

Research on Optimization of Talent Cultivation Mode of Secondary Vocational Accounting Major for Cashier Positions in Small and Medium-Sized Enterprises

Shi Yanping
Zibo Electrical and Mechanical
Engineering School

Abstract: The cashier position is the main employment direction for graduates of secondary vocational accounting majors. With the digital transformation of finance and taxation and the launch of Golden Tax Phase IV, the competency requirements for cashier positions in small and medium-sized enterprises (SMEs) continue to upgrade, and the disconnection between the traditional secondary vocational talent cultivation mode and post demands has become increasingly prominent. Based on the skill-oriented talent cultivation orientation of secondary vocational accounting majors, this paper analyzes the core competency framework of SME cashier positions, dissects existing problems in curriculum system, practical training teaching, faculty construction and post-certificate integration, and puts forward optimization paths including post-course aligned curriculum reconstruction, scenario-based practical training construction, empowerment of double-qualified teachers, and integration of post, course, competition and certificate, so as to provide practical references for the teaching reform of secondary vocational accounting majors and the improvement of graduates' post adaptability.

Keywords: secondary vocational accounting; cashier position; small and medium-sized enterprises (SMEs); talent cultivation mode; post-course alignment

1. Introduction

Under the employment-oriented and skill-focused development orientation of vocational education, the core goal of secondary vocational accounting majors is to cultivate basic financial and accounting skilled talents for SMEs and agency bookkeeping institutions. With moderate entry threshold and large demand, cashier positions have always been the primary employment outlet for graduates. SMEs account for more than 99% of all market entities in China, where financial posts generally feature one employee with multiple duties. Cashiers often undertake composite functions such as settlement, bill management, tax assistance and salary payment, which put forward high requirements for practical operation ability and comprehensive literacy.

In recent years, the popularization of fully digitized electronic invoices, the launch of Golden Tax Phase IV system and the penetration of financial digitalization into SMEs have profoundly changed the working form of cashier positions, with significantly improved compliance requirements and digital skill requirements. The traditional secondary vocational accounting cultivation mode has problems such as lagging update of teaching content, unrealistic practical training scenarios and insufficient post adaptability, resulting in long on-boarding adaptation period and insufficient post competence of graduates.

Optimizing the talent cultivation mode for SME cashier positions is a practical need to implement post-course integration and improve employment quality. Combined with the actual teaching situation of secondary vocational education and post characteristics, this paper sorts out the core competency demands, analyzes the existing cultivation shortcomings, and puts forward targeted optimization

strategies, providing references for the teaching reform of secondary vocational accounting majors.

2. Core Competency Demands of Cashier Positions in SMEs

With blurred division of labor and one employee with multiple duties, cashier positions in SMEs have competency demands concentrated in four dimensions:

2.1 Core Post Practical Operation Competence

It covers four core modules: cash management, bank settlement, bill processing and journal registration. At present, the proportion of cash business has dropped significantly, and electronic settlement, online tax handling and electronic bills have become the daily mainstream. Practitioners need to master the whole-process online operation proficiently, and have basic tax knowledge and advanced office software application ability to adapt to the composite post demands of SMEs.

2.2 Finance and Taxation Compliance and Risk Control Competence

Under Golden Tax Phase IV, the supervision of capital flow, invoice flow and business flow has become stricter, and cashiers are the first pass of finance and taxation compliance. They need to be familiar with basic regulations on cash management, payment settlement and invoice management, be able to identify non-compliant bills and abnormal capital transactions, and put an end to irregularities such as white note for treasury, false invoicing and mixed public-private

accounts. Meanwhile, they should have the awareness of capital security, confidentiality and anti-fraud identification.

2.3 Digital Tool Application Competence

Three types of tools are required: first, cashier modules of financial software such as UFIDA and Kingdee; second, online finance and taxation platforms such as electronic tax bureau, corporate online banking and social security declaration; third, Excel data processing ability to complete salary accounting, capital ledger statistics and other work. Some enterprises also require basic operation ability of intelligent bill recognition and automatic reconciliation tools.

2.4 Comprehensive Professional Literacy

Cashiers should adhere to the professional bottom line of accounting integrity and self-discipline, and develop careful and rigorous working habits; have basic communication and coordination ability to connect with banks, tax authorities and internal departments; possess continuous learning awareness to adapt to the frequent iteration of finance and taxation policies and systems.

3. Existing Problems in Cashier Post Cultivation of Secondary Vocational Accounting

3.1 Disconnected Post-Course Curriculum System and Lagging Content Update

At present, most secondary vocational accounting curricula still follow the traditional discipline-based structure with a high proportion of theoretical courses and insufficient post orientation. The content focuses on accounting theory, while high-frequency practical operation contents such as online banking operation, electronic invoices and online tax declaration account for a low proportion, and a large number of phased-out manual businesses are still retained. Meanwhile, new industry regulations such as fully digitized electronic invoices and Golden Tax Phase IV are not integrated in time, resulting in an obvious gap between teaching content and post reality.

