfall I noticed that the method of carving such inscriptions is to erect an elaborate scaffolding which supports the workmen while they are engaged in carving.”[5] He also noted that many fatal accidents had occurred, because some wealthy pilgrims with over-zealous piety had “wished to excel their pious inscriptions”. Though Johnston didn’t express his attitude toward such action, probably we can guess he was not willing to see any fatal accidents. Ironically, he subsequently said that the new inscription near the waterfall “was being carved to the order of the present governor of Shantung.”

Dickenson (1915) recorded the allusions about some of the engravings and also spoke highly of the emotion of Chinese people to create the carvings. “To such beauty the Chinese are peculiarly sensitive. All the way up the rocks are carved with inscriptions recording the charm and the sanctity of the place. ... They are models, one is told, of calligraphy as well as of literary composition. Indeed, according to Chinese standards, they could not be the one without the other. ... More prosaic, but not less charming, is an inscription on a rock in the plain, ‘the place of the three smiles’, because there some mandarins, meeting to drink and converse, told three peculiarly funny stories. Is not that delightful? It seems so to me. And so peculiarly Chinese!” [8] (P88-89)

Edmunds (1919) also expressed his admiration to the beauty of the names of the engravings, “All the way up, one is struck with the great number of inscriptions cut in the face of prominent rocks, sometimes in the most inaccessible places. These have been done at the instigation of pilgrims, who then via with each other in exhibiting their devotion.” But for some places, he could not give the exact name, and then we have to

guess the name depending on the description and knowledge about the attractions. “At one place, where the mountain stream has smoothed a broad, flat rock, are cut large characters, expressing prayers of the devoted.” For others it’s even more difficult to locate the place by the translated names. “At another place, where the stream plunges over a high wall of rock, the latter bears the quotation from the classics, ‘A running brook is clear in itself.’” However, there are also some inscriptions with easily-understood meaning expressed. “On the sides of the gulch appear inscriptions directing the pilgrims to ‘Enter gradually the Better Place’ and ‘Cautiously approach the Region of Beauty.’ At the very top is the inscription, ‘Ten thousand generations adoring.’”[9] (P241)

Bishop (1921) highly praised the charm of natural harmony of the engravings, with which he compared the Western alphabetical lettering that could not appear such effect. He noted that “the effect is as different as possible” for the reason of “the vertical lines of the writing in closest keeping with the sheer perpendicularity of the cliffs on which they are cut”. But their alphabetical lettering is “with its cold and formal angularity and its horizontal lines”. He also felt it’s “vital, almost esoteric” as the Chinese writers were able to “put into his brush strokes the same intimate and individual quality of self expression”. In contrast, for them it’s just “the peculiar province of the painter alone”. As a result, he claimed that “there is nothing inharmonious-nothing to desecrate the natural beauty of the landscape” and the sentiments expressed by the engravings helped to “realize that the gorge through which we are passing and the soaring heights ahead have been accounted by generations of men as holy ground.”[12] (P98-100)

From the descriptions we can feel the high admiration of the authors. Since we come to the inscriptions, there is another wide spread inscription that need to be mentioned. It is in close connection with Mount Tai. That is “Tai Shan Shi Gang Dang”. the inscription is so popular that even at the remote mountainous area of China, it’s common to see such stones. Consequently, many authors paid attention to them and mentioned the magic of the stones.

Johnston (1904) said that, “Stones or rocks from T’ai Shan are believed to have the property of repelling the evil arising from unsatisfactory fêng shui or bad geomantic influence. the inscription T’ai Shan Shih Kan Tang (泰山石敢當) is common in all parts of China and means ‘a stone from T’ai Shan will dare to resist, -that is, will repel the evil influence that issues from any natural or artificial object which is supposed to have harmful properties.” He then added a note here that, “Visitors to Canton are often shown the monolith in the garden of the old British Consular Yamen in the city which bears this inscription. In that instance, the evil influences that had to be resisted came from the picturesque tower known as the Flowery Pagoda.”[5]

Kemp (1909) briefly noted at the end of the article that, "Stones are carried from it to all parts of the province, and when a house is built with an unlucky aspect - namely, facing a cross-road or a turning -one of these stones is built into the wall, with an inscription, 'The stone from Tai Shan accepts the responsibility.'" [6] (P52)

While Hackmann (1914) said, "One finds some of the rock from this hill let into the remotest walls of houses in the furthest parts of China; again and again you come across it with the brief inscription 'Taishan shih Kantang,' i. e., 'Taishan dares to defy the evil spirits.'" [7] (P88) He also compared Tai Shan Shi Gang Dang with the Israel belief of children carrying stones from Mt. Sinai with them, "The carrying away of pieces of rock and putting them up again elsewhere to ensure by their presence the banishment of evil spirits reminds one of the story in the Old Testament of how the tables of stone were given to the children of Israel on Mount Sinai, and how they carried them about with them in the ark as a visible sign of the omnipresent God." [7] (P88)

Edmunds (1919) stated that, "In all the cities and villages of Shantung, and even in the adjacent provinces, stones from Tai Shan are much in demand as talismans. It is believed to be unlucky for a house to be so built as to face a turning or a cross-road. To ward off evil spirits, stones from Tai Shan are inserted in the wall of the house so situated, with the inscription, 'A stone from Tai Shan, Who dares come this way?'" [9] (P241)

4. CONCLUSION

In the early 20th century, more and more Westerners gathered in China, either for missionary, for economic benefits, or just to explore the mystery of the East, resulting in a number of articles or writings about China, including some accounts and reports of visiting Mount Tai. It is of great meaningful to collect, sort and introduce these travelogues, and on this basis, in-depth analysis of the content of the travelogues is of great significance. First, it can enrich the historical materials of Mount Tai research. the name of "Little Taishan" recorded by Edmund is an example. Second, it provides a perspective and reference for the promotion and dissemination of Mount Tai culture. From the perspective of western culture, the travelogues write their understanding of Mount Tai culture. Although there are some misinterpretations of Mount Tai culture caused by cultural differences, they

show us different images of Mount Tai in "Others" eyes, which are very precious.

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Impact Of Economic Policy Uncertainty on Carbon and Green Bond Markets

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Abstract: The carbon market is a place for trading carbon emission quotas, which uses the price mechanism to internalize the external cost of carbon emissions and control greenhouse gas emissions in the process of industrial economic development in aggregate. The green bond market, on the other hand, is the main venue for mitigating climate change and raising funds for a green and low-carbon economy, which promotes the transition from a high-polluting and high-emission economy to a green and low-carbon economy by providing financial support for green projects. Both markets are policy markets designed to reduce greenhouse gas emissions and promote a green low-carbon transition of the economy, and both are subject to the common concerns of green low-carbon policies and are also significantly affected by economic policy uncertainty.

Keywords: Economic policy uncertainty; Green bond market; Low carbon economy

1. BACKGROUND OF THE STUDY

With the reform of China's economic system, the original financial market, originally dominated by the state's macro-financial policy, has gradually transformed into a market-led financial system independent of finance. The financial market system has gradually diversified from a single model, forming a relatively perfect investment and financing system, and diversifying the financing channels for enterprises and individuals. China's capital market has developed from scratch, and has become the world's second-largest stock market and the world's second-largest green bond market, and the investment direction of investors has also shifted from traditional savings and investment to stocks,

Bonds and carbon markets. Investors and financiers can complete the rational allocation of capital in the free market, which has a very important role in promoting economic development.

In the modern financial market system, although the financial function of each financial market is different, and the driving factors of market evolution are also different, but with the penetration of financial technology and the birth of a variety of financial derivatives, the correlation and linkage between the market intensifies, and the "Butterfly Effect" becomes more and more obvious, and the price change of one

financial market will quickly cause the price change of other financial markets. A change in the price of one financial market will quickly cause changes in the prices of other financial markets. Not only that, due to the volatility in the financial market always exists, resulting in the correlation between the financial market also shows the corresponding time-varying, with the fluctuation of the financial market and constantly change [1]

China's economic system is currently in a phase of upgrading and transformation and still faces considerable uncertainty. Economic policies have undergone major shifts from time to time. In particular, the trade war between China and the United States in 2018, and the new crown epidemic in 2019, make the economy and society face increased uncertainty in economic policy. In a period of "unpredictable" economic policies, investor sentiment is prone to sharp fluctuations, which in turn exacerbate the volatility of financial markets and increase financial risks.

The green bond market and the carbon market, as innovative systems for the reduction of greenhouse gas emissions and the greening and decarbonization of the economy, both serve green and low-carbon services, are subject to the common concerns of green and low-carbon policies, and are also significantly affected by economic policy uncertainty.

2. CARBON MARKET

As China's industrialization enters the 4.0 era, greenhouse gas emissions are serious and climate problems are becoming increasingly prominent. In order to cope with worldwide environmental problems, the global economy has begun to pay attention to the low-carbon green economy, and has made every effort to promote the transformation of energy strategy, promote energy conservation and environmental protection, and develop a low-carbon economy, which has become a consensus. 1997 Kyoto Protocol puts forward the concept of developing the carbon market, which is an important practice of the theory of the emissions trading system applied to the field of climate change, and a means of reducing emissions by combining the market mechanism with the environmental regulation. The carbon market is an important practice of applying the theory of emissions trading system in the field of climate change, which is

a means to reduce emissions by combining market mechanism and environmental regulation.

As the world's largest energy consumer and carbon emitter, China is facing enormous pressure from energy shortage and air pollution control, and has made a commitment to reduce emissions, to peak CO₂ emissions by 2030, and to strive to achieve the goal of carbon neutrality by 2060. In August 2008, Shanghai set up the country's first environment and energy exchange, and the voluntary, project-based emission reduction model of the CDM came onto the stage and In November 2011, the National Development and Reform Commission (NDRC) issued a document approving seven provinces and municipalities, including Beijing, Shanghai, and Guangzhou, to carry out regional carbon emissions trading pilots, and in 2013-2014, the seven carbon emissions trading pilot markets started listing and trading one after another, which opened the road to low carbon emission reduction in China. In 2021, the national unified carbon market will be officially launched, the construction of the carbon trading system will be basically completed, and the relevant rules and systems will be basically ready. The greenhouse gas emission reduction work has achieved great results. Carbon trading market can not only effectively reduce carbon dioxide emissions, but also promote the use of clean energy and the development of clean technology, through carbon emissions trading to improve productivity, and promote China's low-carbon economic transformation [2].

3. GREEN BOND MARKET

In January 2016, Pudong Development Bank became the first issuer of green bonds within China, marking the beginning of the development of China's domestic green bond market. Since 2016, China's green bond market has grown by leaps and bounds. By the end of 2021, the cumulative issuance of green bonds in China amounted to US\$199.2 billion (nearly RMB 1.3 trillion), making China's bond market issuance the second largest in the world. China's green bond market is one of the key engines of the fast-growing global green bond market. In the future, green bonds will also provide irreplaceable contributions to the achievement of the dual-carbon goal.

The biggest difference between green bonds and general bonds is that green bonds will agree on the use of the funds raised before issuance, invest in green industries or green projects, and the subsequent use of funds will be strictly supervised to ensure the transparency and fairness of the flow of funds. As China's green bond market becomes more and more perfect, the richer the types of bonds, the larger the market scale, the more diversified the issuers, the more prosperous the market, which provides strong financial support for China's green low-carbon economic transformation.

The carbon market is the place where carbon emission quotas are traded, and the market uses the price mechanism to internalize the external costs of carbon emissions and control greenhouse gas emissions in the course of industrial economic development in aggregate. And the green bond market is the main place for mitigating climate change and raising funds for the green low-carbon economy, which promotes the transition of high-pollution, high-emission economies to green low-carbon economies by providing financial support for green projects. The two markets complement each other in their role of promoting low-carbon development [3].

4. IMPACT OF ECONOMIC POLICY UNCERTAINTY ON CARBON MARKETS AND GREEN BONDS

4.1 Transmission based on carbon market policy system

The generation and operation of the carbon market mainly depends on the government's policy, due to the obvious regional economic differences in China, the carbon market operation, management, supervision and other policies issued by the local differences in the implementation of different policies will have different effects on the carbon market, resulting in the operation of China's seven carbon market prices have a large difference in the price of the average price of the Beijing carbon market is about 40 yuan, Chongqing carbon market average price of the transaction is 20 yuan or so, the government's policy intervention obviously has an important impact on the carbon market. Beijing carbon market has an average trading price of about 40 yuan, and Chongqing carbon market has an average trading price of about 20 yuan. The government's policy intervention obviously has an important impact on the carbon market. Carbon market is a new type of financial market, the operation time is relatively short, and it is still in the exploratory stage, and its trading method, distribution system, and development mode are all dependent on the government's decision-making, therefore, the promulgation of the relevant policies on the carbon market once the change will be quickly reflected in the carbon price, and the current imperfect policy system has caused the instability of the carbon price. The price of carbon allowances can be significantly affected by the uncertainty of economic policies regarding the carbon market, such as changes in trading rules and changes in the supply of carbon allowances.

4.2 Transmission based on economic fundamentals

The economic policy uncertainty index can reflect the overall economic operation status, and the production and operation of enterprises are highly susceptible to the economic environment. If the economic cycle is in the upward stage of prosperity, at this time, the public expects that the future economic uncertainty will be less, the total social demand will increase, the investment expansion, the investor's demand for green

bonds will increase, and the price of green bonds will rise; the consumption increases, the enterprises in the energy industry will expand their production and increase the demand for carbon quotas, and the oversupply of carbon quotas will cause the price of carbon to rise; on the contrary, if the economy is in the recession, the public is not optimistic about the future development of the economy, the total social demand shrinks, the scale of investment shrinks, the investor demand for green bonds will decrease, the price of green bonds decline; consumption decreases, energy companies to avoid losses choose to reduce production, reduce the demand for carbon allowances, resulting in a decline in carbon prices.

4.3 Linkage transmission based on related markets

Economic policy uncertainty reflects the economic fundamentals of the situation is good or bad, which can be directly reflected in the traditional financial markets, and with the deepening of the global marketization process, the market has a linkage effect, that is, there is a volatility spillover effect, which suggests that economic policy uncertainty may have a linkage effect on the carbon market, the green bond market, the fluctuations in the green bond market may be through the impact of the investment structure then affect the carbon price. This is because economic policy uncertainty will lead to changes in the financing cost of enterprises, which will ultimately affect the production cost of enterprises, and enterprises will make decisions on the basis of the principle of minimizing the production cost between the cost of financing and the cost of demand for carbon allowances, which will lead to fluctuations in the carbon market and the green bond market.

