

Management Accounting Personnel Training Under the Mode of Financial Sharing Service

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Abstract. With the development of financial sharing service mode, the training content of management accounting talents in the financial management of enterprises has become an important part of the future development and transformation process of enterprises. In order to achieve the strategic goal of strengthening the country with talents, the diversified development of enterprise finance is the key factor for enterprises to implement at the present stage. In order to develop and strengthen the construction of management accounting talents, this paper puts forward the corresponding policies and strategies through the problems in the construction of management accounting course system of accounting assessment content in our country.

Key words: financial sharing; Management accounting; Personnel training; strategy.

1. Development Status and Problems of Financial Sharing Service Mode

The term "financial sharing" first appeared in the United States in the 1980s. In order to better adapt to the information technology exchange and development between domestic and foreign enterprises, the financial sharing model began to be formally applied to the financial management of enterprises. Therefore, the transformation of financial management service mode has become an important vane leading enterprises to adapt to the development of globalization.

In recent years, although the position and role of accountants in enterprise management have been improved, the proportion of personnel input in accounting, auditing and accounting is often more than four times as much as the proportion of personnel input in normal business decisions of enterprises. Such a ratio of management accounting talents is not conducive to the optimization of decisions made by the management level of the enterprise, but also very detrimental to the future development of the enterprise. Tracing back to the source, we can find that the current situation of such development is closely related to the current training mode of accounting talents in China. First of all, in the process of talent training, most of the professional courses in China focus on the accounting ability of accounting talents in practical operation, and do not pay too much attention to the financial management ability, resulting in the inability to adapt to the demand for compound accounting talents in the transformation and development of enterprises. Secondly, in the relevant qualification examinations for accounting practitioners, the competence framework of the examination and the evaluation system of the examination standards are not perfect and are still in the developing stage, which easily leads to the deficiency of accounting talents in the detail level of enterprise management. Finally, it is also a very important factor that after the implementation of the financial sharing service model, enterprises can not carry out reasonable training for personnel and re-division of accounting content. To a certain extent, excellent accountants cannot give full play to their value, and then face transformation or diversion. Unstable personnel also bring some hidden dangers to the development of enterprises.

2. Policies and Strategies for Management Accounting Personnel Training under the Financial Sharing Service Model

The establishment of financial management system has a certain development time and history in China. Since from 2010 to 2016, in order to better adapt to social and economic integration, national Treasury Department have been released and issued a series of related policy and program of management accountants, and encourage and require the relevant management accounting talents

training in accounting at home and abroad advanced experience, and strive to comprehensive training in 2020 universal accounting talents with management and financial decision-making. It can be seen that under the guidance of the financial sharing service model, talents with management accounting are not only to meet the needs of enterprise reform and development, but also the strategic requirements of the state for the implementation and implementation of enterprise management policies.

2.1 Comprehensively Develop the Training System of Accounting Management Courses in China

The opening and development of financial sharing mode make compound financial management talents become the biggest demand of current enterprises. In order to better satisfy this need, each big as accounting talent cultivation and development in China is important to rely on, need to actively responded to the requirements of the national strategy, realize the accounting curriculum content of "introduction to" and "going out", to the foreign advanced ability of curriculum evaluation system and framework and the integration of our country's actual course content, multi-angle improve and optimize the innovative thinking of accounting management, better improve the quality of education teaching, the realization of the maximum effective education and social enterprise needs perfect butt [1].

At the same time, high efficiency needs to increase the proportion of accounting course management and practice in the course development content, so as to lay a solid foundation for deepening the cognition of accounting discipline, and encourage students to carry out auxiliary learning related to management discipline. During my postgraduate study in China, I will try my best to take the practical learning experience related to the internship of management accounting as the main theoretical research direction. Comprehensive financial sharing service system for the development of enterprises to make professional management accounting compound talent reserve. The following figure presents the basic framework of China's accounting management training system.

