

Exploration on the Training Mode of Accounting Talents From the Perspective of General Education

Shiqing Fan

School of Finance, Jiangxi Normal University, Nanchang, 330022, P.R. China

*Corresponding author. Email: 845870862@qq.com

ABSTRACT

General education is not only an important part of higher education, but also the focus of current higher education in teaching and curriculum reform. As accounting is a professional industry, the integration and mutual promotion of general education and professional education are particularly essential. Based on the analysis of general education in horizon, the current problems of accounting personnel training mode is to develop the implementation of the accounting personnel training path. The research results can provide reference for the training mode of accounting personnel in higher education in China.

Keywords: general education, accounting major, cultivation of talents

1. INTRODUCTION

General education aims to cultivate “generalists”, expand students’ knowledge and cultural literacy, and develop comprehensively in moral, emotional, and intellectual aspects. Narrow and impatient “professional education” is not encouraged. The University of Chicago President Robert Hutchins published “Higher Education in the United States” in 1936 [1-2]. The third chapter was devoted to “general education”. Hutchins criticized the market orientation of university majors and teaching content. It is believed that universities should lead society and the market, not the other way around. Modern universities should have independent educational concepts and cultivate a common spiritual and cultural foundation, that is, “general education”.

In the field of accounting education research at this stage, there is less research on the accounting talent model based on general education orientation, which has a certain degree of scientificity and innovation. Under the brand-new educational concept, accounting teaching in colleges and universities should not only focus on theoretical knowledge education, but also improve students’ comprehensive abilities such as adaptability, practical ability, and professional ethics, so as to enable them to adapt to their jobs faster in the enterprise. Close the distance between students and their jobs, and at the same time widen the employment path of students, develop into a comprehensive compound talent.

2. THE IMPLICATIONS OF GENERAL EDUCATION

General education is a concept put forward after the development of Western education, with a long history of development. It is a kind of education, and its goal is to provide the educated with knowledge and values that prevail among

different groups of people in a modern and diverse society. It is only a different choice of education mode from professional

education, but in essence it is a different understanding of “education”.

General education has no rigid division of professions, and the choices it provides are diversified. Through diversified choices, students have obtained free and natural growth. It can be said that general education is a kind of humanistic education, which transcends utilitarianism and practicality. The reason for taking “big learners, big thinkers” as an example is that they have independent personality and the valuable qualities of independent thinking, and this is the ultimate pursuit of general education. Education should not be the production line in the workshop, creating the same model and the same thinking, but the development and excavation of the potential and spiritual temperament of different individuals [3-4].

From the perspective of the nature of general education, general education is an idea, that is, the idea of running a university is a kind of free education. The essence of general education is the inheritance of freedom and humanistic tradition. From the perspective of the purpose of general education, general education is to cultivate a comprehensive individual, to create talents with lofty vision, comprehensive insight, liberal arts and emotions, and to pay attention to the harmonious development of people’s lives, morals, emotions and reason. It is a kind of high-level civilized education and complete humanity education. From the perspective of the content of general education, general education is education about knowledge and skills in various fields of human life. It is non-professional, non-utilitarian, and does not directly prepare for careers. It covers a wide and comprehensive range.

3. GENERAL EDUCATION MAKES THE CHANGE OF ACCOUNTING PERSONNEL TRAINING MODE AN INEVITABLE TREND

Although the implementation of general education faces various difficulties, it is the only way for the development of higher education in the future. The basic point of the current higher education mode in China is to emphasize professional refinement, especially in professional industries such as accounting, which will easily lead to students too narrow range of knowledge, limited view of thinking, learning ability can not get a better development. They focus too much on the cultivation of professional knowledge and neglect the cultivation of human culture and the formation of basic character. In addition, with the development of modern science and technology, various disciplines are interrelated and integrated with each other, and new disciplines are emerging constantly [5-6]. Accountants are about to face more complex and profound problems. Therefore, professional education needs to be supported by profound cultural deposits and all-round qualities. This leads to the change of accounting personnel training mode has become an inevitable trend.