In the expectation channel transmission, information asymmetry due to economic policy uncertainty is the main cause of changes in expectations affecting market investors, and a rise in economic policy uncertainty can exacerbate the degree of information asymmetry. Under the condition of information asymmetry, it is usually impossible for investors to obtain all market information, and market investors may incorrectly estimate the risk and return situation of financial market assets, which may prompt investors to increase their investment when the capital market is booming, and ultimately cause asset bubbles. And when the capital bubble bursts, investors will have less confidence in the prospects of the economy or industry, leading to a shift in investors' psychological expectations of the enterprise and the market from optimism to pessimism, or even panic, and investors holding pessimistic expectations are more sensitive to the negative impacts brought about by uncertainty, and the frequent adjustments of policies and the herding effect will strengthen investors' pessimistic expectations and irrational investor behavior, thus increasing the risks to the financial market harm and cause sharp economic fluctuations. the government reduces the negative impact of the financial crisis on

the economy by issuing or adjusting economic policies, and investors' expectations of the government's economic policies will change their asset portfolio choices. If the government frequently issues or adjusts economic policies and the economic situation still does not improve, investors' expectations of economic policies will decline and uncertainty about the economic outlook will increase, then investors tend to readjust their asset portfolios again, for the carbon and green bond markets, this could result in large inflows and outflows of capital, exacerbating the volatility of inter-market risk.

5. CONCLUSION

Policymakers should give full consideration to the stability and continuity of policies, strengthen the foresight in policymaking and If the government can judge and identify adverse shocks in a timely manner and formulate effective policy feedbacks, it will ameliorate the negative impacts of economic policy uncertainty on the carbon market and the green bond market, and guide the rational flow of capital, thus achieving the purpose of effective allocation of resources.

For investors, they themselves should always pay attention to the changes in China's economic policies, consider the expected impact of China's economic policies on the capital market, optimize their investment portfolios in a timely manner, adjust their investment strategies, and carry out risk hedging and risk avoidance by constructing effective investment portfolios between the carbon market and the green bond market^[4].

ACKNOWLEDGEMENTS

The Humanities and Social Sciences Research Project of Chongqing Municipal Education Commission" Study on Economic Policy Uncertainty, Green Bond Market and Carbon Market Dynamics" (No. 23SKGH389) and Key Research Project of School of Business and Industry, Chongqing College of Humanities, Science & Technology" Study on the linkage development of carbon market and green bond market topromote low carbon economic transition path" (No. CRKGS202301).

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Research On Influencing Factors of Concrete Strength

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Abstract: This article studies and analyzes the influencing factors of concrete strength, and proposes methods and measures to ensure and improve concrete strength, providing guidance and reference for engineering practice.

Keywords: Concrete Strength; Influencing Factors; Measures

1. INTRODUCTION

With the rapid development of the civil construction industry, concrete has become increasingly widely used in engineering fields such as houses, bridges, and roads. Currently, concrete has gradually become the most widely used building material and plays an important role in engineering. Concrete is a composite material composed of cement, fine aggregate, coarse aggregate, admixtures, water, and various mineral admixtures. Its strength directly affects the bearing capacity and safety of the entire building structure. If the strength of the concrete used does not meet the specified design requirements, it may cause serious property and life safety losses. Therefore, it is of great significance to study and analyze the factors that affect the strength of concrete, and explore measures to ensure and improve the strength of concrete.

2. INFLUENCING FACTORS OF CONCRETE STRENGTH

2.1 Grade of cement strength

Cement is a hydraulic cementitious material, and as one of the main materials for preparing concrete, its strength grade has a significant impact on the strength of concrete. When the water cement ratio is constant, the strength grade of concrete is directly proportional to the strength grade of cement. If a higher strength grade of cement is selected, the strength of the hardened cement stone after setting will be greater, and the bonding force on the aggregate will be greater. Therefore, the strength grade of the prepared concrete will also increase with it [1].

2.2 Water-cement ratio of concrete

The water-cement ratio of concrete refers to the ratio of the amount of water used in preparing concrete to the amount of cementitious materials used, and its size has a significant impact on the strength of concrete. If the water-cement ratio is too large, excess water will evaporate or remain in the concrete after it sets and hardens, causing various sizes of pores to form inside

the concrete. This will reduce the effective area of the concrete to resist external forces, leading to a decrease in concrete strength. Numerous experiments and engineering practices have shown that within a certain range, the strength of concrete is inversely proportional to the water-cement ratio, meaning that the smaller the water-cement ratio, the greater the strength of the concrete.

2.3 Mix proportion of concrete

The mix ratio of concrete refers to the mass ratio relationship between the various components of concrete (sand, gravel, cement, water, etc.). Adopting a reasonable concrete mix ratio can ensure that the prepared concrete reaches the strength level specified in the design and meets the requirements for concrete construction. In the design of mix proportions, if important parameters such as sand ratio and unit water consumption are not correctly determined, the concrete cannot meet the strength grade requirements specified in the design, resulting in problems such as disqualification [2].

2.4 Mixing process of concrete

The mixing of concrete is a process of evenly mixing materials such as water, cement, admixtures, coarse and fine aggregates, and its quality directly affects the working performance and strength of concrete. The constituent materials of concrete can achieve good plasticizing and strengthening effects through scientific and reasonable mixing, producing a concrete mixture with uniform mixing, consistent color, and excellent flow performance. Furthermore, it can enable the concrete to achieve the strength specified in the design after setting and hardening.

2.5 Curing conditions of concrete

The curing conditions of concrete, such as the ambient temperature and humidity, are important factors that affect the strength of concrete. The formation of concrete strength is a gradually increasing process, which is the process of setting and hardening of cementitious materials, and the setting and hardening of cementitious materials are closely related to the environmental conditions they are located in. Therefore, adopting appropriate concrete curing techniques and creating suitable conditions can promote the accelerated and sufficient setting and hardening of concrete. This can prevent the interference of natural environmental factors such as

dryness, severe cold, and exposure to sunlight during the forming process, thereby preventing defects such as cracks, voids, peeling, and internal looseness in the concrete, and preventing the reduction of concrete strength.

2.6 Use of Admixtures

Admixtures for concrete refer to substances added during the mixing process to improve the performance of concrete. At present, there are various types of concrete admixtures, mainly including water reducing agents, early strength agents, air entraining agents, retarders, and so on. The use of admixtures can effectively improve the strength and other properties of concrete, and generate good technical and economic effects for construction projects. For example, adding an appropriate amount of water reducing agent can significantly reduce the water consumption during concrete mixing, which is beneficial for improving the strength of early concrete [3].

2.7 The pouring quality of concrete

In actual construction projects, the pouring quality of concrete affects its uniformity and compactness, thereby affecting its strength. If the pouring construction of concrete is not properly designed and arranged, it is easy for concrete to produce defects such as cracks, holes, and honeycomb, leading to a decrease in concrete strength and affecting the quality of the entire building structure.

2.8 Transportation conditions of concrete

After the concrete is mixed and prepared, it needs to be transported to the pouring site for use in a timely manner to ensure that the concrete meets the technical performance requirements. However, during the transportation process, due to factors such as road conditions and bumpy transportation tools, the concrete mixture is prone to losing its original equilibrium state, resulting in delamination and segregation, leading to a decrease in concrete strength.

Therefore, the transportation conditions of concrete have an undeniable impact on its strength.

3. CONCLUSION

In practical engineering, the strength of concrete is influenced by many random factors such as materials, construction, and management. To ensure that the concrete can achieve the strength specified in the design, strict and effective measures and methods need to be taken. Based on the analysis of the factors affecting concrete strength, this article proposes the following measures for reference in engineering practice:

3.1 Choose cement raw materials with suitable performance and high strength grade.

3.2 Reasonably reduce the water-cement ratio and add an appropriate amount of additives according to the actual needs of the project.

3.3 By adopting scientific methods and processes such as autoclave curing, strengthen the maintenance of concrete and ensure the environmental conditions such as temperature and humidity required for the growth of concrete strength.

3.4 Use appropriate construction tools such as mixing, transportation, and vibration, and correctly design and arrange construction organization and management to ensure concrete quality.

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A Brief Discussion on the Management of Enterprise Accounting Files Under the Background of Accounting Computerization

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Abstract: Under the background of the development of information and digital society, enterprises should speed up the process of information reform, so as to keep up with the current pace of social development, in order to obtain more superior management opportunities. A large amount of financial data and information will be generated in the process of production and operation of enterprises. In order to avoid enterprises falling into various business risks, it is necessary to implement scientific management of financial information, which requires enterprises to pay more attention to accounting file management and implement a series of scientific and effective reform measures. In this paper, the enterprise accounting file management under the background of accounting computerization is analyzed in detail and explored in depth, in order to share and exchange with related people.

Keywords: Accounting computerization; Enterprise development; Accounting archives management; Problems and strategies

1. INTRODUCTION

Accounting computerization, also known as computer accounting, mainly refers to the use of electronic computers to carry out the accounting work, which is the main performance of accounting management information reform, which improves the effectiveness of accounting management to a certain extent, so the development of modern enterprises to speed up the process of accounting computerization reform, in order to create favorable conditions for the development of business. In the process of the rapid development of China's social economy, electronic computer information technology is widely used in various fields, of which enterprise accounting archives management under the support of computer information technology, gradually formed an electronic computer based accounting information system, completely changed the traditional manual accounting information system, which is a major revolution in the field of accounting. Under the background of accounting computerization, the management system, management system and management mode should be comprehensively reformed to ensure that the management of enterprise

accounting files can adapt to accounting computerization as soon as possible.

2. THE CHARACTERISTICS OF COMPUTERIZED ACCOUNTING FILES

The so-called accounting archives mainly refer to accounting documents, financial reports, accounting books and other accounting professional information, all belong to the scope of accounting archives management. Enterprise accounting archives can truly reflect the occurrence of economic business, and they are also powerful evidence of various economic activities of enterprises, so accounting archives are important economic archives of enterprises [1]. Under the background of accounting computerization, the management of enterprise accounting files has undergone great changes, especially in the content, scope, bearing mode and management means of files, which has far exceeded the cognition of traditional accounting files management. Computerized accounting file management has many characteristics in actual operation, mainly reflected in the following aspects:

First, computerized accounting files have more extensive connotations. Although computer accounting can use computer information technology to realize information file management, it does not completely replace traditional paper accounting files, but on the basis of traditional paper accounting files, adds a variety of magnetic media, remote server accounting information, etc., so computerized accounting files have a wider management scope and dimension.

Second, the storage and operation of accounting files require specific conditions. Accounting computerization needs to rely on electronic computer technology to achieve accounting file management, that is to say, once the conditions of using electronic computers are not available, it will not be able to carry out a series of file management work such as query, extraction, analysis and sorting, which indicates that computerized accounting file management needs specific conditions.

Accounting files facilitate calculation analysis and information sharing. In the face of massive and complex accounting data, manual accounting not only

takes a long time, but also cannot guarantee the accuracy of accounting results, which leads to the failure and disability of subsequent accounting file management [2]. Computerized accounting can rely on powerful computing power of the electronic computer, accounting data calculation analysis and information sharing, and even can be organically combined with the cloud accounting system to build a powerful database, so that accounting file management will be fully informationized.

3. THE PROBLEMS IN THE MANAGEMENT OF ENTERPRISE ACCOUNTING FILES UNDER THE BACKGROUND OF ACCOUNTING COMPUTERIZATION

Informationization, digitalization and intelligence are the inevitable trend of future social development. Under the influence of computerized accounting concept, enterprise accounting file management has evolved from traditional manual accounting information system to computerized accounting information system, which has created favorable conditions for enterprise management and development. However, according to the current situation of enterprise accounting archives management, many enterprises are facing many difficulties in the reform of computerized accounting archives management, which is reflected in the following aspects:

3.1 The understanding of computerized accounting archives management is not in place

Some enterprise management does not deeply understand the importance of computerized accounting reform, and is not optimistic about computerized accounting file management mode, so there is a certain passivity and slowness in the field of accounting management reform. For example, enterprise managers believe that computerized accounting file management, the need to build a special information management platform, as well as the construction of a special computerized accounting information system, will undoubtedly increase the economic burden of enterprises, in the face of this situation, enterprise managers are more wait-and-see attitude, leading to the enterprise computerized accounting file management reform presented a serious lag situation.

3.2 Lack of institutional support for accounting archives management

Only with the support of a sound system can the standardization and standardization of accounting file management be guaranteed. Under the background of computerized accounting, although the computerized accounting information system has successfully replaced the manual accounting information system, no system consistent with the computerized accounting information system has been established for enterprise accounting file management. It leads to lack of effective restraint and guidance in computerized accounting file management.

3.3 Lack of professional computerized accounting archives management personnel

Talent is a valuable resource for the development of enterprises. Under the background of accounting computerization, the management of enterprise accounting files has put forward higher requirements and standards for accounting personnel, but enterprises have shown many problems in talent absorption and training. For example, the personnel engaged in accounting archives management work, some only have professional accounting knowledge, but do not have good information technology literacy, such accountants are difficult to adapt to the computerized accounting archives management mode and system.

4. COMPUTERIZED ACCOUNTING ARCHIVES MANAGEMENT REFORM STRATEGY

4.1 Enhance the computerized accounting file management consciousness

Enterprise managers should have the ideas of advancing with the Times, be able to recognize the importance and necessity of computerized accounting reform from multiple perspectives, but also to deeply understand the advantages and value of computerized accounting file management, so as to increase investment in hardware and software, in order to speed up the construction process of computerized accounting information system and computerized accounting file management platform.

4.2 Improve the accounting archives management system

Management system is the key element to ensure the standardization and standardization of management work. Once the guiding role and restraining effect of management system are lacking, it will lead to the misalignment, failure and disability of management work. Therefore, under the background of accounting computerization, enterprise accounting files management should attach importance to the construction of an institutional system that fits the computerized accounting information system. For example, the construction of accounting archives collection and archiving system requires accountants to print all kinds of statements and books in a timely manner, and be reviewed and stamped by accounting personnel and supervisors, and then the documents are filed and archived. In addition, accounting file managers should also establish electronic files, and use cloud accounting system to establish a database to ensure the security and integrity of enterprise accounting files.

4.3 Improve the comprehensive quality of accounting archives management personnel

When recruiting accounting personnel, enterprises should do a good job in talent selection, select comprehensive talents with professional accounting management knowledge and skills, and have good information technology literacy, so as to better achieve

the reform goal of computerized accounting file management, and can significantly improve the substantive effect of enterprise accounting file management.

5. CONCLUSION

To sum up, under the background of the development of information and digital age, the implementation of computerized accounting reform of enterprise accounting archives management is a manifestation of enterprises' adaptation to social development, which can create more favorable conditions for enterprise operation and development. the above mainly from the construction of comprehensive quality of accounting team, improve the accounting archives management system, enhance the computerized accounting archives

management consciousness of three dimensions, put forward the effective strategy of computerized accounting archives management reform.

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Opportunities And Challenges in Contemporary College Student Management from the Perspective of the Internet

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Abstract: In the context of the rapid development of internet technology, university student management urgently needs to keep up with the pace of the times in terms of methods and technologies. Faced with high-speed transmission systems and various electronic devices, while providing convenient services, the difficulty of managing students also increases relatively. Overall, the development of internet technology is both an opportunity and a challenge for student management. While also promoting changes in students' thinking patterns, broadening their horizons.

