

# Analysis on the Cultivation of Modern Apprenticeship Talents in Yunnan Under the Digital Economy

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**Abstract**—Digital economy has become an important force to drive the high-quality development of China's economy, and it is also the key development direction of Yunnan province's economy. Yunnan College of Business Management is committed to serving the local economy. The development of digital economy has injected new contents and posed new challenges to the modern apprenticeship system of Yunnan College of Business Management. Based on the requirements of digital economy for digital talents, this paper analyzes the problems and challenges of present modern apprenticeship, and then proposes corresponding countermeasures.

**Keywords**—digital economy; modern apprenticeships; Yunnan College of Business Management; cultivation of talents

## I. INTRODUCTION

Digital economy is becoming an important force driving China's high-quality economic development. According to the "Digital China Construction Development Report (2018)" of the National Network Letter Office in May 2019, the scale of China's digital economy has reached 31.3 trillion RMB in 2018, accounting for 34.8% of GDP. The development of the digital economy is the way for China to optimize resource allocation and achieve industrial transformation and upgrading. It is also an important part of the strategy of network and digital to make China strong.

## II. DIGITAL TALENT AND DIGITAL ECONOMY DEVELOPMENT

Digital economy, including digital industrialization and industrial digitization, is a convergent economy that integrates traditional economies with new technologies such as big data and information technology to enhance the development of the real economy. The development of digital economy also puts forward a new demand for talent cultivation. One of the bottlenecks in the development of digital economy in China is the lack of digital talents, especially the lack of advanced compound talents who understand both digital technology and industry technology. Not only are there a shortage of high-level talents, but even the digital technology industry workers have a big gap.

In response to the current situation of the lack of digital talents, the National Development and Reform Commission of China in 2018 jointly issued the "Guiding Opinions on the Development of Digital Economy Stability and Expanding Employment", which puts forward clear guidelines and policies for the training of digital talents. Among them, it is required to strengthen the education of digital talents, improve the digital skills of workers, and gradually establish and improve a multi-level and multi-type digital talent training system. Strengthen digital skills training and do a good job in qualification certification. Build a digital platform system to support lifelong learning. Innovative talents training methods, and actively adopt digital teaching and training methods. Attract social forces to participate in digital talent training and explore new modes of joint training between schools and enterprises. The guidance puts forward specific requirements and guidelines for the training of digital talents, and is a guide for the development of digital talents in colleges and universities.

## III. THE DEVELOPMENT OF DIGITAL ECONOMY IN YUNNAN

As a large resource province, Yunnan has two characteristics: purchasing and sales are in other provinces, only the manufacture in Yunnan. The resource dependence is relatively strong, and the information industry is weak. To achieve high-quality leap-forward development, it will be necessary to seize the opportunity of digital economic development and integrate the digital economy into the traditional eight major industries, playing three green cards. Yunnan's digital economy is generally moderate in the country, but its development rate has accelerated markedly in recent years. In 2019, the "China Digital Economy Development Report of 2018" released by Alibaba Group showed that in 2018, the growth rate of total digital economy sales in Yunnan Province ranked second in China, with an increase of 49.6%. In the work report of the Yunnan Provincial Government in 2019, the opportunity to seize the digital economy and create "Digital Yunnan" was a key task in 2019. After clearly developing the Yunnan digital economy strategy, there will be strong potential and stamina.

#### IV. MODERN APPRENTICESHIP OF YUNNAN COLLEGE OF BUSINESS MANAGEMENT UNDER THE DIGITAL ECONOMY

Yunnan College of Business Management, as an application-oriented undergraduate university in Yunnan is committed to serving the local economy and providing local talents to Yunnan through modern apprenticeship. The modern apprenticeship system of Yunnan College of Business Management takes Yunnan Hanwen accounting service as the platform and accounting and financial management major of the Finance and Accounting school as the carrier to actively promote the integration of industry and education and school-enterprise cooperation to educate. The digital economy has injected new content into the modern apprenticeship and brought new challenges.

##### A. *Digital Economy Challenges the Accounting Industry*

First, the mode of accounting work has changed. Traditional accounting needs to deal with a large number of original paper bills. With the development of digital economy, big data technology has been widely used. The accounting work has changed from static accounting to dynamic management. The focus of accounting work will be changed from the original business accounting to the adoption. Analysis and decision-making create value for the enterprise, and accountants are also transformed from business personnel to management personnel. At the same time, the development of digital economy has also changed the accounting work from the previous processing of paper bills to the processing of electronic bills. The accounting informatization in the digital economy era has gradually changed from the assumption to the reality.

Second, informatization has led to an increase in the efficiency of accounting and an excess of accounting-type accounting talent. The direct impact of the development of the digital economy on the accounting industry is the emergence of financial sharing centers and financial robots. The emergence of the traditional decentralized financial processing has become intensive processing, while manual operations have also been machined. Replaced by operations, accounting operations have become more efficient based on automation and intensification. At present, financial robots and financial sharing centers have been applied in many enterprises. With the development of big data and cloud finance, there has been a situation of excess accounting talents.

Third, management accounting has become a major requirement for accounting professional competence. On the one hand, accounting talents are gradually replaced by machines, and on the other hand, management accounting becomes in short supply. Management accounting is the development direction of accounting function. Due to the popularity of big data and intelligence, accounting has become the basic requirement of accounting industry. The higher requirement is to have the idea of integrating financial resources, while strengthening the data processing and analysis capabilities, and strengthening the management ability of enterprises, accounting personnel not only provide simple processing of financial data, but also use

comprehensive analysis capabilities to provide effective support for budget analysis, risk management and performance improvement of projects, and become key personnel in business operation management. Under the management accounting, accounting personnel are no longer simple accounting personnel, but important management personnel involved in corporate decision-making.

