

Research on the Accounting Specialty Talents Training and Enterprise Demand Docking of the University in New Era

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Abstract. With the emergence of new technologies such as financial sharing, artificial intelligence, and cloud accounting, the financial work content, models, and application scenarios of enterprises have undergone tremendous changes. Therefore, the innovative and practical needs of enterprises for accounting talents have gradually penetrated into all aspects of accounting talent training to meet the requirements of the times. This paper starts from the practice of talents training in universities, and explores the issues related to the needs of enterprises.

Keywords: Accounting specialty; talents training mode; Enterprise Demand; Docking path.

1. Introduction

With the development of modern network technologies such as “big data, artificial intelligence, mobile internet, cloud computing” and financial sharing, the working environment in the accounting field has undergone unprecedented changes, and the practical ability of enterprises for accounting talents is getting higher and higher. The higher demand of enterprises for accounting talents also puts forward new requirements for the talent training mode of college accounting. The accounting talents cultivated in universities must not only understand the theory, but also have strong practical operational ability. They are specialized talents who can apply accounting expertise and skills to the practice of accounting work, who we named “application-oriented accounting talents”.

In order to meet the needs of financial professionals in colleges and universities, combined with the actual situation of college students' accounting, we should make adjustments in the curriculum, teaching content, virtual simulation practice training base, school-enterprise cooperation, etc.

2. The Background and Review of Accounting Specialty Talents Training and Enterprise Demand Docking of the University

2.1 The Background of Accounting Specialty Talents Training and Enterprise Demand Docking of the University

In 2016, the Party Central Committee issued the (Opinions on Deepening the Reform of the System and Mechanism of Talent Development), and put forward the “innovative talent education training mode, highlighting the demand orientation of economic and social development, and exploring the establishment of an innovative and entrepreneurial-oriented talent training mechanism. Improve the collaborative education mode of combining production, study and research.”

In formulating (the Medium and Long-Term Talent Development Plan for Finance and Accounting Industry (2010-2020)), the Ministry of Finance clearly pointed out that it is necessary to promote the mode of training talents with the teaching of institutions as the main body and supplemented by enterprise practice; the society should fulfill their social responsibilities. To build a talent training platform for finance and accounting, and jointly promote the cultivation of applied talents.

In October 2019, the (Opinions of the Ministry of Education on Deepening the Reform of Undergraduate Education and Teaching Reform to Improve the Quality of Talent Cultivation), proposed that the students should be busy around, the teachers should be Teachers should be more professional, the management should be More strict, the results should be effective, and the undergraduate education and teaching reform should be deepened. Develop “Internet + education”, explore new forms of intelligent education, promote the classroom teaching revolution, improve the

internship operation mechanism, and deepen the reform of the professional supply side of colleges and universities.

These policy documents provide a direction for colleges and universities to train professionals in the new era of accounting and corporate demand.

2.2 Research Review

Under the guidance of national policies, it is imperative to study the talented construction of application-oriented accounting and the connection of enterprise needs in the new era, and it has become a new topic of concern for many colleges. The research focuses on the following three aspects:

The first is the research on the construction of accounting professionals and the transformation trend of accounting in the new era. Lu Xiuzhen and Zhang Xiaohai (2011) pointed out that the construction of accounting professionals should be based on the “college-enterprise cooperation, work-study combination” as the main line, with the aim of cultivating professional competence and the concept of training as the main body, and put forward the whole process, professionalism and diversity. Zhang Qinglong (2018) summarized the changes in the new era of accounting, and believed that the emergence of “big data, artificial intelligence, mobile internet, cloud computing” provided the possibility of financial transformation from informationization to intelligence. Universities and enterprises also need to make changes together.

The second is the study of the problems existing in the construction of accounting professional applied talents and the docking of enterprise needs. Zhan Yong and Wang Wenting (2016) believe that the existing teaching mode of universities lacks cooperation with enterprises, which is the key to the poor connection between talent training and industrial needs. Sun Yingkun and Li Yongping (2017) pointed out that there are some problems in the construction of accounting talents in universities, such as unreasonable curriculum setting, unsatisfactory teaching results, single teaching methods, and separation from the development of the times; lack of teachers, lack of new talents; emphasis on theoretical teaching, light practice Teaching and so on.

The third is the study of the relationship between accounting talent construction and enterprise demand. Li Guirong and Dou Xinshun (2015) took the specific enterprise-Xindao Technology as an example, elaborated the deep cooperation between the university and enterprise, and explored how to build college accounting talents and docking of business needs in the “cloud” era. Guo Sheng (2017) pointed out that in order to cope with the demand for accounting professionals in the “Internet +” era, it is necessary to strengthen the professional training of teachers and build a double-teaching teaching team for school-enterprise cooperation.

3. The Problems and Solutions of Accounting Specialty Talents Training and Enterprise Demand Docking of the University

3.1 The Problems of Accounting Specialty Talents Training and Enterprise Demand Docking of the University

Combined with the research on universities, first of all, it is not reasonable in the curriculum. What companies need is a combination of accounting knowledge and IT knowledge. Universities need to keep pace with the times in the methods and methods of cultivating talents in accounting professions, and to meet the needs of society and cultivate practical talents with strong practical ability and strong management ability.

Secondly, universities have different emphasis on the construction and application of financial accounting software. Some institutions tend to emulate simulation software, and some institutions tend to use accounting information system construction software. There are fewer institutions that have both simulation and software and accounting information systems. For example, there are fewer colleges and universities that can use the single-teaching training platform, the comprehensive simulation training platform, and the accounting computerized system teaching application platform to conduct accounting-based practice teaching.

Third, the construction of universities for accounting professional laboratories and training bases needs to be improved. In all the accounting-related training rooms of universities, the accounting sandbox training room is the most common, followed by the virtual simulation laboratory and the innovation and entrepreneurship training room, and the financial decision-making training room and the accounting comprehensive training room are the least. The construction of accounting and internship training bases related to universities needs to be improved.

In addition, universities also have a large room for improvement in terms of teaching methods and teachers.

3.2 Solutions

Universities should re-clarify the target orientation and talent training direction of accounting majors in light of the continuous development of the background and technical background of the times and the talent needs of enterprises. Cultivate the needs of adapting to the development of the country and the socialist market economy, possessing humanistic qualities, scientific spirit and integrity, solid foundation, broad knowledge, strong business ability, high comprehensive quality, innovative consciousness, and a complete knowledge structure of accounting, and Knowledge and ability in management, economics, law and computer applications, master the latest corporate accounting standards in China, familiar with laws, regulations and policies related to accounting, master modern accounting, accounting supervision, accounting analysis, accounting forecasting and decision-making, accounting Control and other professional skills, master the basic theory of auditing, can apply in accounting, auditing and related management work and scientific research in industrial and commercial enterprises, financial enterprises, intermediaries, government agencies, institutions and other relevant departments.

Universities should constantly update their teaching concepts, improve the construction of virtual training bases for accounting professionals with the times, cooperate with enterprises, and establish training bases outside the school. Paying attention to the construction of financial accounting software, it is necessary to have simulation simulation software and accounting information system construction. It can comprehensively use three practical teaching platforms, comprehensive simulation training platform and accounting computerized system teaching application platform for accounting class. And attach importance to the construction of the professional training room for accounting.

In addition, we must continue to promote the construction of the teaching staff, and actively introduce new teachers with rich practical experience, teaching ability and practical ability, and further strengthen the cultivation of their teaching and practical ability for their own teachers. Teachers are encouraged to participate in social practice and research to understand the situation background and market needs. Teachers are encouraged to participate in research on practical research topics to promote the improvement of practical teaching standards.

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