Keyword: College Students; Management work; Internet; Learning ability

1. THE NEW SITUATION BROUGHT BY INTERNET TECHNOLOGY TO UNIVERSITIES

1.1 Internet technology brings massive amounts of information

Internet technology has brought a world of rich and colorful information, bringing together various information and cultures. It provides advantages such as massive knowledge storage, rich and colorful information, convenient search, high-speed transmission, cross time connectivity, and high openness, allowing university teachers and students to have a more comprehensive understanding of domestic and foreign news, economic and social changes, customs, social, cultural, aesthetic, artistic, and cultural landscapes. Through information network technology, university teachers and students can obtain rich and colorful information, providing them with a better learning and working environment. By being exposed to various ideas, concepts, and lifestyles, universities can gain more knowledge and insights.

1.2 Widespread popularization of intelligent electronic devices

With the vigorous development of science and technology, the types and prices of internet servers are also increasing. Phones, platform computers, laptops, and other essential equipment for undergraduate students to enter school have provided them with a more convenient experience of information network technology. With the development of technology, equipping college students with electronic devices has become an important manifestation of social progress

and improving their living standards. They can directly obtain the desired knowledge answers, providing many conveniences for their learning and daily life.

1.3 The Internet Brings New Sensory Stimulation

The new media technology of the Internet has surpassed traditional media, combining information processing technologies such as text, images, sound, music, and animation, bringing unprecedented sensory stimulation to people. For example, many virtual entity games design an environment full of challenges, tension, and excitement, requiring players to be fully focused, focused, and fully unleash their potential. Otherwise, the "enemy" will end up failing and be defeated by the virtual world. the emergence of e-books allows people to browse the content they want to learn anytime, anywhere, and even provide a visual experience with 3D animations. Therefore, virtual environments and programs have enormous potential for cultivating and improving human learning ability and knowledge quality, which people cannot imagine.

2. THE ADVANTAGES AND DISADVANTAGES OF INTERNET TECHNOLOGY IN HIGHER EDUCATION

MANAGEMENT

2.1 The Negative Impact of the Popularization of Internet Technology on College Students

2.1.1 The negative impact of college students' learning ability

Due to the booming development of the Internet, college students can study through new channels, but it has also led to the popularization of "fast food" information, making them often rely on the Internet to seek answers when encountering problems, neglecting systematic learning and comprehensive mastery of basic knowledge, and lacking positive thinking. This knowledge seeking model is not conducive to cultivating students' willingness to study and improving their learning abilities [1].

2.1.2 The negative impact on the physical and mental quality of college students

With the popularization of the Internet, many college students are addicted to it and lack real-time communication with the real world. This situation will inevitably seriously affect their communication methods, making them gradually detached from the

real world, becoming isolated, indifferent, distant in relationships, and reduced in social skills, resulting in negative moods such as tension, depression, and depression, and may even lead to personality differentiation between illusion and reality. These addictions typically include aspects such as online socializing, gaming, and pornography. Therefore, college students should avoid being addicted to the internet and maintain a good state of study and life.

2.2 The Positive Effect of Internet Technology on the Formation of College Students

2.2.1 Improving the Social Adaptability of College Students

College students should strive to integrate into society to meet the needs of society and play their role in the community. However, in real campus life, their character roles are often singular, and the internet provides them with a diverse platform for character practice. Through role-playing, they experience the needs and emotions of characters, deepen their understanding of social and crowd standards, meet the expectations of the community and the crowd, and learn to assume various social roles, And use network technology to interact among group members, test their role-playing abilities, and thereby enhance their ability to scale and adapt to various social roles [2].

2.2.2 Improving the Communication Quality of College Students

With the popularization of internet technology, young people can communicate on a broader scale and choose different social partners based on their interests and needs. This communication method is no longer limited to blood, region, or profession, but can cross the boundaries of power, status, profession, and interests, expanding the scope of interpersonal communication.

2.2.3 Improving the Innovative Quality of College Students

The diversity of internet technology and the sharing of resources have also provided young people with more experience and resources to support their thinking and actions. Through diverse internet cultural exchanges and collisions, young people can better explore the unknown world and ignite more sparks of thinking. the interactivity of thinking methods enables different thinking subjects to communicate data and emotions through internet technology, thereby sparking more innovative thinking and enhancing their creativity in thinking.

2.2.4 Improving the Personality Quality of College Students

College students actively express their unique personalities through the internet, which helps to cultivate their subjectivity. However, due to the concealment of the internet technology environment, college students rarely seriously consider whether their viewpoints are correct or whether their wording is rigorous. They value the freedom to express their thoughts on the internet without being bound by

tradition or orthodoxy. To gain recognition for one's own expression, it is urgent to rely on the clustering nature of internet technology dissemination.

3. THE OPPORTUNITIES OF INTERNET TECHNOLOGY FOR COLLEGE STUDENT MANAGEMENT

Internet technology plays an important role in teaching, research, and management in higher education institutions. It not only promotes higher education reform, but also provides unprecedented opportunities for educational management. Specifically reflected in the following aspects:

3.1 Expansion of student management workspace

Due to the widespread credit system and elective system, college students' understanding of class management is becoming increasingly blurred, which brings new challenges to traditional class collective management. the emergence of the Internet has provided a new perspective for student management, broadened the temporal and spatial scope of management, enhanced management effectiveness, created more teaching opportunities for schools, families, and society, and made student management work more comprehensive, information-based, and efficient. It can help university student managers more conveniently grasp students' ideological dynamics through various new media platforms, and through online class meetings, discussions Special lectures and other forms are used to guide students' correct ideological concepts and ideal beliefs, thereby improving the efficiency and quality of student management work.

3.2 Expansion of management methods

The popularization of the Internet has provided new channels and means for the management of college students, making the management work more targeted and effective. In terms of communication channels, such as email, campus forum, microblog, Tiktok, WeChat, QQ, etc., these new media platforms help to improve students' learning and work pressure, increase students' willingness to participate in college student management, promote communication between teachers, students and other staff, and achieve equal exchange.

3.3 Improvement of management efficiency

The use of internet technology has greatly improved the speed and timeliness of student management in universities. Through various new media platforms such as campus network, Tiktok, microblog, e-mail and WeChat, colleges and universities can timely release important information, such as meeting notices, campus documents and campus activities, and quickly collect various materials to shorten time and space constraints and realize resource sharing. In order to better meet the needs of university student management work, universities can establish relatively complete management information systems, transform traditional manual operations into network technology operations, organically combine individual student

homework and management assessment, greatly improving the efficiency of school management work, saving a lot of manpower and material resources, and making it easier for university student management workers to complete daily tasks, And can focus more on the development of work ideas, thereby further improving the level of student management work [3].

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Accounting for Small and Medium Enterprises

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Abstract: According to Jones (2006), accounting that works on reporting financial information, in other words it is the way to monitor the profit and loss of a company to help managers make a decision [5]. Normally, due to the different size between large firms and the SMEs, which is built up the small number of their employees, and there must be some different needs. Obviously, accounting will be helpful for the needs of the small and medium sized enterprises but not always, because most of the accounting principles focus on the large firms. This essay will discuss how important the accounting will work for the value of needs of the SMEs.

Keywords: Accounting; SMEs; Management

1. THE ORIGIN OF SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs)

1.1 Background

Post WWII, running a business becomes one of the most common thing in the world, especially operating large firms but small companies never go away. In twentieth century, due to the political backlash, which against large companies the SMEs begin to dawn. As E. F. Schumacher said: "Small is beautiful", which means that the world starts to notice how the SMEs have a significant effect on business, since then a new word, entrepreneurship has been created and the entrepreneurial firms grow up. [1].

2. THE DEVELOPMENT OF ACCOUNTING IN SMEs

2.1 International Financial Reporting Standards (IFRSs) works more on SMEs

The system of calculation of the value of firms, which through the financial reports such as income statement, balance sheet and cash flow has been completed. Those reports provide a company's patentability for the external users to make an investment in financial accounting that will be useful for the large firms but not the SMEs. the accounting standard-setting for the SMEs has not been created at that time. the International Accounting Standards Committee has been built and operated in kinds of countries in 1973, furthermore it continues to evolve such as the International Accounting Standards Board replaces the IASC and then the IFRSs that works more on the SMEs has published in 2001. [2].

2.2 A great contribution on reducing the financial reporting budget of the SMEs reporting entities.

The IFRSs has driven by IASB and it is important standards for the needs of SMEs. However, about how

it useful for the profit and loss of the SMEs, there are two different voices. People who against the IFRSs insist that it will make a differential financial report of accounting between large companies and the SMEs, in other words there is a divergence from the full IFRS and the measurement of accounting principle that should be solved by the IASB. [6]. On the contrary, there is no deny that how the IFRS helpful for the internal user to make a decision on the management accounting side, but it not always work on the financial accounting. To be more specifically, this characteristic of IFRSs that works on the role of stewardship of the SMEs that exactly one of the reason that a part of people who agree with the IFRSs. In addition, the Financial Reporting Standard for Smaller, which is published to explain the scope of the standard for the SMEs. Although the full IFRS against some measurement principles, to a certain extent, there is no denying the fact that the full IFRS do a great contribution on decision-making and a reduction on the financial reporting budget of the small and medium reporting entities.

3. THE DIFFERENCE BETWEEN SMEs AND LARGE FIRMS

3.1 Different requirements

There is one difference from the large firms to the SMEs, the needs of the owners. the majority of the manager of the SMEs is the owner-manager, which means that the owner-managers who will have share capital and the power of making decisions on trading in the small enterprises. [1] Due to this ownership, the agency theory of accounting that describe the relationship between shareholders and managers will do nothing on the SMEs. At least, there is no agency problem in the measurement of profit and loss for the need of SMEs, because all the decision-making depends on the moral of individual.

3.2 The effects of managers' decision on SMEs

Indeed, comparing with the large firms, the profit and loss of small enterprises are impacted by the marketing and finance, which means that the normal accounting reports of the gain and loss account of the SMEs is not very helpful and the key is management of corporate mechanism. Actually, in stakeholder theory, it focuses more on the management discipline of SMEs since a political backlash happens that against the large firms in the 1970s. In addition, Freeman (1984) who develops the stakeholder theory explained that a different broad range of stakeholders play management principles in local environment and community that

will impact on business activities. For instances, if the owner-managers are making decisions, they need to consider their employees, customers and suppliers and such lobby groups that are relevant with SMEs. That is the corporate social responsibility of management, which is connected with the stakeholder theory will be a little bit useful in the SMEs. [7]. Hence, although stakeholder theory, which includes the corporate governance of management will have some effects on individual making a decision for the SMEs, the individual moral obligation of owner-managers still has more effects on the profit and loss for their owners' needs of SMEs.

3.3 Corporate Governance works on the profit of SMEs
As means of measurement the accountability and transparency of the SMEs, the accounting definitions are not able to be helpful and some mechanisms cannot work as well. But the corporate governance is definitely a good way to measure the corporate social responsibilities, in other words, to some extent it can makes up the lacks of accounting definitions of the SMEs. For example, there is a survey shows that the corporate governance has a positive effect on the group of Italian SMEs. In more details, due to most of the SMEs are composed of some family enterprises and individuals, its special culture, strategic profile and accountability are different from the large companies. [3] So, in this case the corporate governance, which is based on the territory and economic context that growth with their business spirit to disclose the accountability and transparency of the SMEs and finally driving it to their corporate social responsibility. Hence, corporate governance is another way to measure the profit and loss of need of the SMEs.

3.4 The principles of management accounting
Furthermore, there are four basic principles of management accounting, they are Internally orientated, Planning, Control and Decision-making respectively that come from the theory. In 1980s, the biggest argument of the management accounting is whether the disconnect between management accounting theory and practice. Johnson, H. and Kaplan, R. (1991) discussed the relevance lost of management accounting. [4] They believed that the traditional management accounting is not suitable for the developing technology and created a new model. However, their new model of management accounting is still designed for the manufacturing of large company. In fact, it is less relevant for the profit and loss of the SMEs in this way. But an example of the retail shows a useful management. the key performance indicator, which links business activities to the performance and is made under all of people in a company not only the owner that will guarantee the transparency of a firm, so it may work on the SMEs.

4. CONCLUSION

4.1 Basic On Financial Accounting

Owing to the later raise of the SMEs than the large firms, whatever the definitions of financial accounting and management accounting are less focus more on it. After the IFRE and the FRSSSE have been built, the part of accounting theories and standards are all helpful to measure the profit and loss of the SMEs to a certain degree in financial accounting.

4.2 Basic On Management Accounting

In the management side, most traditional management accounting is not useful for the calculations of the value of the SMEs [4] Because of relationships of the owner-manager and the relevant group of people are different from the large firms, the needs of the owner-managers will have less restrictions, which means that owner-managers' individual moral and corporate social responsibility will be more necessary. the corporate governance does as another management tool that will disclose the accountability and transparency of the SMEs in a certain degree. As a consequence, the corporate governance may fix the lacks of management accounting of the SMEs and lead it to play a better social responsibility.

4.3 Conclusion

To sum up, there are some parts of accounting definitions will be useful for the measurement of the profit and loss of the SMEs and the needs from the owner-managers of the SMEs. In addition, the accountability and transparency is necessary for the SMEs and corporate governance will manage as another measurement tool.

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Innovation And Practical Exploration of the Second Classroom Education in Universities

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Abstract: The second class is an important teaching activity to deepen students' professional knowledge acquired in the first class and improve their practical skills. This paper will explore the importance of the construction of the second classroom in colleges and universities, and put forward some paths and strategies to promote the effective development of the second classroom in colleges and universities. Establish the main position of the second classroom, integrate resources inside and outside the school, form a joint effort for the education of the second classroom, formulate a scientific evaluation mechanism, and encourage teachers to set up and use big data to empower the second classroom. the second classroom can further stimulate the motivation of students' professional learning, but the integration of the second classroom and the first classroom is insufficient, and there are certain differences in supply and demand. In this regard, we need to further focus on positioning and strengthen the construction of the second classroom content; Strengthen the research and exploration of the deep chimera between the second classroom and the first classroom; Bring out the characteristics of the second class.

Keywords: The Second Classroom; Colleges And Universities

1. INTRODUCTION

The second classroom is a practical educational activity which imparts all knowledge, enhances individual ability and exercises comprehensive quality in addition to teaching. In 2013, the Ministry of Education issued the Notice of the Ministry of Education on Carrying out the Review and Evaluation of Undergraduate Teaching Work in ordinary institutions of higher Learning, which elevated teacher development and student development to an important level, and paid more attention to the teaching process, taking "second class results" as an independent class. This means that the second classroom has become an important part of the education system. the fundamental task of colleges and universities is to cultivate morality and cultivate people, do a good job in the training of students, and help students develop their morality, intelligence, physical beauty and labor during school. Compared with the first class in the

classroom, the second class brings more unknown possibilities. the second classroom is the invisible classroom, the place where the classroom is not limited to the classroom. the main contents of the second class are: campus cultural activities, volunteer activities, club activities, and the management of students. the second classroom is for cultivating students' quality, improving students' learning ability, cultivating students' overall quality, improving students' learning ability, and improving students' overall quality.