3.2 Unrealistic Practical Training Scenarios and Insufficient Practical Operation Cultivation

Practical training teaching generally has the problems of idealization and fragmentation. Most training contents are standardized exercises, lacking non-standard bills, abnormal businesses and risk scenarios common in SMEs. Students can only work out "standard answers" and can hardly cope with real work. The training means are single, mostly limited to paper vouchers and basic financial software operation, lacking real business environments such as online banking and electronic invoices. The quality of on-the-job internship is difficult to guarantee, and students mostly engage in auxiliary work with little access to core cashier business.

3.3 Weak Practice of Double-Qualified Teachers and Insufficient Teaching Depth

Most accounting teachers follow the path of "from school to school" and lack front-line work experience in SME cashier positions. They have little understanding of post procedures, risk pain points, and focus on theoretical explanation and standardized operation in teaching, making it difficult to carry out real case teaching. Meanwhile, with the rapid update of finance and taxation policies and digital tools, some teachers fail to update their knowledge in time, which directly affects the practicability and cutting-edge nature of teaching.

3.4 Shallow Integration of Post, Course, Competition and Certificate and Absent Literacy Cultivation

The 1+X certificates are insufficiently integrated with daily teaching. Students mostly cram for exams before the test with limited competence transformation. The coverage of vocational skills competitions is narrow, and the content focuses on high-level skills with low relevance to cashier positions for ordinary students. In addition, professional literacy cultivation mostly stays at verbal emphasis and is not integrated into the whole process of practical training, resulting in insufficient training of students' compliance awareness, risk awareness and post working habits.

4 Optimization Paths of Talent Cultivation Mode

4.1 Reconstruct Modular Curriculum System with Post-Course Alignment

Taking the real work tasks of cashier positions as the core, break the discipline-based structure and build a post-oriented and task-driven modular curriculum. Decompose competency points according to work procedures such as cash management, bank settlement and bill management, and develop post-oriented courses such as Cashier Post Practice and Electronic Bills and Settlement. Establish a dynamic content update mechanism to timely integrate new industry contents such as fully digitized electronic invoices and Golden Tax Phase IV, and eliminate outdated manual businesses. Greatly increase the proportion of practical courses, integrate theoretical knowledge into practical task explanation, and realize "learning by doing".

4.2 Build a Three-Level Scenario-Based Practical Training System with Real Scenarios

Centering on the goal of "real scenarios and real businesses", build a three-level system of campus simulation training, school-enterprise co-construction training and on-the-job internship. Build a simulated cashier training room on campus, introduce real financial and taxation tools and systems, and design diversified training cases including standard businesses, abnormal bills and risk scenarios. Co-build training bases with local agency bookkeeping companies and SMEs, introduce real account sets and bills, and provide practical operation guidance by enterprise tutors. Improve the on-the-job internship management mechanism and double-tutor system, clarify the internship task list, and ensure that students accumulate real post experience.

4.3 Strengthen the Construction of Double-Qualified Teaching Staff

Establish a teacher enterprise practice system, regularly arrange accounting teachers to take temporary posts in

financial and taxation positions of cooperative enterprises, and transform front-line work experience into teaching cases. Hire senior cashiers and financial supervisors from enterprises as part-time teachers to undertake practical training courses and internship guidance, and bring practical post experience into the classroom. Carry out regular training on new finance and taxation regulations, digital tools and vocational education teaching methods to ensure that teachers' knowledge system keeps pace with industrial development.

4.4. Deepen the Integration of Post, Course, Competition and Certificate and Run Through Professional Literacy Cultivation

Promote certificate-course integration, decompose the assessment standards of 1+X certificates such as intelligent finance and taxation and cashier practice into corresponding courses, realize synchronous course learning and certificate preparation, and reduce students' repeated learning cost. Give play to the radiation role of skills competitions, transform competition operation specifications and business processing skills into daily practical training standards, and cover all students. Integrate qualities such as accounting integrity, compliance awareness and capital security into each practical training task, and strengthen students' professional bottom-line thinking through real violation cases and post risk simulation.

5. Conclusion

Optimizing the talent cultivation mode of secondary vocational accounting for SME cashier positions is a key measure for vocational education to connect with industrial demands and improve employment quality. In view of the current problems such as disconnected curriculum, unrealistic training, weak faculty and insufficient integration, secondary vocational schools should base on the reality of local industries, take post competency demands as the core, systematically reconstruct the curriculum, practical training, faculty and cultivation system, promote the seamless connection between teaching content and post demands, and cultivate practical cashier talents with quick on-boarding ability, solid competence and qualified literacy, which not only helps students achieve high-quality employment, but also provides financial and accounting talent support for the development of local SMEs.

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