

Reform of Accounting Talents Training Based on "Internet Plus"

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ABSTRACT

China has entered the Internet society and is moving towards the era of informationization, and the accounting industry in China has also undergone great changes. The traditional calculating type of accounting can no longer meet the demand, which objectively requires the innovation and transformation of accounting talents training mode in colleges and universities. Therefore, universities should innovate talent training mode, establish Internet accounting thinking, integrate network information technology in the process of talent training, build a curriculum system covering big data analysis and management information system, use Internet teaching platforms such as China University MOOC, Wisdom Tree and Rain Classroom, to innovate accounting talent training mode, and use new teaching methods such as big data, mobile terminals and cloud computing to enhance students' interest in learning, as well as strengthen teachers' theoretical teaching and research levels, highlight social practice capabilities, and achieve effective integration of horizontal and vertical teaching teams, so as to build a collaborative training system for accounting talents with government departments, listed companies, accounting firms, securities companies and sister universities.

Keywords: *Internet plus, Accounting talent training, Talent Training mode.*

1. INTRODUCTION

Informationisation and networking in education have become the mainstream trend in modern education development, and China has entered the Internet society and is moving towards the information era. The traditional teaching model is no longer able to adapt to the needs of the Internet era, and "Internet + education" is developing rapidly in China. The traditional education model is limited in that the teaching process is teacher-centred, students are passive and only memorise mechanically, which means that the quality of teaching is low and the effectiveness is poor. The teaching process based on "Internet+" pays more attention to the flexibility of teaching methods, the richness of reference materials, the diversity of assessment criteria and the independence of the learning process. At the same time, in the Internet environment, students have access to more learning resources, including information on the frontiers of the subject and classic teaching cases. The National Medium- and Long-Term Plan for Education Reform and Development (2010-2020) clearly

points out that "information technology has a revolutionary impact on the development of education and must be given high priority", so it is inevitable to integrate information technology into the education reform platform.

2. PROBLEMS IN THE CULTIVATION OF ACCOUNTING TALENTS IN UNIVERSITIES

According to international accounting education standards, the core competencies of accountants can be summarized as professional competency and professional ethics. For accounting education, what changes with the times and economic development is knowledge, but what remains unchanged is the core competence, but the information society has put forward higher requirements for the core competence of accountants. The professional competence of accounting talents in the new era should include at least the following two kinds of competencies: first, the ability to exercise professional judgement on accounting information, to judge and make decisions on various aspects of

financial statement auditing, financial accounting and reporting, governance and risk management, and to make comprehensive regulation of the daily capital management and capital operation of enterprises based on the analysis of other information; second, the ability to update oneself with knowledge. This requires technical competence in financial auditing, financial accounting reporting, governance and risk management, business environment, taxation, information technology, business laws and regulations, and financial management; and comprehensive professional skills - such as comprehensive knowledge and its updating ability, overall quality and professional skills, as well as interpersonal communication, personal (self-regulatory) and organisational skills. At the same time, the increase in professional judgement and analysis and the rise of the online economy have increased the importance of professional ethics for accountants. Accountants are required to have a commitment to achieving the public interest, and the public relies on the ethical justice of the profession and practitioners to ensure professional justice and the public interest. This requires that accountants should maintain due independence, objectivity and impartiality in their work, not be driven by the subjective demands of relevant forces, not be driven by the interests of stakeholders, and not be tempted to gain self-interest, provide true financial information on the financial position, operating results and cash flows of enterprises, and provide information users with financial reports that are both reliable and relevant to help them make decisions.

In the current talent training system, the talent training model is rigid, the goal of talent training is disconnected from the background of the "Internet +" era, the curriculum system emphasises theory but not practice, accounting but not management, and the knowledge and processing ability of accounting informatization is weak, and on-campus practical training is still mainly based on accounting simulation experiments, using the simulation materials of enterprises to carry out practical training to do manual accounting and bookkeeping works, which is disconnected from practices. Other practical training courses mostly serve theoretical courses, independent of each other and cannot be effectively connected, and the content of practical training mainly focuses on the basic accounting level, not involving tax planning, financial analysis, budget management and other aspects, which is seriously disconnected from the

actual enterprise. The teaching and lecturing method is single, and the teaching method of accounting is mainly classroom lectures aided by case teaching and after-class exercises for consolidation, which is not conducive to cultivating students' independent learning ability and innovation, and affects the formation of students' innovative ability, and the learning effect is only a simple accumulation of knowledge. Most teachers are enrolled to universities right after their own graduation, lacking professional practical experience and Internet accounting thinking, resulting in a lack of interactive teaching paradigm and poor use of teaching and assessment information platforms, which cannot adapt to the requirements of talent training in the "Internet+" era. Under the environment of "Internet+", the training environment of universities is significantly different from the traditional one. Therefore, the training mode, curriculum system and teaching methods of accounting talents in universities need to be reconstructed and optimized.

3. CULTIVATION SYSTEM OF ACCOUNTING TALENTS BASED ON "INTERNET+"

The innovation of accounting talents training mode in colleges and universities must change the concept, innovate the accounting teaching mode and teaching paradigm, adhere to the basic concepts of Internet thinking, demand-oriented view, open teaching view and collaborative innovation view, etc., so as to realize the goal of "Internet+" accounting talents training. The aim is to change from the cultivation of accounting skills to the cultivation of management skills, and to cultivate comprehensive accounting talents with accounting professional ethics, accounting information processing and analysis skills, accounting professional judgment and decision-making skills, enterprise tax planning and reporting skills, and financial risk and internal control & management skills.