2. THE SIGNIFICANCE OF THE SECOND CLASSROOM CONSTRUCTION IN COLLEGES AND UNIVERSITIES

2.1 The overall quality of students in the second class Traditional educational methods and viewpoints have been unable to meet the development of undergraduate education in all aspects. They are only limited to the study of professional knowledge. They believe that they only need to learn knowledge according to the needs of society and only need to complete four years of professional knowledge courses. From the goal point of view, the construction of the second classroom makes up for the need that the first classroom cannot give students comprehensive development, and the professional knowledge learned in the first classroom can be deeply integrated in the second classroom. In terms of course content, it deeply integrates the first class, emphasizing professionalism, connotation and practicality; In terms of educational means, the integration of internal and external resources, fully mobilize the autonomy of students, promote the all-round transformation, upgrading and development of the second classroom, and then promote the quality of quality education to a new level.

2.2 Make up for the shortcomings of the second class The overall goal of the second classroom and the first classroom is how to improve the comprehensive quality of students, and they have the same attributes, but they are two different paths. From the long-term development perspective, they lack coordination in management, organization and resources, and they are not combined. In the construction of the second classroom, there are problems of lagging development and deviating from the right track, which are mainly manifested as attaching importance to fun and neglecting theory. Emphasis on formalization, light

connotation; Emphasis on entertainment, light lead. At the same time, the curriculum system, result evaluation, effect presentation, teacher training, resource allocation and other aspects are not satisfactory.

3. RESEARCH ON THE PATH OF THE SECOND CLASSROOM CONSTRUCTION IN COLLEGES AND UNIVERSITIES

3.1 Grasp the goal of the second classroom and construct the work of educating students in the second classroom

The second classroom is one of the important components of school education. Strengthening the construction of campus culture is of great significance to improve students' all-round quality. To cultivate "what kind of students", we should take moral cultivation as the center, based on the construction of two platforms inside and outside the school. In the activities of the second class, we should take what kind of people as the guide and let all people participate in it. It is necessary to take "moral education" as the central work, take "moral education" as the central work, and run through every link of the "second classroom"; Organize a comprehensive management team of teachers, students and students' union to strengthen the ideological and political education of college students as the first task, and put the moral education of "second class" in the first place; Use virtue to transform people, persuade people with virtue, and attract people with virtue; Run talent with virtue, set up both moral and talent education orientation;

3.2 Formulate clear policies and guidance

The framework design should include the leadership team, supporting mechanism, evaluation criteria and incentive mechanism. First of all, the second classroom should be set up, and the school leaders in charge of teaching and student work should jointly take the lead, integrate professional teachers, class counselors, student organizations, etc., and combine professional education to jointly design the implementation plan of the second classroom.

3.3 Strengthen the construction of teaching staff

Do a good job in curriculum development, teacher training, second classroom facilities construction and funding guarantee, including selecting and employing teachers with high ideological quality and professional knowledge as course development instructors; We should make full use of the advantages of each college to hold various forms of sports activities. Sound network security software and hardware facilities. Ensure the funding needs of the activities and ensure that the work of the second classroom can be carried out well. If the funds of the activities are insufficient, you can also seek the help of school-enterprise and school-local cooperation.

3.4 Formulation of evaluation criteria

The college shall, according to the talent training standards, formulate the evaluation standards for the second class performance, promote the second class

transcript, and comprehensively assess the professional skill level and ideological and moral situation. Finally, in terms of teacher treatment, the amount of instruction in the second classroom can be converted into teaching hours, which will be tilted in the evaluation of professional titles and awards. In the participation of college students, first of all, we should pay attention to guidance, cultivate the concept of participation of college students, highlight practice, and strengthen moral education. Second, we should increase publicity efforts and vigorously promote advanced advanced models.

3.5 Integrated with the first class

The second class activities can further stimulate the motivation of students' professional learning. Interests, hobbies and the desire for comprehensive quality improvement are the key factors that affect the learning state and stimulate students' learning motivation. the second class activity itself is an activity to develop students' interests and hobbies and improve students' comprehensive literacy. We analyzed the student leaders who participated in the activities of the second class. It is found in the study that middle school cadres are the organizers and important participants in the second classroom activities. Some scholars believe that participation in the second classroom activities will have a crowding out effect on students' academic time. Combined with our actual data, it also shows that student leaders are more engaged in the second class activities than ordinary students, but there is no obvious difference between them in the professional learning time after class. For student leaders, the time taken away is often the time used for entertainment and leisure; Many student leaders said, "Since I became a student leader, I have no time to play games. " the data show that the change of student leaders in the second classroom is also reflected in the attitude towards trying new things, the attitude towards learning and the cultivation of comprehensive literacy. the rich second classroom significantly improves the comprehensive quality and innovative consciousness of student cadres, and enhances their awareness of the importance of learning, which has a positive promoting effect on learning motivation. On the whole, the second classroom activities can cultivate students' interests, change their learning attitude, enhance their learning motivation and improve their comprehensive literacy.

4. THE DILEMMA AND DEFICIENCY OF THE SECOND CLASSROOM CONSTRUCTION IN COLLEGES AND UNIVERSITIES

4.1 Lack of work awareness and attention

At present, the first classroom is the main method for students to learn knowledge, which has always played an important role and improved the cognition of the second classroom activities in colleges and universities. However, there are still several problems in the second classroom education in Chinese universities. First of all, the understanding of the subject of education in the

second classroom is not in place. Students are the main body participating in the activities of the second classroom, but the current education system of the second classroom does not highlight the important position of students in the talent training system of colleges and universities, only regards the second classroom as a way of ideological and political education, and does not rise to the educational concept, which affects the role of the second classroom activities in educating people¹. Some universities have not formulated a complete set of practical education programs, nor have they formulated the relevant implementation rules of various practical education. These schools basically regard the second classroom as a leisure activity belonging to students, and they only regard students' social practice and scientific and technological innovation as an extension of the first classroom. Although there are many kinds of internship methods, there is a phenomenon of "laissez-faire" because of the lack of combination with the goal of talent training and the lack of effective organizational guidance and supervision. the third is the misunderstanding of the function of education. Because people have some biased understanding of the content of the second classroom activities and neglect the implementation in the second classroom, it is impossible to effectively improve students' humanistic quality and scientific and technological innovation ability in education, which has a great impact on the cultivation of talents.

4.2 Its own system is not perfect

At present, the teaching system and operating mechanism of the second classroom in colleges and universities are not mature enough, with strong theory but weak practice, and the effect is difficult to quantify. the reason is that there is not enough value guidance, exposing the light theory, heavy practice; Light thought, emphasis on interest; Light courses, heavy activities², At the same time, in the process of educating students in the second classroom, there is still a set of standardized, scientific and standardized assessment system. Therefore, in the aspects of evaluation means and evaluation direction of education effect, the results are not satisfactory. Therefore, it is urgent to strengthen the use of modern information technology such as artificial intelligence and big data to update the education carrier system, analyze and evaluate the behavior of students in the second classroom, and thus establish a scientific and efficient education system in the second classroom.

4.3 At present, the evaluation mechanism of the second classroom education system is not comprehensive

At present, in our country's assessment of the current moral education system in the second classroom, there are still the following problems: first, the assessment way is single, at the same time, the assessment method is single, it is difficult to effectively motivate students and guide teachers. the lack of emphasis on the

motivation and restraint of mentors and mentees leads to the frustration of the initiative of mentees and mentees. Second, the curriculum evaluation is not standardized. Usually, in the course teaching, the implementation frequency of the course is very high, the publicity scale is very large, and the form is very attractive. However, in the course teaching effect, it has not received a higher level and higher evaluation, and it lacks the importance of practical content, theme and effect. As a result, there exists a problem of paying attention to the form and neglecting the practical effect in the course teaching. For example, under normal circumstances, the scores of one class, final exam scores, moral education credits, intellectual education credits, innovation credits, etc. should be taken into account, while the exam of the second class is very difficult, although most of the exams are determined by the scores of students in one class and in the second class, but because the scores of the second class are too low, there will often be a "one-sided" situation. Students often engage in activities that have no meaning and no value, thus using the credits to compensate for the second class, rather than making the second class really useful.

4.4 The integration of the second classroom and the first classroom

In the process of research, we found that this view not only exists in the students, but also in the cognitive level of teachers. Some full-time teachers simply understand the second classroom as extracurricular activities outside the classroom, including sports and sports competitions, voluntary activities, entrance education, etc. In the specific work, the "second class activities" are simply understood as class meetings, league meetings, sports competitions and volunteer services independently completed by student work teams such as counselors, class teachers and class cadres; This unintentionally separates the activities of the second class from students' professional development. Relying solely on the student work team, which plays a leading role in the planning, organization and implementation of the "Second classroom" activities, leads to its remaining at the level of moral education and ideological and political education, unable to achieve the cultivation of students' knowledge and ability, and cultivate their thinking ability. In the study, we also found that student leaders and freshmen in the second class to participate in the type of activities, activity duration and other aspects of a high degree of agreement. As the management of the activities of the second class, the "university engineering" department often puts the focus of the activities of the second class on the freshmen. Every year, under the leadership of the student leaders, sports, arts, knowledge competitions, debate activities and safety education and other freshmen activities are wonderful, but on the other hand, it is corresponding to the status quo that senior students are ignored. This further leads to the second class activities can not meet

the needs of students to improve professional knowledge and professional skills, and gradually evolved into the "second class time" and "kill time" activity participation. the educational value and function of the second classroom have been severely narrowed, which has greatly damaged the rich connotation of the second classroom, resulting in further disconnection between the first classroom and the second classroom. To improve teachers and students' correct understanding of the connotation of the second classroom and to promote the deep integration of the first classroom and the second classroom are important means to effectively promote the development of the second classroom.

5. CONCLUSION

The construction of the second classroom in colleges and universities is an important way to cultivate the all-round development of students, which needs the joint efforts of schools and related departments. the development of the second classroom in colleges and universities can be effectively promoted through clear policy guidance, providing diversified opportunities for extra-curricular activities, strengthening organizational management and teacher team construction. At the same time, it is necessary to solve the problems such as insufficient work cognition and attention, imperfect own system, imperfect assessment and evaluation mechanism of the second classroom

education system, and the integration of the second classroom and the first classroom to ensure the effective operation of the second classroom in colleges and universities. In the future, the construction of the second classroom in colleges and universities will face more challenges and opportunities, and it is necessary to constantly sum up experience, innovate and explore, and evaluate the effectiveness, so as to continuously improve and enhance the quality and effect of the construction of the second classroom in colleges and universities. In the future, the construction of the second classroom in colleges and universities will face more challenges and opportunities, and it needs continuous attention and efforts to make greater contributions to the comprehensive development of students and social progress.

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The Inner Implication of Flipped Classroom and the Future Trend of Teaching Reform in Colleges and Universities

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Abstract: With the development of higher education, the new teaching mode is of great significance. At present, the application of flipped classroom has been attached importance, and its application in the process of college teaching reform can effectively improve the level of college teaching and promote the smooth reform of college teaching. For college teachers, it is more important to realize the inner meaning of flipped classroom, master the characteristics of flipped classroom, and clarify the subject status of students, so as to enhance the openness and democracy of classroom teaching. This paper will discuss the inner meaning of flipped classroom and analyze the future trend of teaching reform in colleges and universities.

Keywords: Flipped classroom; Intrinsic meaning; College teaching reform; Future trend

1. INTRODUCTION

Under the background of information technology, the application of flipped classroom is of great significance. Classroom teaching is no longer limited to the classroom. Broadening the scope of teaching with the help of information technology can not only enrich teaching resources, but also improve the quality of classroom teaching. Compared with the traditional teaching mode, flipped classroom has more advantages in teaching, such as high teaching efficiency and relaxed teaching atmosphere, which helps to promote the reform of college teaching, change the original boring and boring teaching atmosphere, and thus enhance the quality of college classroom teaching. Moreover, the subject of flipped classroom teaching is students, and professional teaching is carried out around students to promote students to be more conscious and initiative in learning, and truly become the master of classroom teaching.

2. THE INTERNAL IMPLICATION OF FLIPPED CLASSROOM

Flipped classroom is based on information video to provide students and teachers with sufficient learning resources to maximize the value of classroom teaching. In the process of teaching in colleges and universities, teachers record the teaching content into videos, and then provide the pre-recorded videos to students, so that students can find and solve problems in time,

which helps to break the limitations of traditional teaching technology, and provides opportunities for students and teachers to communicate, so as to save students' learning time and truly realize learning anytime and anywhere. In the process of classroom teaching, teachers should recognize the principal position of students, give full play to the teaching role, give students correct and objective evaluation, so that students can flexibly use learning methods, change the original passive and lagging learning state, help students solve various learning problems, recognize their own shortcomings, and then improve and optimize them. Guide students to develop good learning behaviors, so as to achieve effective improvement of learning ability [1].

With the advent of the information age, the application of flipped classroom has been widely valued. College teachers should adhere to the principle of advancing with the Times, constantly innovate the original teaching methods, use advanced teaching concepts to create classroom teaching situations, change the original single teaching mode, and inject vitality into classroom teaching. Compared with traditional classroom teaching, flipped classroom can narrow the distance between teachers and students, clarify the dominant position of students, and give students more rights to independent learning. It can not only mobilize students' enthusiasm for learning, but also cultivate high-quality talents, create a positive and active teaching atmosphere, and enable students to effectively communicate with teachers. So as to improve the quality of classroom teaching. Flipped classroom has many teaching advantages, teachers should fully grasp the application points of this technology, combined with the actual teaching situation to use flipped classroom, so that students can supplement the classroom teaching did not cover the content, conducive to the realization of independent and personalized development, and promote the overall development of students.

At present, the social competition is becoming increasingly fierce, and the traditional teaching mode can no longer meet the learning needs of students. Only by insisting on the principle of advancing with the Times and enhancing students' awareness of active

learning can students improve their competitiveness, change their original passive learning state, and let students occupy the active position of classroom learning, so as to meet their learning needs. Compared with the traditional teaching mode, flipped classroom can clarify the principal position of students, give students the opportunity to actively learn and understand professional knowledge, help stimulate students' learning potential, further give play to the teaching advantages of information technology, guide students to develop good learning habits, and then realize personalized development.

3. THE CHARACTERISTICS OF FLIPPED CLASSROOM

Flipped classroom is a teaching method that takes information technology as an important basis and has prominent advantages in the application process. In order to deeply understand the internal meaning of flipped classroom and implement it into classroom teaching, relevant personnel should analyze and discuss the characteristics of flipped classroom, which are as follows:

3.1 The interaction of teaching subjects

In flipped classroom, both students and teachers are the main body of teaching. Influenced by traditional teaching concepts, many classroom teaching takes teachers as the main body, ignoring students' main body status, resulting in students being in a passive state of learning, which is easy to discourage their enthusiasm for learning. Flipped classroom pays more attention to the interaction of teaching subjects, gives students more opportunities and rights for independent learning, and enables students to take the initiative in class, change the original single teaching mode and implement the "online+offline" teaching mode, which is conducive to improving the initiative of classroom teaching and thus exerting the application value of information technology [2].