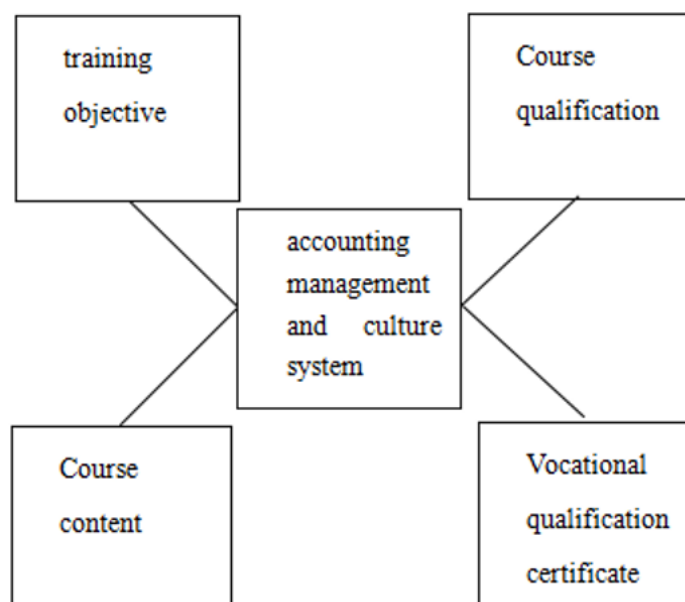


Fig. 1 the basic framework of China's accounting management training system.

2.2 Reform Relevant Content of Professional Qualification Examination for Accounting Management Talents

China's current accounting professional technical examination has a relatively mature and stable system, progressive content reform also according to the different levels of accounting personnel, adding different content assessment focus. But under the development of the financial Shared services, the company's accounting personnel need to accounting knowledge system study, the need for

management accounting related tools to grasp, for a high level of relevant financial management personnel, more should strengthen the management accounting and enterprise strategy ability training and assessment. In accurately accounting related consulting services at the same time, to bring into full play the particularity and uniqueness of management accounting talents in the enterprise, relevant mature management accounting examination system for developed countries to learn from, the establishment of the better suited to China's national conditions and the development of a sound evaluation system and accounting ability assessment framework, comprehensively promotes our country management accounting talent quality at the same time, the scientific basis for the scientific development of the enterprise.

2.3 Strengthen Exploration and Cooperation between Enterprises, Government and Enterprises, Schools and Enterprises

Accounting is a diversified subject based on practice and theory. Therefore, it is necessary to strengthen the exploration and cooperation between enterprises, government and enterprises, as well as between schools and enterprises [2]. The exchange and cooperation between industries is to promote enterprises to better establish the enterprise construction mode with management accounting personnel training as the core under the financial sharing service. It can not only give full play to the advantages of its mode to bring more convenience for enterprises, but also help enterprises better adapt to the construction and development of the country. The government provides a lot of good growth environment for the construction of enterprises. Strengthening the connection between the government and enterprises can play a positive role of the government. As the base of training management accounting talents, benign cooperation between China and enterprises can increase the combination of theory and practice of accounting talents in the learning process of financial management, help students to improve their own ability, and maximize the win-win situation between accounting talents and enterprises' demands.

2.4 Promote and Promote the Priority Transformation of Accounting Personnel in Enterprise Reform

The proposal and development of the concept of management accounting talent is to adapt to and serve the reform of enterprises as the main content. Therefore, in the process of enterprise reform, it is necessary to give priority to the management accounting personnel in enterprises in the training of enterprise management, and carry out priority transformation. For large enterprises, in addition, more want to combine the development of the enterprise itself situation, combined with its own development needs, the management accounting personnel training organization special discussion on the related content, can also be related to the social training institutions power-and-power union, better promote enterprise value in the process of reform steadily improve [3]. Under the promotion of financial sharing mode, it is necessary to centralize accounting personnel to management accounting personnel, so as to comprehensively promote the synchronous development of management accounting personnel and enterprise reform.

2.5 Increase International Cooperation and Exchange of Management Accounting Talents

The development of economic globalization has opened a new era of strategic development for enterprises, and at the same time, it has also led to new changes in enterprise management. In financial sharing mode of the development of management accounting talents in China is still in the stage of development and exploration, in order to better serve the enterprise change, only the management of the developed country mature accounting service knowledge system for effective reference and reference, to do fully absorb the experience and method of personnel training, and combined with the actual situation of enterprise development, can better construction of socialism with Chinese characteristics of management accounting talent development system. This is also the specific operation and practice of "going out" strategy [4]. This way of "taking the essence" of the management talent system is the most appropriate measure and practice for enterprises to be invincible in the future economic integration [5].

3. Conclusion

The reform and development of the enterprise is continuously upgrade and update, on the basis of financial sharing model under the cultivation of enterprise management, not only is the enterprise in the process of making decisions in security reform can make effective and accurate judgment of the important measures, but also improve and enhance enterprise under the guidance of scientific view of development, the enhancement enterprise's core competition, and create sustainable long-term economic development. Therefore, as long as the positive transformation of accounting management personnel to make training and training, can adapt to the rapid change of social development at the same time, greatly improve and avoid the lack of financial management system for the enterprise's disadvantages and influence.

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