Fourth, the international and domestic industry development situation has also continuously raised the requirements of the accounting industry. In 2014, the Ministry of Finance issued the "13th Five-Year Plan for Accounting Reform and Development" and the "Guiding Opinions on Comprehensively Advancing the Construction of Management Accounting System" to guide the training of management accounting talents in China from a strategic perspective. At the same time, professional management accountants such as CCMA or CMA are becoming more and more popular in Chinese enterprises and universities, and management accounting has become a common trend in the development of the accounting industry.

##### B. *Problems with Traditional Modern Apprenticeships*

First, it is based on financial accounting ability and is not suitable for the development of the digital economy. The traditional modern apprenticeship system focuses on the basic theory of accounting and strengthens the practical operation ability of the accounting foundation. At the same time, the combination with the enterprise is not close enough, and students lack the cultivation of practical ability.

Second, there is a gap between the teaching of management accounting and the framework of the Basic Guidelines for Management Accounting issued by the Ministry of Finance, especially the lack of teaching practice, outdated teaching methods and means, and disconnection between teaching content and social needs. Under the modern apprenticeship system, though teachers focus on the link between teaching content and job, they are still limited to the teaching of traditional accounting knowledge. They lack understanding of the industry changes brought about by the emerging digital economy, and they are even less able to teach students effectively. For the application of cutting-edge information technology, teachers and students are still lacking. The lack of self-motivation of teachers leads to low enthusiasm for students and unsatisfactory teaching results.

Third, there is a lack in cross-professional learning ability. On the one hand, in terms of hardware, less investment in information technology equipment, lack of information technology means for accounting training simulation or practical operation, and on the other hand, in terms of software, information technology, Internet finance and other knowledge are rarely introduced into the classroom, school professional and employment positions lack of true seamless docking, the needs of diversified and composite management financial staff required by enterprises cannot be effectively implemented in school teaching.

### *C. Reform Measures of Traditional Modern Apprenticeship Based on Digital Economy*

In the digital economy, it has become the norm for industries to directly integrate through data or information technology. Therefore, students in accounting majors need not only master the knowledge of the profession, but also need to expand to finance, marketing, trade, management, information technology so on various aspects of knowledge, and the compound talents cultivated in this way are also the talents that the enterprise needs. The modern apprenticeship bridges the gap between universities and enterprises, and the digital economy as a driver directly promotes the reform of modern apprenticeships through the need for talent. In general, the modern apprenticeship system enables students to master information analysis technology, understand enterprise management processes, effectively realize financial integration, and increase the company's financial resources value by analyzing and using financial data.

The first is to focus on the cultivation of students' sustainability. The development of the digital economy has promoted tremendous changes in society. Under the digital economy, information is updated very quickly. Accounting talents also need to learn more knowledge and master more technologies according to the needs of the times and economic development. Therefore, students will realize own value after graduation, must master the ability of sustainable learning. Knowledge is unable to end, so give the mermaid as teach them to fish, let the students master the use of big data related software ability, cultivate students' interest in related software, forming self-learning driving force, about anything open and tolerant attitude, enhanced ability to adapt to new things and new environment, such ability should change with the real constant. At the same time, no matter how the times change, the professional ethics as an accounting talent remains unchanged. On the contrary, the development of the digital economy requires more law-abiding and objective and fair professional people. Therefore, while strengthening the study of skills, the education of professional ethics must not be neglected. The education of accounting spirit and professional spirit will complement the education of accounting skills and digital skills, and truly cultivate the talents needed by enterprises and society.

The second is to focus on the cultivation of students' "professional + information + management + X" knowledge. The development of the digital economy requires diverse talents. Therefore, there is no fixed model for student skills development, but a multi-disciplinary talent based on the goal of compound talents. With the professional ability of accounting, data analysis ability, and certain enterprise management ability, on this basis, the student can develop a skill of their own interests. Any skill that can learn proficiency can create a student's unique ability. For example, every college student has learned EXCEL, but few of them have really mastered it. If they can master EXCEL, they will master a very useful skill in the workplace. In general, accounting talents must shift to management accounting, strengthen the ability of data analysis and project decision-making, and continuously enhance the value of themselves while adding value to enterprises. However, in this process,

it is necessary to pay attention to the development of student diversity. The digital economy emphasizes the comprehensive application ability, but each student can choose different fields based on their own abilities and interests.

The third is to strengthen school-enterprise cooperation and enhance students' practical ability. Modern apprenticeship system is inseparable from school-enterprise cooperation. School-enterprise cooperation can reduce the cost of employing enterprises and help schools to understand the needs of modern enterprises for accounting talents. It is possible to establish a "1 + 1 + N" modern apprenticeship training model. The first one is professional, that is the school's talent training, and the second one is the college's Hanwen accounting service. As a platform, N can cooperate with countless enterprises through this platform, and cultivate talents needed by enterprises. On the other hand, the talents are diversified.

## V. CONCLUSION

The digital economy is not only a new driving force for China to achieve high-quality development, but also an important way for Yunnan to achieve industrial revitalization. The development of the digital economy is already the trend of the Times. As a base for the training of digital talents, colleges and universities must actively participate in the cultivation of digital talents. The modern apprenticeship system of Yunnan College of Business Management will be guided by the digital economy, serving the local economy as the starting point, focusing on the training and reform of accounting professionals, and deepening the reform of the modern apprenticeship system.

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