In addition, the application of flipped classroom can innovate classroom teaching mode, promote classroom teaching to be more humanistic and caring, narrow the distance between teachers and students, and students can step out of the classroom, feel the current world of rapid development of information, harvest rich learning experience, improve students' personal advantages and enhance students' competitiveness in the workplace. It will have a positive impact on reducing the employment pressure of students in the future.

3.2 Sharing of teaching resources

As the basis of classroom teaching, the application of teaching resources is of great significance. Under the application of flipped classroom, the sharing of teaching resources brings more powerful support to classroom teaching, making the teaching classroom more rich and colorful. It changes the original situation of paper teaching resources into multiple teaching resources such as audiovisual, text and video, which

helps to improve the quality of classroom teaching. Meet the individual learning needs of students. the application of flipped classroom is conducive to the innovation of classroom teaching forms, the enrichment of teaching content with the help of network resources, and the sharing of teaching resources. Not only can students learn teaching content from the network platform, but also can provide more channels for teachers to communicate and discuss, so as to facilitate teachers to change teaching plans, so as to improve the quality of classroom teaching.

In addition, there are regional differences in teaching resources in China, and the application of flipped classroom can balance the differences. Uploading the recorded high-quality courses to the online public platform can provide teaching resources for students in remote areas, promote the balanced development of teaching resources, further promote the pace of teaching reform in Chinese colleges and universities, and truly realize the balanced and comprehensive development of resources [3].

3.3 Innovation of teaching concept

The teaching concept of flipped classroom is based on the understanding of the classroom teaching situation, taking into account the needs of the current teaching reform in colleges and universities, we should pay attention to the innovation of teaching concept, so that it can develop in the direction of pragmatism, and bring effective help to improve students' learning ability. First of all, flipped classroom pays attention to "learning first", students can develop a good sense of independent learning, change the passive learning state in the past, and make learning plans according to their own learning situation, so as to achieve personalized development. Secondly, flipped classroom pays more attention to students' subjective experience. Taking into account students' feelings about learning content, flipped classroom innovates the original single learning mode and emphasizes students' own ideas, which is conducive to cultivating students' independent and autonomous learning ability.

Flipped classroom has innovative teaching concepts. By narrowing the distance between students and teachers, flipped classroom can improve students' learning ability and learning quality, and provide strong support for enhancing students' subjective consciousness and learning autonomy. It can not only liberate students' minds, but also go deep into classroom teaching and greatly improve the efficiency and quality of classroom teaching.

3.4 The high efficiency of the teaching carrier

As a carrier of teaching resources, flipped classroom has the characteristics of diversification, breaking the limitations of traditional teaching mode, changing the previous paper-based teaching form, so that students can learn anytime, anywhere, and effectively improve the quality of classroom teaching. First of all, flipped classroom can provide students with the right of

independent learning and the right to choose learning information independently. In this way, students do not have to waste time, which helps to improve the efficiency of learning and greatly saves the time of resource searching. Secondly, in the Internet era, students can break through geographical restrictions and watch the same course at different times and places, which is conducive to real-time communication and discussion, giving students opportunities to express their views and ideas, and enabling students to generate unique thoughts and in-depth understanding of the professional knowledge they have learned [4].

4. THE FUTURE TREND OF COLLEGE TEACHING REFORM BASED ON FLIPPED CLASSROOM

Flipped classroom has many application advantages. If it is applied to the teaching reform of colleges and universities, it is necessary to grasp the future trend, so as to truly give full play to the teaching value of flipped classroom and provide strong support for cultivating more high-quality students. In this regard, teachers can discuss from the following points:

4.1 Grasp the student-centered development direction

With the coming of the information age, the application of flipped classroom is more and more extensive, and its application in the teaching reform of colleges and universities can play a good teaching effect. Under the application of flipped classroom, students can take the initiative and consciously accept the professional knowledge they have learned, and teachers can also make teaching plans based on the actual situation of teaching, giving students more choices, such as the teachers they like and the course content they are interested in, which helps to improve the quality of course teaching and has a positive impact on promoting the further development of teaching. In the classroom, teachers and students discuss problems together and exchange their ideas, so that students can realize personalized development, clarify the subject status of students, and truly show the principle of people-oriented, so as to cultivate more high-quality students.

4.2 Keeping pace with the Times

Under the background of the Internet, college education reform should adhere to the idea of advancing with the Times, infiltrate information technology into various fields, give full play to the application advantages of information technology, meet the learning needs of students, and encourage students to master their own learning methods, so as to improve their own learning efficiency and quality. In order to reform the teaching mode in the past, update the teaching concept in time and grasp the teaching rhythm, teachers should also master the application points of information technology, including how to make PPT and enrich the contents and forms of classroom teaching. Students can also develop interest in learning and change the original passive learning

state, which has a positive impact on the improvement of teaching quality and teaching efficiency [5].

At the same time, teachers should pay attention to the record of classroom teaching, formulate solutions to various problems in advance, and design a variety of teaching activities to create a good learning atmosphere for students, so that students can learn in an orderly manner and flexibly master their own learning methods, so as to promote the all-round development of students.

4.3 Establish a sound evaluation mechanism

In the reform of teaching in colleges and universities, the establishment of evaluation mechanism is of great significance. Teachers should evaluate classroom learning for students, adjust teaching according to students' own learning ability, ensure that students' learning needs are met, supervise and evaluate well, help students find and solve problems in time, and enable students to communicate with each other. It is helpful to exercise students' thinking ability and expression ability, promote students to learn more enthusiasm, find their own learning methods, and effectively improve their learning ability.

The application of flipped classroom can improve the classroom evaluation mechanism, record students' learning situation with the help of information technology, and teachers can also change the original single evaluation method, analyze students' learning situation with big data, and then give scientific and reasonable evaluation results, which is conducive to enhancing students' learning enthusiasm and helping students build up their learning confidence. This has a positive impact on students' future development.

5. THE REFLECTION OF COLLEGE TEACHING REFORM UNDER THE BACKGROUND OF FLIPPED CLASSROOM

As an important part of the teaching reform in colleges and universities, the application value of flipped classroom cannot be ignored, and it will also produce certain negative effects while providing teaching help. In order to smooth the teaching reform in colleges and universities, it is necessary to reflect on the application of flipped classroom in time, so as to improve the teaching quality. In this regard, teachers should reflect from the following points:

5.1 Establish a correct value orientation

The teaching goal of colleges and universities is to cultivate high-quality talents. Only by establishing correct value orientation can the positive impact of flipped classroom be brought into play, the negative effects of network information be reduced, and positive energy be brought to the educational reform of colleges and universities. As a product of the information age, flipped classroom may be affected by diversified values, which requires schools to start from the following points: First, to build socialist core values, taking into account the future direction of college teaching reform, in-depth implementation and implementation of core values, so that students can be

more positive energy, establish a correct outlook on life and values. Second, teachers should set a good example for students, how to correctly use flipped classroom, establish a belief for students to advocate, and encourage students to become the successors of the construction of socialism.

5.2 Give full play to our subjective initiative

As the main body of classroom teaching, students should learn to accept knowledge actively, realize the value of flipped classroom application, and change their passive learning state. Teachers should also mobilize students' initiative and encourage students to follow teachers' arrangements and learn step by step, which is conducive to improving students' learning efficiency. In order to adapt to the new situation, the application of flipped classroom should pay more attention to this point, strengthen the cultivation of students' subjective initiative, give full play to the concept of "learning before teaching", and cultivate students' independent learning ability, so that students can master the autonomy of learning, which is conducive to better adapt to the new situation, and improve their learning efficiency and learning quality.

5.3 Actively cooperate with the role of the school

Flipped classroom requires students to exert their own subjective initiative, carry out independent and flexible learning, and change the original passive learning state. Family is also an important environment for students' growth, which requires parents to actively cooperate with the role of school and strive to provide strong support for the development of education, so as to promote the personalized development of students. In order to enhance the application effect of flipped classroom, schools and teachers should also do a good job of publicity, explain to parents what flipped classroom is, create a good learning atmosphere for students, and pay attention to stimulating students' learning potential, so that students can be fully involved in it, keep up with the pace of the development of the Times, and become the master of classroom learning. To promote the development of university teaching to bring strong support.

6. CONCLUSION

With the development of teaching reform in colleges and universities, the application of flipped classroom is becoming more and more important. Its application in

classroom teaching is conducive to training students' learning ability, promoting students' awareness of independent learning, truly becoming the protagonist of classroom learning, and providing strong support for stimulating students' learning potential. In this regard, teachers should keep up with the pace of the development of the Times, change their teaching concepts in time, realize the teaching value of flipped classroom, promote the further development of flipped classroom, cultivate more high-quality students while improving the classroom teaching effect, help students enhance their competitiveness in society, reduce their future employment pressure, and achieve all-round development.

ACKNOWLEDGEMENTS

1. First Class Undergraduate Course Construction Project of Guilin University of Technology in 2022: College English (Project NO. 34)
2. Teaching Reform Project of Guilin University of Technology in 2021: Research and Practice on the Reform of Online and Offline Mixed Mode Teaching of "Ideological and Political Education in College English " (Project No. 2021B43)

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Study on the Promotion Approach and Strategy of Integrating "Craftsmanship" into Higher Vocational Education

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Abstract: Vocational education is a place to cultivate skilled craftsmen for social and economic development and enterprise development, and advocating the revitalization of "craftsmanship" is naturally inseparable from vocational education. At present, it is true that many higher vocational colleges and universities do not pay enough attention to the cultivation of students' "craftsmanship", and there is an urgent need for higher vocational colleges and universities to consolidate the inheritance of the spirit of craftsmanship and get out of the misguided area of over-emphasis on the impartation of knowledge and cultural education and neglecting the cultivation of vocational literacy, so that the "spirit of craftsmanship" will take root and germinate in the fertile soil of higher vocational education. Let "craftsmanship" "take root and germinate" on the fertile soil of higher vocational education, so as to produce a "butterfly effect" on social and economic development and scientific and technological progress.

Keywords: Craftsmanship; Higher Vocational Education Craftsmanship; Higher Vocational Education; Promotion Path; Strategy

1. CONNOTATION AND CORE OF CRAFTSMANSHIP

"Craft" means workmanship, "artisan" means skill, and artisan refers to a person with craftsmanship or skill. Craftsmanship refers to the spiritual concept of craftsmen carving their products with an extreme attitude, striving for excellence and pursuing greater perfection. Craftsmen like to keep carving their products, improving their craftsmanship and enjoying the process of sublimation of their products in their hands. To summarize, craftsmanship is the creative spirit of pursuing excellence, the quality spirit of striving for perfection, and the service spirit of putting the user first. the core of "Craftsmanship" is: 1. the pursuit of excellence. Attention to detail, striving for excellence, sparing no time and effort to repeatedly improve the product; 2. Rigorous, meticulous, to ensure the quality of each component, the product to adopt strict testing standards, not up to the requirements of the delivery will never be easy; 3. Persistence, focus. True craftsmen no matter which

part will continue to improve products and services, the pursuit of progress; 4. Professionalism, dedication. the goal of craftsmanship is to create the industry's best quality products, other peers can not match the excellence of the product.

2. THE NECESSITY OF CULTIVATING STUDENTS' CRAFTSMANSHIP IN HIGHER VOCATIONAL INSTITUTIONS

Craftsmanship is the embodiment of the value of higher vocational colleges and universities, integrating the construction of craftsmen into the whole process of higher vocational education, strengthening the formation, experience and practice of craftsmanship, so as to make craftsmanship organically integrated with technical activities and skill cultivation, internalized in the students' vocational qualities, shaping talents with excellent innovation and creativity, and realizing the sustainable development of higher vocational colleges and universities with the good reputation of the graduates in the society. Cultivating the spirit of craftsmanship is also a practical need to boost students' employment and personal development. In the increasingly stimulating competition for talents, the spirit of craftsmanship is crucial to the future careers of higher vocational students. Higher vocational students should realize that having strong professionalism and good craftsmanship is as important as having high professional skills in order to move towards society and gain a foothold in society.

3. CULTIVATION OF CRAFTSMANSHIP FOR STUDENTS IN HIGHER VOCATIONAL COLLEGES AND UNIVERSITIES

3.1 Ideological and political education as the main position of cultivating craftsmanship

Ideological and political education is an important part of higher vocational colleges and universities, and is also an important means to cultivate students' "craftsmanship". Civic and political education and professional courses are the same as the main position of human education, combining professional education with ideological and political education, and the final point is professionalism. Through all-round teaching design, professional literacy is curricularized, and socialist core values are integrated into education and teaching in a "silent" way, and the whole process is

guided and promoted. Classroom teaching to know the literacy, into the enterprise to see the literacy, internship training literacy, comprehensive to enhance students' vocational literacy. For example, the curriculum design of "Career Planning" not only includes classroom teaching, but also introduces "artisan tutors" to give interviews and interactive presentations, and organizes students to visit and explore enterprises after class, so that students can get close to enterprises and artisans, and realize the way to success and innovation. Help students understand and grasp the requirements of modern vocational education for talents, establish good professional credit, guide students to identify highly with the model workers emotionally, aspire to be craftsmen in action, and cultivate a new generation of Chinese craftsmen and model workers.

3.2 Social culture should create an atmosphere of respecting the status of craftsmen

The conception and inheritance of the "artisan spirit" needs the recognition and support of the society. To advocate and practice the "artisan spirit", the prerequisite is to change people's concepts, respect the status of artisans, build an artisan system, create an artisan culture, and construct values respecting technology and labor, and make them become the values of the whole nation. It is a huge and complicated systematic project to make the values of respecting technology and labor become the universally recognized values of the whole nation and society, so that craftsmen can work decently and live in dignity, and craftsmen can become an enviable profession for everyone.

3.3 Infiltrate craftsmanship into specialized courses and practical training teaching

Chen Baosheng, the Minister of Education, said, "We need to cultivate Einstein, Edison, and more importantly, Luban". Over the past few years, our school has closely linked the cultivation of craftsmanship with the professional courses and practical training teaching work, taking the skills competition as a handhold, using the platform of the competition to sharpen the students' craftsmanship and cultivate the students' professional quality of "meticulousness and excellence". the "Starlight Cup" Skills Competition, "Challenge Cup" Innovation and Entrepreneurship Competition, World Skills Competition and other selection competitions are incorporated into the practical training teaching process, and the projects of the Skills Competition are transformed into a part of the content of the practical training teaching, and the competitions' questions and scoring standards are internalized in the practical training operations. the competition is used as a substitute for training, and the competition is used to promote teaching, and the competition is used to promote reform. In the process of practical training teaching, our teachers will learn from the experience of

previous years' competitions, consciously optimize the training program according to the students' ability to understand and accept the current situation of knowledge mastery, formulate a targeted training plan, strengthen the skills operation training, accurately simulate the competition environment to refine the students' adaptability and responsiveness, and drive students to consciously discover and analyze problems, and ultimately solve the problem, and promote their continuous exploration and innovation, and increase the sense of gain at the same time. and innovation, and increase the sense of acquisition while cultivating their focused and persistent craftsmanship.