We should link general education with professional education, make general education run through the entire higher education system. Vigorously develop and strengthen general education, in order to expand the knowledge range of accounting majors, improve their creativity, build a bridge of knowledge transfer, be able to think, work, behave and cooperate with each other, and become a comprehensive development talent. Through the application of environment to nurture this kind of implicit education, a new mode of training accounting talents is constructed.

4. PROBLEMS EXISTING IN CURRENT ACCOUNTING PERSONNEL TRAINING MODE FROM THE PERSPECTIVE OF GENERAL EDUCATION

4.1. The “Professional Ability” Training of Accounting Talents is not Enough

The “professional ability” here refers to not only the professional knowledge ability of a single subject of accounting, but also the practical ability of the accounting profession and the ability of other professions required by the accounting profession.

First of all, most colleges and universities have not fully cultivated accounting talents from the perspectives and needs of society and the market. In the education of accounting talents, they pay too much attention to the instillation of accounting knowledge, fail to understand the essence and objective laws of accounting vocational education, and fail to consider students’ social adaptability and innovation and entrepreneurship capabilities, which makes accounting theoretical knowledge and practice out of touch.

Secondly, although the proportion of accounting professional practice courses are mostly above 60%, many of them have not been implemented. Internships tend to be formalized, which is not beneficial to the improvement of students’ overall skills. And the students follow the steps step by step in the operation process, not integrated with the actual business of the enterprise. At present, many accounting professional simulation software have improved students’ hands-on ability to a certain extent, but they are not flexible enough. Once students enter different companies, they will still be unable to adapt to the ever-changing accounting work.

Furthermore, it is not enough for accounting students to only understand accounting knowledge, and it is difficult to survive in the society, especially for the current information society that advocates innovation. The accounting industry may involve many other professional knowledge, such as mathematics knowledge, legal knowledge, and information technology knowledge required for the advent of the big data era, and all professional knowledge in various fields closely related to the accounting profession. This knowledge is indispensable for a compound accountant, and the current accountant has not yet met this requirement.

4.2. Accounting Personnel Quality and Ability Training Surface

Any employer has diverse needs for talents. To become a highly competitive accountant, one must not only possess strong professional ability, but also have excellent quality, which is also the basic requirement of general education.

Talents need the comprehensive development of morality, intelligence, physicality, and beauty, and the ability to deal with interpersonal communication and interpersonal relationships is also particularly important. Many colleges and universities have realized this problem, but have not fully paid attention to it. This has also led to many requirements for improving the professional value and moral quality of students, which are still just empty talks and have not been implemented well in practice. The improvement of accounting professional ability is very important for accountants, but the requirements for accounting professional value and moral quality should not be slack. When cultivating the quality and ability of accounting talents, we should not only emphasize on the curriculum, but also supervise from our own practice. The cultivation of quality and ability cannot and should not only remain on the surface, which is also a major challenge facing accounting education.

4.3. The Training Mode of Accounting Professional is not Systematic

The training goal of accounting talents has gradually changed from the original accounting technical talents to accounting compound talents, and the goal has been further clarified. However, in the formulation of the specific talent training model, it is not possible to fully analyze the needs from the market perspective, and the division of courses has not achieved a good effect, and the system needs to be improved. The practical courses to improve students’ accounting practical

skills are formalized, but have not achieved results. Professional learning is limited to traditional accounting disciplines. Most courses are related to accounting theory and have a relatively narrow range of knowledge. They are contrary to the principles of general education. These problems have not found a suitable path to solve in the specific curriculum. At the same time, compared with students of other majors, the flexibility and activity of accounting majors are not high enough, which also shows to a certain extent that the accounting major's talent training model has not formed an effective systemic system.