3.1 Optimising the Curriculum System

Based on the background of the Internet era, it is important to clarify the requirements of accounting positions (job groups) for accountants' abilities, determine clear, specific and testable course objectives according to the different needs of modern enterprises for accounting talents' levels, take the needs of professional abilities as the guide, design professional ability training projects, build

teaching modules and integrate the curriculum content around the training objectives of modern high-quality accounting talents and the integrated training mode. Improve the practical course module: in the training of accounting talents, by gradually arranging for students to receive and send accounting, bill sorting accounting, bill entry accounting, audit accounting, tax accounting, tax reporting accounting, binding accounting, financial analysis accounting and other practical operations, gradually enhance the core competence of students in the context of the Internet era, to achieve a "precise" match between students' studies at school and the workplace. At the same time, students are actively encouraged to participate in relevant discipline competitions and research training projects to develop their entrepreneurial skills and innovation awareness. Improve the accounting information technology course module, through the arrangement of accounting information system, management information system, Excel accounting application, big data analysis, accounting computerisation experiment and other courses for students, to cultivate students' ability of accounting information processing and analysis. On the basis of the curriculum system of the financial accounting major, add cross-disciplinary courses such as corporate strategic management, internal control and risk management, performance management, supply chain management and organisational behaviour, and clarify the practical objectives and contents of all the major-related courses to shift the curriculum system from a focus on financial accounting to a focus on management accounting, so as to enhance the social competitiveness of students.

3.2 Innovating Teaching Methods

Adhering to the teaching concept of "student-oriented, demand-driven and problem-based", make use of new teaching methods such as big data, mobile terminals and cloud computing to build an all-round interactive teaching network system for teachers and students in and out of class. Using Internet teaching platforms such as China University MOOC, Wisdom Tree and Rain Classroom, build a hybrid teaching model that combines online and offline teaching, and enhance students' interest in learning with new teaching methods such as MOOC and Microlecture. Use Internet tools such as Tencent Classroom, Ding Talk, WeChat and Weibo for interactive communication and timely answering students' difficult questions. Realise textbooks and materials

computerisation and use QR code technology to scan codes to learn relevant background knowledge, regulations and guidelines, and case materials to facilitate students' real-time learning. Introduce a combination of process assessment and final assessment, using the big data of each online platform to view students' viewing, signing in and homework completion as a basis for process assessment and to assess students objectively and fairly. Through the Internet platform to innovate teaching methods, adjust and optimise teaching content with social needs as the guide, and achieve zero distance learning interaction with the help of the Internet platform to improve learning efficiency and talent training quality.

3.3 Promoting the Construction of the Teaching Staff and Focusing on Teacher Training

Actively seek "matching" schools and majors, linkage training integrated talents, of which teachers are the key, to focus on internal construction. Strengthen theoretical teaching and research level of teachers, highlight the social practice ability, to achieve effective combination of horizontal and vertical teaching team. Encourage teachers to attend training on online teaching platforms and participate in social practice to enhance their practical ability and practical teaching level, and cultivate an excellent dual-teacher professional teaching team.

3.4 Constructing a Collaborative Innovation Mechanism for the Cultivation of Accounting Talents

To realize the transformation from a single accounting training body to a diversified one, coordinate the accounting profession and other economic and management professions, teachers and students, professional education and practical education, promote the pace of cooperation between universities and government departments, between universities and industry associations, between universities and enterprises and institutions, so as to form a mechanism of training accounting talents with the innovative effect of "complementing the advantages of talent training, sharing the resources of talent training and synchronising the ability of talent training". The focus of the collaborative training of "Internet+" accounting is to promote the construction of teachers, the construction of practical teaching bases, the optimisation of talent training

programmes and the construction of curriculum resources, so as to realise the training of accounting talents through the organic combination of school education resources and social resources by means of Internet technology and platforms, to achieve the goal of training of accounting talents.

With the help of industry enterprise data, combined with big data technology, establish a professional accounting data centre and build a network sharing platform for accounting information education resources. Build high-quality courses, online open courses, as well as cases and supplementary teaching materials for each professional course, and share them with government departments, listed companies, accounting firms, securities companies, sister universities and other units through the network platform to share corporate financial information and audit project information through the network exchange platform, forming an open resource library, realising the sharing of educational resources and building a collaborative training system for accounting talents and the system of collaborative training of accounting talents.

3.5 Improving the Talent Training Quality Evaluation System

By judging whether the teachers' teaching process, tutorials and Q&A, homework correction and examination paper marking meet the teaching objectives, the diversity of teaching methods is evaluated and problems are pointed out so as to motivate them to improve the quality of teaching. Students are guided to establish a good learning style, develop all qualities in a comprehensive manner and become useful to society. This is the fundamental purpose of teaching evaluation. Therefore, a system of cultivation quality indicators for students, teachers, employers and parents should be established based on the requirements of talent cultivation objectives and quality, and relevant indicators should be quantitatively analysed to ensure the quality of talent cultivation through a network system of talent cultivation evaluation, regular dynamic evaluation of talent cultivation quality and feedback on relevant issues.

4. CONCLUSION

From what has been discussed above, universities should innovate talent training mode, establish Internet accounting thinking, integrate network information technology in the process of

talent training, reform practice teaching link, build a curriculum system covering big data analysis and management information system, use Internet teaching platforms such as China University MOOC, Wisdom Tree and Rain Classroom, to innovate accounting talent training mode, and use new teaching methods such as big data, mobile terminals and cloud computing to enhance students' interest in learning. Strengthen teachers' theoretical teaching and research levels, highlight social practice capabilities, and achieve effective integration of horizontal and vertical teaching teams. Build a collaborative training system for accounting talents with government departments, listed companies, accounting firms, securities companies and sister universities. Improve the talent training quality evaluation system to establish the training quality index system for students, teachers, employers and parents.

AUTHORS' CONTRIBUTIONS

This paper is independently completed by Tiantian Gu.

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