3.4 Extend the education of craftsmanship to enterprises and improve the effectiveness of school-enterprise cooperation

School-enterprise cooperative education mode is the main way to develop vocational education, "Under the background of mass entrepreneurship and innovation, enterprises are also actively expanding the cooperation channels with colleges and universities. Craftsmanship needs to effectively strengthen school-enterprise cooperation, explore the long-term mechanism of school-enterprise collaborative education, and make school-enterprise cooperation "real" and "real", which is the basic condition for cultivating the spirit of craftsmanship. For example, the "ring version of the specialized" cultural and creative industry belt construction - school-enterprise cooperation and innovative practice and training base enterprises stationed in the masters' studio and other cooperation projects, the production and operation of enterprises, higher vocational colleges and universities talent cultivation, student skills training, the establishment of the "half-work, half-read" Establish "half-work, half-study" training mode, set up student internship positions, and complete practical training teaching step by step around the production process. the enterprise environment to convey the sense of dedication, part-time teachers to teach professional skills, cultivate the spirit of innovation, the use of school-enterprise cooperation platform, to strengthen the practical education of the spirit of craftsmanship, not only to let the students really learn the professional skills, in the real work environment, production tasks in the words of example, to cultivate the students of the profession's reverence for the skills of the persistence, improve professionalism, and at the same time, also for the cultivation of the "dual-teacher" model. At the same time, it also provides favorable conditions for the cultivation of "dual-teacher" teachers. Therefore, higher vocational colleges and universities should constantly inject new ideas and find new directions in school-enterprise cooperation, and cultivate high-quality skilled talents with craftsmanship by the requirements of precision, accuracy and refinement.

4. CONCLUSION

As the cradle of cultivating skilled talents, higher vocational colleges and universities have great and far-reaching significance in shaping the work of students' craftsmanship. In vocational education, the cultivation of students' vocational quality and craftsmanship is carried out throughout the whole process of talent cultivation, so as to convey a large number of skilled talents with the spirit of craftsmanship of innovation for the transformation and upgrading of Made-in-China to Created-in-China.

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Research On the Training Path of Technical Skill Innovation Service Ability for Excellent Talents of Engineering Cost Specialty in Higher Vocational Colleges

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Abstract: With the transformation and upgrading of the construction industry to the intelligent, industrialized and green direction, the demand of cost consulting enterprises for the technical skill innovation service ability of talents is becoming more and more urgent. Improving the technical skill innovation service ability of students majoring in engineering cost in higher vocational colleges has become an important research topic. In this paper, from the aspects of higher vocational engineering cost professional personnel training system and platform construction, explore the path of technical skill innovation service ability training.

Keywords: Engineering cost; Technological skill innovation; Personnel training; Outstanding talent

1. INTRODUCTION

The transformation and upgrading of the construction industry has made a major change in the demand of construction enterprises for engineering cost professionals, and the demand for technical skills innovation service ability of professional talents has been strengthened, and the demand for outstanding technical skills talents who can solve practical problems on the site in the first time in the production line of enterprises is even more urgent. This paper analyzes the current training status of technical skill innovation service ability of outstanding talents, and makes it clear that in addition to training according to professional teaching standards, it is also necessary to introduce new construction industry knowledge in a timely manner according to the development of the local construction industry, reconstruct the talent training system, and build a technical skill innovation service platform to improve the training level of technical skill innovation service ability of talents [1].

2. THE CURRENT SITUATION OF TECHNICAL SKILL INNOVATION SERVICE ABILITY TRAINING OF OUTSTANDING TALENTS IN HIGHER VOCATIONAL ENGINEERING COST SPECIALTY

At present, higher vocational colleges continue to explore the cultivation of outstanding talents in engineering cost, and are gradually forming professional characteristics, docking the talent needs of industry enterprises, innovating talent training models, and matching the development of outstanding technical skills talents. However, there are still the following problems in the cultivation of technical skill innovation service ability of outstanding talents:

2.1 The integration of technical skills innovation service courses is not high enough

As for innovation and entrepreneurship education, it is only reflected in innovation and entrepreneurship training courses and innovation and entrepreneurship competitions, and the innovation and entrepreneurship methods and knowledge obtained by students cannot be applied to engineering practice. In addition, the actual incubation system for technological skill innovation is lacking, and the innovation projects lack policy support and consulting services, which makes the projects unable to be implemented and transformed [2].

2.2 The construction of technical skills service innovation platform is not perfect

In the process of training outstanding technical talents, the use of practical teaching platform is low, and the platform construction does not consider the individual differences of students, which is not conducive to teaching according to their aptitude. Students of science and technology innovation platform and innovation and entrepreneurship platform have low contact frequency, and no effective teaching mode has been formed. Platform functions lack the simulation of the whole process of actual incubation of innovation and entrepreneurship, which hinders the cultivation of innovation ability [3].

3. THE TRAINING PATH OF TECHNICAL SKILL INNOVATION SERVICE ABILITY OF OUTSTANDING TALENTS IN HIGHER VOCATIONAL ENGINEERING COST SPECIALTY

3.1 Reconstruction of higher vocational engineering cost professional excellent talent training system

The professional talent training program is integrated into innovation and entrepreneurship education, focusing on "specialized innovation and integration", and realizing the integration and communication of ideological and political education, professional education and innovation and entrepreneurship education. First of all, innovation and entrepreneurship education and ideological and political education are integrated and interoperable in humanistic quality courses. Four major humanistic quality course modules, namely humanities, art, science and innovation and entrepreneurship, are established. In this stage, basic theories and basic knowledge of innovation and entrepreneurship are mainly taught to cultivate students' innovative consciousness, innovative thinking and innovative quality. Secondly, innovation and entrepreneurship education and professional education are integrated and interoperable in professional courses. Innovation and entrepreneurship education in professional courses is carried out based on the courses of "Architectural engineering Practice Innovation Project", which takes the actual research tasks of architectural engineering projects as the carrier, takes "skill points" as the core to construct courses, establishes "skill list" type curriculum set, realizes "course works and works product" [4], and exercises its own innovation ability in the learning of technical skills. Open the last kilometer for students to enter the site from the school.

3.2 Building a service platform for technological skills innovation

The personnel training process is closely integrated with the technical skills service platform, and the training of technical service and innovation and entrepreneurship ability runs through the whole process of personnel training in the curriculum system. According to the rules of professional cognition and student learning, the cultivation of students' technical service and innovation and entrepreneurship ability is carried out in three stages, namely, the professional cognition practice stage, the professional skill practice stage and the skill innovation practice stage, and the platform adapted to the characteristics of each stage is established.

3.2.1 Build a training platform for technology innovation service sharing

In the first year of university, students mainly study humanistic literacy courses and professional introduction courses. At this stage, the technical skill innovation consciousness is cultivated through two aspects. On the one hand, the establishment of innovation and entrepreneurship course resource sharing platform. the AR map recognition training room, building materials training room, BIM training room and other professional skills training room are organically integrated with the innovation and entrepreneurship practice platform, so that it has the

dual function of "training+innovation". On the other hand, the establishment of student "mass innovation" training platform. Give full play to the advantages of the department's "College Students KAB Club" innovation and entrepreneurship association, normalize innovation and entrepreneurship training, and inherit and carry forward the spirit of "double innovation".

3.2.2 Build a professional practice and innovation experience platform

In the second year of college, students focus on professional skills courses, which shape students' professional core skills and directly connect with employment positions. In this stage, through the "virtual+reality" practice, students' technical service ability and innovation and entrepreneurship ability are trained.

First of all, the school establishes a virtual simulation training center for construction engineering and builds a simulation construction platform. the virtual simulation training environment is constructed by modules, such as the virtual simulation training platform and innovation and entrepreneurship simulation system for engineering surveying, construction engineering drawing identification, construction engineering construction technology, bill of quantities and valuation, prefabricated building construction, etc. Secondly, teachers lead students to actively participate in innovation and entrepreneurship competitions. Build a five-level competition mode of "school-school-city - province - country" to achieve full coverage of university-level innovation and entrepreneurship competitions. Finally, schools and enterprises cooperate to build productive training bases. Introducing real projects of school-enterprise cooperation enterprises, relying on real projects to carry out technical service and skill innovation, solve technical problems faced by enterprises, and temper students' innovative practical ability.

3.3.3 Build a practical platform for the application of skills innovation results

In the third year of college, students focus on on-the-job practice and graduation project, which shapes students' professional practical application skills and directly practices learning in the workplace. In this stage, through the application of practice platform, students' technical service results and innovation and entrepreneurship results can be applied.

On the one hand, students rely on their own positions to complete technical skills services, and apply technical skills to production practice under the cooperation of enterprise teams. On the other hand, for students' innovation and entrepreneurship achievements, the school integrates all kinds of innovation and entrepreneurship resources and sets up an innovation and entrepreneurship achievement transformation center to provide teachers and students with space for the transformation of scientific and

technological innovation achievements and open up the transformation road from concept to reality.

4. CONCLUSION

Higher vocational education should promote the integration of industry and education and the integration of science and education, enhance the service level of talents' technical skills and innovative service ability, and constantly shape students' technical service ability and innovation and entrepreneurship ability through the reconstruction of talent training system and the construction of technical skills innovation service platform, so as to connect enterprises and serve the society, and cultivate high-quality technical skills talents.

ACKNOWLEDGEMENTS

Provincial Education Reform Project: the 2022 Shandong Province Vocational Education Teaching Reform Research Project "Research and Practice on the Cultivation Mode of Outstanding Talents for Higher Vocational Engineering Cost Major under the Background of" Double High Plan "(Project No. : B06G300701)

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Research On Training Mode of Vocational Communication Professionals Based On "Integration Of Course, Certificate and Post"

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Abstract: Higher vocational colleges are the main bases of training applied, professional and compound talents in our country, so it is of great significance and value to ensure the scientific, adaptability and integrity of higher vocational personnel training system. At the present stage, there are certain defects in the training mode of communication professionals in higher vocational colleges. In professional teaching, only emphasis is placed on imparting theoretical knowledge, but the development of students' practical ability and comprehensive quality is ignored. As a result, communication professionals cannot meet the needs of modern social development, resulting in difficult employment and hindered career development of communication professionals. This paper makes a detailed analysis and in-depth exploration on the application of the training mode of "integration of course, certificate and post" in the teaching of communication major in higher vocational colleges, in order to share and communicate with the majority of higher vocational educators.

Keywords: "Course, certificate and post integration"; Higher vocational education; Major in communication; Personnel training

1. INTRODUCTION

With the rapid development of technology in the field of communication, if the training mode of communication professionals stops moving forward, it will lead to a serious lag in the speed of talent renewal, and eventually cause the situation that talents cannot keep up with the society. Therefore, the training of vocational communication professionals should be deeply combined with the development status of the communication industry, so as to deliver high-quality talents in line with the development of the communication industry to the society. The talent training system of "course, certificate and post integration" has realized a professional teaching mode based on curriculum, supported by certificates and practical post training, which has played a very important significance and value in strengthening the ability of professionals to adapt to social development. Based on this, the teaching and personnel training of communication major in higher vocational colleges

need to be based on the concept of "integration of courses, certificates and posts", and carry out comprehensive and scientific reforms on the teaching model and curriculum system, aiming at building a personnel training model that meets the development needs of modern communication industry.

2. THE BASIC STATUS QUO OF VOCATIONAL COMMUNICATION PROFESSIONAL TALENT TRAINING

At present, the communication industry is showing a momentum of rapid development, which stimulates the growth of the demand for communication professionals to a certain extent. As the main position of communication professionals training, higher vocational colleges need to increase the training of professional, composite and applied talents. However, according to the results of market research, communication professionals have low skills and are unable to meet the requirements of various positions in the communication industry, which directly leads to the separation of talent training from the needs of employment units, and it is difficult to provide talent support for the long-term development of the communication industry [1]. The reasons for the above situation mainly lie in the following aspects: First of all, the public's understanding of higher vocational education and undergraduate education is biased, and more people are still optimistic about undergraduate education and academic qualifications, which limits the development of higher vocational education to a certain extent, and thus leads to the reform of higher vocational professional personnel training system. For example, social enterprises pay more attention to academic qualifications when hiring staff, and even put professional qualifications after them, so more parents are skeptical about higher vocational education. Secondly, the teaching mode of communication major in higher vocational colleges is lack of scientific, rational and adaptive, which directly reduces the efficiency of communication professional personnel training. For example, the teaching of communication major shows the characteristics of "emphasizing theory over practice". Teachers only pay attention to students' theoretical assessment results, but ignore students' practical operation level. In this case, even if students

can successfully graduate, they will not be able to directly engage in professional jobs, and will eventually become a member of the army of "unemployed upon graduation".

3. THE SPECIFIC STRATEGY OF THE REFORM OF THE TRAINING MODE OF COMMUNICATION PROFESSIONALS IN HIGHER VOCATIONAL COLLEGES

Under the concept of "integration of course, certificate and post", the teaching of communication major in higher vocational colleges needs to implement comprehensive reform measures and build a curriculum system that conforms to the development of communication industry and society, so as to optimize the training efficiency of communication major in higher vocational colleges.

3.1 Improving the curriculum system of higher vocational education

Based on the problem that the courses of communication major in higher vocational colleges lag behind the development of professional ability in the industry, the communication major under the "integration of courses, certificates and posts" should speed up the course system construction process [2]. For example, theoretical teaching occupies a large proportion in the teaching content of communication courses, which greatly compresses the space and time for the development of students' practical ability, resulting in a serious imbalance between theoretical knowledge and practical operation of many students. In this regard, the curriculum system reform of higher vocational communication major should readjust the proportion of theoretical teaching and practical teaching, or implement the integration of theory and practice courses to ensure that students can carry out practical homework under the support of theoretical knowledge, so as to provide strong support for students to participate in employment. In addition, the construction of vocational communication curriculum system under the "integration of courses, certificates and posts" should also set course objectives based on employment, so as to guide the orderly development of the entire communication teaching process. For example, according to the requirements of professional post groups, theoretical teaching and practical teaching objectives are formulated, and then the teaching framework of "course certificate integration" is built, so as to improve the comprehensive effectiveness of the training of communication professionals.