5. THE IMPLEMENTATION PATH OF ACCOUNTING PERSONNEL TRAINING FROM THE PERSPECTIVE OF GENERAL EDUCATION

In October 2016, the Ministry of Finance issued the "Thirteenth Five-Year Plan for Accounting Reform and Development", which clearly stated that "Comprehensively strengthen the construction of accounting legal system, accounting standard construction, accounting talent team construction, accounting service market construction, accounting theory construction, further improve the accounting management system and mechanism, and comprehensively promote the transformation and upgrading of accounting" requirements, and propose specific accounting talent strategies Measures. Based on this outline, we can derive the implementation path for colleges and universities to train accounting talents from the perspective of general education:

5.1. Formulate Special Plans and Training Programs in Time

Cultivating compound accounting talents is a systematic task, and universities need to have a set of effective measures and feasible methods. Of course, the key is to make overall planning. Specifically, it is necessary to formulate a special plan and promotion plan for cultivating compound accounting talents, and clarify the guiding ideology, basic principles, overall goals and key tasks of the training work in the future. At the same time, it formulates support policies that are conducive to mobilizing the enthusiasm of teachers and students and improving training efficiency, vigorously support and rationally guide all parties to actively participate in the training of compound accounting talents, and continuously improve the actual effect of training.

5.2. Adjust Teaching Content in Time

Cultivating excellent accounting personnel is the responsibility of the accounting major in colleges and universities. Under the influence of general education, colleges and universities should adhere to problem-oriented, demand-oriented and effect-oriented, speed up the improvement of teaching plans, adjust teaching goals, and optimize teaching courses [7]. Deepen the teaching of the basic knowledge of accounting, and add other

related knowledge courses. It enables students to understand tax planning, laws and regulations, computer skills and other knowledge while proficient in accounting theory and practical operations, so as to provide students with more and more comprehensive knowledge reserves. Strengthen the training of accounting practical skills, and focus on cultivating diversified accountants who understand both business and technology. At the same time, the school should pay attention to the promotion of the professional value and moral quality of accounting talents, cultivate students' comprehensive quality capabilities, and lay a good foundation for future employment.

5.3. Cooperate with Multiple Parties to Strengthen Coordinated Actions

The integration of general education and accounting personnel training involves a wide range of subjects. It is necessary to strengthen school-enterprise cooperation, and schools will obtain more information on the needs of new accounting talents from enterprises in order to set up training courses and arrange training content in a more targeted manner. Provide more opportunities for students to enter the company, so that students understand their job responsibilities in advance and adapt to job requirements in advance. While improving students' financial and accounting work processing ability and professional ethics, they also enhance their interpersonal communication skills and interpersonal relationship processing skills, so that accountants can deal with the general education environment more scientifically and rationally. Colleges and universities can also make full use of media platforms to strengthen the promotion and popularization of general education, and increase the public's acceptance of general education, especially the integration of accounting talent training and general education.

5.4. Cultivate the Habit of Lifelong Learning for Accountants

With the development of science and technology, close ties have been established between various industries in society, and the boundaries between various disciplines are no longer clear. It is far from enough for accountants to be satisfied with only mastering accounting expertise [8]. Only by mastering compound knowledge and becoming a compound talent can you better adapt to this diverse world. Therefore, in the context of the gradual popularization of general education, schools should provide appropriate edification to encourage students to establish the concept of lifelong learning, improve their self-learning ability and adaptability to accounting positions, cultivate overall concepts and strategic planning capabilities, encourage them to transform into higher-level accounting talents. Only in this way can accountants develop in an all-round way, keep up with the popularization of general education, and keep themselves in an advantageous position in the accounting industry.

6. CONCLUSION

In summary, this article puts forward some suggestions for colleges and universities on the basis of presenting the existing problems of the current accounting talent training model under the general education perspective. We hope that the training objectives of accounting talents in various universities will closely follow the trend of the times, and while developing the school itself, it will also be able to cultivate more excellent compound talents to our country and society.

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