3.2 Reform the mode of training practical ability

The integrated teaching system creates an integrated classroom of teaching and learning, truly realizes the reform goal of scientific talent training of "learning by doing, teaching by doing", which is conducive to improving students' employability and promoting students' career development. Based on this, the course teaching of communication major in higher vocational colleges needs to organically integrate practical

teaching and theoretical teaching, and pay more attention to cultivating and developing students' job literacy, so as to ensure that students can work smoothly when they go out of campus. For example, colleges and universities can purchase equipment for the teaching of communication majors and build a simplified training base that simulates real mobile communication operations, so as to provide rich practical operating conditions for students of this major.

3.3 Implementing the school-enterprise cooperation personnel training model

Under the talent training system of "course, certificate and post integration", it is necessary to make full use of the educational resources and strength of social enterprises to create good conditions for students' job training, so as to improve students' job adaptability and strengthen students' professional skills. Therefore, higher vocational colleges should carry out the school-enterprise cooperation personnel training model and integrate enterprises into the teaching system of communication major, so as to enrich various resources of communication major teaching and improve the overall quality and efficiency of communication major teaching. First of all, enterprises and colleges should jointly develop talent training goals and plans, which should fully consider the needs of enterprises for talents, so as to integrate talent training with the development of industries and enterprises. Secondly, enterprises should deeply participate in the teaching activities of communication major in higher vocational colleges in order to improve the quality and efficiency of professional teaching. For example, under the "class certificate integration" talent training model, enterprises can jointly hold job skills competitions with colleges and universities, and enterprises can assign specialized personnel to serve as judges, and select outstanding talents for enterprises in the process. In order to effectively stimulate the enthusiasm of students to participate in the job skills competition, the enterprise can also set up reasonable awards, scholarships, skills certificates, prizes, etc., which can arouse the enthusiasm of students. Finally, the enterprise should provide enough practical training positions to vocational colleges, accept students who are close to graduation for practical training, and assign experienced and skilled teachers to help students, focusing on teaching students practical operation methods and experience, as well as attaching importance to ideological quality and moral spirit education, so as to help students become communication professionals with integrity and talent. In addition, enterprises should also assign professional and technical personnel to the campus to assist professional course teachers to carry out practical teaching activities to improve the effectiveness of practical teaching of communication major.

4. CONCLUSION

To sum up, under the "course certificate and post integration", the training of communication professionals in higher vocational colleges needs to reform and rebuild the course teaching system, effectively combine course teaching, qualification certificates and post training organically, and create a more systematic, comprehensive and scientific professional teaching environment for students. In order to achieve the employment-oriented, to adapt to social development as the benchmark of communication professionals training goals.

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How To Strengthen the Accounting Management of Enterprises Under the New Situation

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Abstract: With the development of economy, enterprises are facing more complex problems in the new era, at the same time, the current market environment is complex, there are a lot of opportunities, there are new challenges, enterprises should constantly optimize themselves, seize the opportunity for development, to deal with the challenges in the process of enterprise development, in order to achieve their own long-term development. In enterprise management, enterprise accounting management is an important part. Effective accounting management can enable enterprises to scientifically manage their own funds in a complex economic environment, make reasonable use of their funds, enhance their core competitiveness, and further enhance their economic benefits. Enterprises need to constantly optimize accounting management and improve their internal control level. This paper will discuss the optimization of enterprise accounting management under the new situation.

Keywords: New situation; Accounting management; Capital

1. INTRODUCTION

In the new situation, the market environment is becoming more and more complex, and the competition between enterprises is becoming more and more fierce. Although the complex market environment and fierce competition have eliminated many enterprises, this is an era of opportunities. Many enterprises have been established with the opportunity of the Times, and many enterprises have realized the improvement of their competitiveness and the expansion of their scale. For enterprises, capital management is very critical, the financial status reflects the health of the enterprise, if the financial status of the enterprise is poor, it will face more risks, and maintain the good financial status of the enterprise is also the key to the stable development of the enterprise. the accounting management of enterprises affects the capital turnover and financial status of enterprises, so enterprises should pay attention to accounting management in the new era, and constantly strengthen accounting management. At present, there are defects in the accounting management of many

enterprises, which hinder the development of enterprises. the common problems mainly include low attention to accounting management, uneven quality of accounting personnel, backward management concepts, etc. the following will analyze these problems and explore how to strengthen accounting management under the new situation.

2. THE PROBLEMS OF ACCOUNTING MANAGEMENT

2.1 Enterprises attach low importance to financial management

In the enterprise management, financial management is the core content, related to the normal operation and investment decision of the enterprise, can optimize the operation of the enterprise, scientific and reasonable financial management is the key to the stable development of the enterprise. However, at present, many enterprises do not pay enough attention to financial management, and financial management has been showing extensive conditions. Enterprise management lacks awareness of financial management and does not understand the importance of financial management for enterprise development, which leads to more financial risks within enterprises. Within the enterprise, the management of the enterprise lacks the importance of financial management, which will cause the functions and powers of the accounting staff to be unable to play, and the management role of the accounting staff is not reflected, which makes the accounting management effect is relatively poor, and the accounting management work is often a mere formality. Lack of attention to accounting management, accounting work in the production process of enterprises can not provide accurate and timely financial data support, production and business activities will face greater risks, once the problem, will have a greater impact on the whole enterprise [1].

2.2 Uneven accounting personnel

To play the role of financial management, it is necessary for accounting personnel to have high comprehensive quality and carry out accounting work efficiently. However, in actual enterprises, the quality of accounting personnel is uneven, which is because enterprises do not conduct comprehensive investigation on accounting candidates when recruiting

accountants. the comprehensive quality of accounting personnel is low, the professional level cannot meet the requirements of enterprise financial management, they lack practical experience, and there are many shortcomings in working attitude and legal concepts. the quality and efficiency of accounting work are relatively low because it cannot be combined with relevant national policies in the process of work development. In addition, enterprises lack of financial accounting assessment mechanism, can not effectively stimulate the enthusiasm of accounting staff, and can not effectively supervise the accounting staff, so that there are many problems in financial work.

2.3 Outdated management concepts

The accounting management concept of enterprises is outdated, and the traditional accounting management method is still used, which can not adapt to the requirements of enterprises under the current new situation, not only will not provide help for the development of enterprises, but also may hinder the development of enterprises. the accounting management work should be carried out according to the actual situation of the enterprise, but when the staff investigate the actual situation of the enterprise, they are affected by the seriousness of work and traditional concepts, and the data obtained from the investigation often cannot reflect the real situation of the enterprise, so the accounting management work is lack of rationality. At the same time, in the old concept of accounting management, the responsibilities of accounting departments and personnel are not clearly defined, and the division of responsibilities is confused. Many accounting posts are still held concurrently by other personnel, resulting in the lack of systematic and procedural accounting management.

3. HOW TO STRENGTHEN THE ACCOUNTING MANAGEMENT UNDER THE NEW SITUATION

3.1 Pay more attention to it

To strengthen accounting management in the new situation, we should first strengthen the degree of emphasis on accounting management. In the current new era, the competition between enterprises is so fierce, the market environment is becoming more and more complex, the development of the Times has put forward new requirements for the development of enterprises, enterprises should comply with the Times to actively improve themselves, strengthen management work, pay attention to accounting management. First of all, enterprises should strengthen the publicity of accounting management, formulate the corresponding system system, strictly implement the accounting management system system, so that the internal staff of enterprises can realize the importance of accounting management and actively cooperate with the development of accounting management. Secondly, the training of relevant managers should be strengthened so that the enterprise leadership can correctly understand the accounting management work

and actively optimize the accounting management work under the promotion of the enterprise management [2].

3.2 Attaching importance to personnel training

To strengthen the accounting management of enterprises, we should guarantee the support of high-quality talents. Enterprises should pay attention to the work of talent screening, in the recruitment, multi-dimensional analysis of talents, assess their professional ability, practical experience, legal awareness, etc., combined with the actual situation of the enterprise, scientific and reasonable selection of high-quality talents. Secondly, enterprises should strengthen the training of talents, so that internal accountants can constantly learn new ideas and skills, improve their working ability, and ensure the smooth implementation of the new system. Enterprises can carry out regular training of internal accounting staff and build an effective talent training mechanism. In addition, the functions and powers of accounting personnel should be implemented, so that accounting personnel can realize their responsibilities, implement the responsibility of accounting management to individuals, and enhance the responsibility of accounting personnel.

3.3 Improve the accounting management of enterprises in combination with the major objectives of accounting management

Enterprises should improve their accounting management in combination with the general objectives of accounting management. In the process of improving accounting management, we should control the current new situation, understand the relevant requirements put forward by the government, design the content of accounting management scientifically and reasonably, and build a systematic accounting management system. the internal supervision should be strengthened to ensure that the staff work in accordance with the rules and regulations, and formulate reward and punishment measures to enhance the self-discipline of the staff. In addition, the enterprise should achieve the specificity of the post staff, avoid the situation of one person multi-purpose, and improve the efficiency and quality of accounting work.

4. CONCLUSION

In general, to strengthen the accounting management of enterprises under the new situation, enterprises should strengthen the importance of accounting management, attach importance to talent training and talent screening, combined with the big goal of accounting management, improve the accounting management of enterprises, so as to efficiently carry out accounting management and promote the stable and long-term development of enterprises.

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Exploration Of Innovation and Entrepreneurship Education Reform in Higher Vocational Colleges Under the Background Of "Internet +" Era

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Abstract: In the context of the Internet+information age, Internet technology has been applied to different stages of education and teaching, which has brought remarkable results and promoted the development process of education toward modernization. However, higher vocational colleges are the positions for cultivating comprehensive and innovative talents for the society and the country. It is necessary to focus on deeply integrating Internet information technology into innovation and entrepreneurship education and teaching activities. This paper discusses the "Internet +" era background, from many aspects of higher vocational college innovation and entrepreneurship education reform related countermeasures.

Keywords: "Internet +"; Higher vocational colleges; Innovation and entrepreneurship education; Reform exploration

1. INTRODUCTION

With the development of Internet technology, its proportion in different fields is gradually increasing. All kinds of enterprises pay more attention to compound talents and focus on the introduction of such talents. Only talents with innovative thinking can effectively promote the progress and long-term development of enterprises. At the same time, enterprises in various fields have also increased the requirements for talent introduction. the reform and development of innovation and entrepreneurship education can help students form innovative thinking and enhance innovative ability, so that students can match the needs of enterprises and be more competitive in the future jobs.

2. ESTABLISH AN INNOVATION AND ENTREPRENEURSHIP NETWORK PLATFORM TO BENCHMARK PROFESSIONAL DEVELOPMENT IN REAL TIME

Under the influence of the information age, in order to seize the opportunity of Internet information technology to train talents who meet the needs of the Times, major higher vocational colleges must understand the significance of innovation and

entrepreneurship education and teaching reform, and its role in the development of schools and society. Take this opportunity to reflect on all kinds of problems in innovation and entrepreneurship education, and use information technology to optimize and improve it. For higher vocational colleges, they are faced with many problems at this stage, such as difficulty in grasping the development direction of different majors, and inability to clearly locate innovation and entrepreneurship in different industries. In view of the above problems, schools should organize professional teachers to set up teaching and research groups to conduct comprehensive discussions on the status quo of innovation and entrepreneurship education, and establish and improve the innovation and entrepreneurship network platform. Then, information resources in the Internet are used to collect the development status of different majors and different industries, optimize and extend the existing teaching content, so as to ensure that innovation and entrepreneurship education can keep pace with the Times and adapt to the actual needs of talents in the development of different industries. On this basis, when giving guidance to higher vocational students on innovation and entrepreneurship, corresponding solutions should be developed according to different types of problems. For example, some students are confused about the direction of innovation and entrepreneurship, professional suggestions can be given to students on the development status and employment prospects of relevant majors in this online platform, so as to promote the reform process of innovation and entrepreneurship education. Make its target effect can be fully brought into play, to provide assistance for students' relevant professional learning, innovation and entrepreneurship on the road to answer questions and doubts. In the process of building a specific platform, teachers should pay attention to the classification of different majors and timely update the latest information about employment and entrepreneurship trends in different majors. In addition, it is also necessary to set up a special question and exchange section, so that students can grasp the

development trend of their own professional in real time, and communicate and discuss their own development issues with teachers and classmates. At the same time, teachers can stimulate students' expectation of innovation and entrepreneurship class and their interest in employment and entrepreneurship according to the main questions or key concerns raised by students, combined with the content of innovation and entrepreneurship teaching as the content of situational teaching or free discussion in classroom activities, so as to give students a clear analysis of related majors and industries. Guide students to form good employment values [1].

3. EXTRACT NETWORK MATERIALS TO TEACH, TARGETED COMMUNICATION AND INTERACTION

On the basis of creating a good innovation and entrepreneurship network platform, with the help of the learning and discussion functions of the platform, higher vocational teachers can obtain more abundant teaching resources and contents in the process of teaching innovation and entrepreneurship courses, and can extend the theoretical knowledge of innovation and entrepreneurship in the textbooks. Under this teaching environment, students can position themselves for the development of their major. And the direction of job innovation will be clearer. After that, teachers design and improve the theoretical knowledge of classroom teaching, give full play to students' subjective consciousness and active role, and let students exchange ideas, so as to form secondary teaching materials and guide students to explore innovation and entrepreneurship. In the actual implementation of teaching, teachers can select frequently communicated questions and typical questions on the network learning platform according to the innovation and entrepreneurship situation faced by students at the present stage, combined with the teaching objectives and content, and expand the discussion in the classroom teaching activities. At the same time, the study subjectivity of students should be brought into play, and students should be divided into several study groups. Through group discussion, students should take the initiative to think and express their understanding and opinions on typical or targeted problems. In the process of ideological collision, they can independently solve the hot problems of entrepreneurship and employment in corresponding majors. It can not only help students solve doubts, but also enhance their confidence in innovation and entrepreneurship. Further promote innovation and entrepreneurship education in higher vocational colleges to reform and improve. As far as the original teaching method is concerned, the innovation and entrepreneurship network platform is combined with group cooperation to help students actively carry out employment and entrepreneurship planning. From the perspective of curriculum reform, teachers have

changed the main role of teaching through Internet technology, from giving direct advice to guiding students to explore independently, and guiding students to make correct planning directions for employment and entrepreneurship [2].

4. STRENGTHEN SCHOOL-ENTERPRISE COOPERATION AND INCREASE PRACTICAL TEACHING

In the investigation and research of innovation and entrepreneurship courses in higher vocational colleges, it is found that there is another important problem, the lack of complete curriculum planning, which requires teachers to pay attention to the reasonable collocation of theoretical teaching and practical teaching when designing courses. Colleges and universities should strengthen multi-party cooperation with off-campus enterprises, provide more internship opportunities for students of different majors, increase their sense of practical experience, and point out the development direction for later students to pursue employment and entrepreneurship. In the off-campus practice teaching, students can accumulate and strengthen the relevant knowledge of their major, improve the comprehensive quality and ability of innovation and entrepreneurship in the future, and bring valuable guidance and teaching for students' employment and entrepreneurship. In the actual teaching planning of this course, through the Internet information platform, contact local or nearby powerful enterprises, sign cooperation agreements with them, combine the innovation and entrepreneurship needs of students of different majors, arrange relevant professional observation videos and practical opportunities on the online platform, so that students can experience the corresponding professional responsibilities in the actual work of enterprises. Learn more professional skills and improve their professional quality. In addition, according to the development needs of different enterprises, teachers can supplement corresponding professional practical knowledge when teaching theoretical knowledge, so that students can get comprehensive development and improvement [3].

5. CONCLUSION

In order to meet the needs of talents for the development of the current era, it is necessary to pay attention to the innovation and entrepreneurship education of higher vocational colleges, with the help of "Internet +" information technology, to carry out in-depth reform of such courses, so as to promote the development of students' comprehensive ability and realize the purpose of smooth integration with the society, so as to inject fresh blood into enterprises and provide help for the long-term development of enterprises.

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Reflections On the Construction of Financial Media Center in Higher Vocational Colleges

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Abstract: With the continuous development of the Times and the increasing improvement of the national economic level, the current era of big data Internet has entered. Under the current era background, higher vocational colleges, as the main front of teaching and educating people, need to keep up with the trend of the Times, follow the law of development, and closely combine all aspects of education with the Internet era. the construction of financial media center in higher vocational colleges is a good development direction. Through the construction of the financial media center in higher vocational colleges, it can build an education platform of new media, strengthen the ideological education of college students, broaden the learning methods and contents of college students, and have a far-reaching positive impact on college students. Based on this, this paper takes the construction of financial media center in higher vocational colleges as the theme, carries out discussion and research, analyzes the importance of the construction of financial media center, and explores the feasibility strategy of the construction of financial media center in higher vocational colleges.

Keywords: Higher vocational colleges; Financial Media Center; Construction; ponder

1. INTRODUCTION

As an emerging new way to help college students learn and improve their academic life, the financial media center in vocational colleges can effectively combine education with entertainment, enrich life in learning and promote learning in life. In the current era of big data Internet information, the construction of the financial media center in higher vocational colleges should seize the opportunity, optimize and reform in a timely manner, rely on the characteristic majors of higher vocational colleges, promote the integration of resources and structural optimization of various majors, closely focus on the initial intention of vocational education to educate people with virtue, comprehensively improve the quality of teaching and education, and cultivate all-round development and high-quality new talents.

2. WHAT IS THE FINANCIAL MEDIA CENTER OF HIGHER VOCATIONAL COLLEGES

Under the guidance and support of the school and the school Youth League Committee, the Financial Media

Center of vocational colleges provides various activities related to new media for students, taking media as the medium. the Financial Media Center has a group of students who love the new media industry, videography and video editing. Through the construction of the media center, it can carry out campus radio station, campus news newspaper, campus TV station, official short video public number of higher vocational colleges and so on. Under the financial media Center, these organizations can play an important role in disseminating education and enriching students' social abilities. Through the media Center, students can play their role in public accounts, short video accounts, and campus broadcasting platforms, and announce the content of campus activities, create a positive and good vocational college ethos, and do a good job of ideological guidance to ensure the publicity cause on campus.

3. THE IMPORTANCE OF THE CONSTRUCTION OF FINANCIAL MEDIA CENTER IN HIGHER VOCATIONAL COLLEGES

3.1 To coordinate the publicity work of higher vocational colleges

The financial media Center of higher vocational colleges is responsible for the daily operation and management of new media. Through the form of music, language and text, the financial media Center can integrate publicity resources within the campus and make reasonable use of them to realize publicity work and facilitate the informing of important events and activities on campus.

3.2 Research on online teaching in higher vocational colleges

Through the media center of higher vocational colleges, the information teaching system of the school can be integrated, and the teaching can be transmitted to students in the form of new media. Such as recorded teaching, online examination, network broadcast, teaching resources integration platform and so on. Financial media can build an educational platform on campus, integrating online courses and teacher lectures on the platform.

3.3 Promote the campus image of higher vocational colleges

Finally, the media center of higher vocational colleges also plays a role in promoting campus image and

promoting campus culture construction. Through the financial media center of higher vocational colleges, the maintenance and management of short video work number and campus official account can be realized to ensure the reliability and accuracy of campus information. the campus activities within the school and the media center can play a role of recording, sharing the life on campus with other netizens, allowing the outside world to see the advantages of the school, and promoting the cultural construction and inheritance of higher vocational colleges. the financial media center is an important part of the publicity work of higher vocational colleges, which can show the campus image in an all-round way and promote the development and progress of colleges and universities.

4. THE FEASIBILITY STRATEGY OF THE CONSTRUCTION OF FINANCIAL MEDIA CENTER IN HIGHER VOCATIONAL COLLEGES

4.1 Clear objectives and organizational structure

In the process of building the financial media center in higher vocational colleges, it is necessary to clarify the goal and organizational structure. In the process of clarifying the goal, it is necessary to find out what the purpose of building the financial media center is, for example, to improve students' new media literacy, cultivate students' media skills, or spread and publicize the campus culture. In terms of organizational structure, it is necessary to distinguish between the management of the media center, the editing department, the publicity department, the technical department, the editorial department, and the large departments under the media center, such as those responsible for the radio station and TV station, responsible for the on-campus education platform, and responsible for the short video public number. Only with clear objectives and organizational structure can responsibilities and specific division of labor be reasonably distributed [1].

4.2 Strengthen the procurement of hardware and software facilities

The most important thing in the construction of financial media center is electronic equipment, which needs to purchase high-performance computers, radio equipment, recording equipment, etc., to ensure the operating efficiency of financial media center, which is the basis of financial media construction. At the same time, it is necessary to choose software systems to assist the construction of financial media, such as video editing software, image processing software, etc., to ensure that the released videos and public news content are logical and aesthetic.

4.3 Actively absorb the campus of the financial media talents, pay attention to the training of talented students Talent is the driving force of the construction of the financial media center. Only with excellent talents can the financial media Center carry out its work steadily. Therefore, in the stage of the construction of the financial media center, we should actively attract excellent financial media talents on campus, and carry

out financial media training regularly for talented students in the later stage, so that students can master the skills related to financial media. Through training, students can master a new skill. Whether it is organizing and integrating media work on campus or going to work in the future, they have an additional technology that can be used by them, which also plays a very positive role for vocational college students themselves [2].

4.4 Integrate resources inside and outside the school to do a good job in technology integration

The construction of financial media center needs to have enough technology and big data as the base support, and it is not realistic to build the entire financial media center only by a publicity department within the vocational college, and it cannot form the interconnection of the whole network. Therefore, the financial media center on campus should cooperate with external resources and network center technology department to jointly develop the construction of financial media center. For example, the school can establish connections with Weibo, Douyin, wechat, Doudou and other platforms. With the support of these platforms, it can strengthen the function of integrating media, realize the teaching function of online classes and online check-in, and expand the propaganda of the school, so that more information can flow into the network and realize the media integration of technology and data.

4.5 Coordinate the work of various financial media in the school and do a good job in management integration

The media center of higher vocational colleges should carry out internal management integration, coordinate the existing media resources at the present stage, realize collective joint management, and delegate the responsibility and authority. the intelligence of each management is different, and the authority of the operating platform is also different. By doing so, we can clearly divide the work of the financial media and avoid mistakes or malicious publication of false information that is not conducive to unity and damage the image of the school [3].

5. CONCLUSION

To sum up, the construction of media center in vocational colleges is very necessary. Through the construction of media center, vocational colleges can be promoted, campus image can be promoted, educational resources can be integrated, and students' learning ability can be improved. In the construction process, we should pay attention to clear goals and structures, equip professional tools, improve students' media literacy, and do a good job in the integration of technology and management inside and outside the school. Only in this way can we implement the construction of financial media center and promote the development of higher vocational colleges.

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The New Era Craftsman Spirit into the Path of Innovation and Entrepreneurship of College Students

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Abstract: Under the background of the new era, colleges and universities should recognize the importance of "double innovation" education, actively carry out innovation and entrepreneurship education practice activities, and vigorously promote the craftsman spirit. The integration of the new era craftsman spirit into college students' innovation and entrepreneurship has positive value, which is conducive to social and economic development, and promotes the implementation of the strategy of manufacturing power. Therefore, colleges and universities should actively adopt various ways to improve the system of innovation and entrepreneurship education, integrate the craftsman spirit, inherit national culture, and cultivate high-quality and high-quality innovative and entrepreneurial talents.

Keywords: New era; Craftsman spirit; College students; Innovation and entrepreneurship

1. INTRODUCTION

Under the background of the new era, the spirit of craftsman is a spirit of exploration and practice in pursuit of excellence and excellence. College students are reserve talents for national construction and development, and new forces for innovation and entrepreneurship. Training the craftsman spirit of college students will help them form correct values and go further and further on the correct road of life. Colleges and universities actively create an environment for innovation and entrepreneurship, and college students form innovative thinking, enhance innovation motivation, docking social needs, and carry out entrepreneurial practice, which provides a stage for college students to show and exercise, and also finds a new way for college students to find employment. [1]

2. THE ROLE OF NEW ERA CRAFTSMAN SPIRIT INTO COLLEGE STUDENTS' INNOVATION AND ENTREPRENEURSHIP

2.1 Help To Promote College Students To Actively Carry Out Technological Innovation

Integrating the craftsman spirit into college students' innovation and entrepreneurship is helpful to promote college students to actively carry out technological innovation, solve technical bottlenecks with creative thinking, and improve their professional and technical

ability. On the basis of technological innovation, college students can also apply for technology patents, and the patent achievements themselves can be transformed into economic benefits, which can play an effective role in promoting college students' innovation and entrepreneurship.

2.2 Help College Students Inherit the National Spirit In Innovation And Entrepreneurship

Integrating the craftsman spirit into college students' innovation and entrepreneurship helps college students inherit the national spirit, find the right direction of innovation and entrepreneurship, and innovate and create new values from the perspective of national and social development and people's happy life.

2.3 Help To Promote the Continuous Deepening Of Education Reform

At present, it is necessary for colleges and universities to improve the quality of talent training, and the integration of craftsman spirit into college students' innovation and entrepreneurship will help promote the continuous deepening of college education reform. The first is to promote discipline construction, personnel training, and promote the effective penetration of "craftsman spirit" in students' quality education; the second is to promote the continuous innovation of teachers, teaching materials and teaching methods, integrate the "craftsman spirit" education into it, and provide important support for the training of mass innovation and innovation talents; the third is to promote the reform and innovation of educational evaluation and stimulate the enthusiasm of college students for innovation and entrepreneurship. [2]

2.4 Help College Students Inject New Vitality Into Regional Economy

Relying on the scientific research rooms on university campuses, incubation support and the deepening of school-enterprise cooperation, college students can be encouraged to actively participate in innovation and entrepreneurship activities, and play a leading role in the direction of artisan spirit, promote the successful incubation of college students' innovation and entrepreneurship projects, and help to inject new vitality into the regional economy.

3. THE PATH OF INTEGRATING THE CRAFTSMAN SPIRIT OF THE NEW ERA INTO

COLLEGE STUDENTS' INNOVATION AND ENTREPRENEURSHIP

3.1 Improve the Training System And Build a Team Of Teachers

Under the background of social economic transformation and industrial technology upgrading, integrating the craftsman spirit of the new era into the innovation and entrepreneurship of college students contains two levels of content. One is to vigorously promote the craftsman spirit and cultivate the technical "obsession" of college students to "keep improving"; the other is to improve the innovation awareness and entrepreneurial ability of college students, so as to promote college students to be "tide players" in the new era and walk in the forefront of the Times. In order to cultivate college students with innovative and entrepreneurial spirit, we should further improve the training system of college students and build a "double-qualified" teacher team.

3.2 Integrate Into Qilu Culture And Export "Qilu Craftsmen"

Colleges and universities should recognize the important role of college students' innovation and entrepreneurship in regional economic development when cultivating "craftsman" innovative and entrepreneurial talents. Taking the innovation and entrepreneurship of Shandong university students as an example, it is necessary to integrate Shandong culture into it, so as to export "Qilu craftsmen". Shandong people have the character of "daring to be the first in the world", and have always been concerned about the country and the people and inclusive, the modern history of development of Shandong is a history of industrial development.

3.3 Innovate the Participation Mechanism And Incorporate It Into the Competition Track

The purpose of integrating the craftsman spirit of the new era into college students' innovation and entrepreneurship is to enable college students to have innovative consciousness and entrepreneurial ability. In order to investigate the training effect of "mass innovation and innovation" talents, it can be done through competitions: On the one hand, colleges and universities should create an innovative and entrepreneurial atmosphere of "comparing with learning", organize and carry out campus entrepreneurship and entrepreneurship competitions, and encourage college students to actively participate; On the other hand, pay attention to national and provincial innovation and entrepreneurship competitions, organize students to register and select student teams to participate in the competition. [3]

3.4 Carry Out Social Practice And Deepen School-Enterprise Cooperation

The cultivation of "Qilu artisans" with the spirit and ability of "double creation" cannot be accomplished overnight, it is necessary to promote deep educational reform, establish a deep integration of school-

enterprise talent training system, combine the first classroom with the second classroom, and combine knowledge education with social practice education. Therefore, in the process of promoting college students' innovation and entrepreneurship, it is necessary to further organize students to carry out social practice and social school-enterprise cooperation. Therefore, on the one hand, colleges and universities should explore the multi-dimensional cooperation mechanism between schools and enterprises, deeply tap the resources of enterprises in the "mass innovation" talent training, and fully tap the social resources, so that these resources can play a positive role in the innovation and entrepreneurship of college students; On the other hand, colleges and universities should provide more opportunities for college students to visit enterprises, rotate training, practice and internship, cultivate students' practical operation ability, let students contact the society in advance, understand the job needs, and constantly improve the ability of innovation and entrepreneurship.

3.5 Joint Entrepreneurship And Innovation Base To Provide Incubation Support

"Craftsman spirit" is the traditional spirit of our country. College students should inherit the craftsman spirit and grow into applied and innovative talents needed by the society. In the process of taking a series of measures to promote the training of artisan-type mass innovation talents, universities should also further provide incubation support for high-quality and potential innovation and entrepreneurship projects. On the one hand, colleges and universities can form cooperation with local entrepreneurship parks to provide more help for students' innovation and entrepreneurship activities, and also provide corresponding funds for the incubation of students' innovation and entrepreneurship projects, and follow the guidance of tutors to continuously promote the project landing. On the other hand, qualified colleges and universities can establish their own incubation bases for innovation and entrepreneurship projects, provide free office space for students to innovate and start businesses, and provide students with a series of services and support.

4. CONCLUSIONS

Under the background of the new era, it is very necessary to cultivate the spirit of craftsman and innovation and entrepreneurship of college students. Colleges and universities should fully tap the significance of the spirit of craftsman and encourage college students to integrate the spirit of craftsman into the practice of innovation and entrepreneurship, so as to correct their ideological attitude, form positive values, find the right direction of life, and further deepen the development of innovation and entrepreneurship projects to help regional economic development.

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