

Innovation and Practice of Applied Accounting Talents Training Mode in Local Colleges and Universities Based on Supply - Side Reform

—Taking Shenyang Jianzhu University as an Example

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Abstract—In order to help local colleges and universities further develop accounting major and cultivate qualified accounting personnel for our society, authors studied training modes for accounting major students and took Shenyang Jianzhu University as an example. Through many years of exploration and practice, Shenyang Jianzhu University has built a training system for undergraduate applied accounting personnel based on supply-side reform. Supply-side reform aims to adjust personnel training objects by providing qualified supplies, to innovate training ways by optimizing resource allocation and to train personnel in a scientific way. This training system focuses on industry characters and is directed by market needs. Also it helps cultivate applied accountants required by modern society. That will solve problems of the imbalance between demand and supply of accounting talents and it will become guidance for deepening accounting major teaching reform in local colleges and universities.

Keywords—local colleges and universities; applied accounting personnel; training model; supply-side reform

I. INTRODUCTION

It was pointed out by the Ministry of Education in 2014 that one of the main tasks of China higher education structural adjustment is to guide local colleges and universities to focus on application education. In 2015, President Xi Jinping proposed "supply-side reform" for the first time at the Central Financial Leadership Group Meeting. This reform aims to stimulate innovation, entrepreneurship, and creation through efficient institutional supply and open market space. Thus it is of great importance to combine supply-side reform with the transformation of local colleges and universities. The study of applied accounting students training model in local colleges and universities for education quality improvement, economy

transformation and industrial upgrading is very meaningful.

II. REASONS FOR SUPPLY-SIDE REFORMS OF ACCOUNTING MAJOR IN LOCAL COLLEGES AND UNIVERSITIES

A. Supply and Demand Mismatches of Accounting Graduates

At present, the main purpose of China's supply-side reform is to correct mismatches between supply and demand. According to data from "51job" website in 2016, the supply of general accountants is greater than demand. On the contrast, senior accountants are in short supply. In the next five years, senior financial managers are in great need.

B. Insufficient Supply of accounting personnel

One of the main objectives of supply-side reform is to solve the problems of ineffective supply and low quality supply [1]. In the future, China urgently needs professional accountants in the following areas: First, accountants can deal with foreign affairs. With the integration of the global economy and the acceleration of China's "One Belt One Road" process, our country needs accountants who can deal with foreign affairs. Second, accountants skilled in information processing technology are needed. With the development of big data and internet technologies, financial accounting information will face competition with others. Therefore, there will be an urgent need for accountants who are both proficient in accounting and information technology. Third, accountants can decide and manage are needed. With the wide application of accounting information system, computers can complete most accounting works as well as provide more accounting information. Accountants need to master basic accounting theories and other relevant knowledge: such as strategic management, decision analysis, risk management etc. Fourth, compound type accountants who are proficient in accounting and law are

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avored. As an economic activity, accounting must be conducted on the track of legal system. Therefore, it is crucial to study relevant accounting and legal issues as well as intensify legal responsibilities of accountants.

C. Outdated Teaching Elements and Low Teaching Efficiency of Accounting Major

The purpose of supply-side reform is to rationally allocate teaching resources for higher education and to train talents for society. At present, local colleges and universities have outdated element resources and low teaching efficiency. Teachers, curriculum system and teaching facilities are core elements of education production. Those are precisely shortcomings of accounting teaching in local colleges and universities. At present, most college teachers are required for PhD degrees and academic achievements. In addition, because the promotion of university teachers' professional titles is mainly based on scientific researches, many teachers devote most time and energy in theoretical researches, neglecting the study of class methods and teaching models. Outdated curriculum system is also an important reason for the low efficiency of accountants training. Accounting major students from all over the country use the same curriculum system. Thus accountants taught by local colleges have no advantages in the fierce employment competition. In general, local undergraduate colleges have limited ability to obtain education funds, so they are more willing to invest limited finance in science and engineering majors that can produce benefits in a short period of time. The investment in teaching resources for accounting is obviously insufficient. The unreasonable allocation of educational element resources will inevitably lead to low efficiency of personnel training.

III. INNOVATION AND PRACTICE OF ACCOUNTANTS CULTIVATION MODE IN SHENYANG JIANZHU UNIVERSITY

Shenyang Jianzhu University is a local provincial college jointly established by Liaoning Province and the Ministry of Construction. Its accounting major was drafted in 2015 as the second batch of transitional development pilot programs in Liaoning Province. The accounting professional training is

based on industry characteristics, guided by market demands. It builds a progressive training system that has been put into practice and has achieved good results.

A. Highlight the Characteristics of School Industry and Positioning Training Objectives in Accordance With Market Demand

Shenyang Jianzhu University has distinct industrial characteristics. Its majors like architecture, civil engineering, engineering management, and engineering cost are well known in China. Many construction and real estate companies each year come to school to recruit graduates. In view of this, the accounting profession can take this opportunity to identify the construction and real estate industries as the main areas of employment. Therefore, the accounting professional training adds construction enterprise project accounting and the basic survival skill training. Graduates can quickly adapt to working environment and meet the requirements of employers. Then a virtuous employment demand cycle has been formed. [2] Although ordinary accountants pay more attention to skilled operations, innovation is the driving force behind the survival and development of any industry and the accounting industry is no exception.

B. Based on the Needs of Society, Innovative Training Methods

According to training objectives and the foundation of its own practice, the accounting major of Shenyang Jianzhu University divides the curriculum into four major systems: basic quality curriculum system, professional skills curriculum system, professional development curriculum system and practical teaching curriculum system. Different curriculum systems have great differences in teaching time, teaching purpose, and teaching mode. The basic qualities, professional skills, and professional development curriculum system are relatively independent, while the practical skills curriculum system is embedded in the professional skills and professional development curriculum system. Specific conditions are shown in TABLE I.

TABLE I. ACCOUNTING PROFESSIONAL CURRICULUM SYSTEM

Course System	Dates	Ability Training Objectives	Major Courses	Basic Quality Course
basic quality curriculum	1 st to 3 rd semesters	Focus on financial news, use social and natural science knowledge solve problems.	Economics, marketing, politics, English, advanced mathematics, management, etc.	theoretical teaching
professional skills curriculum	4 th to 6 th semesters	Professional knowledge; development trends; projects participation	Financial accounting, Financial management, Auditing, Tax law, Management accounting, Advanced financial accounting, Computerized Accounting, Statistics	Theory and practice; software for courses except advanced accounting and auditing
professional development curriculum	7 th to 8 th semesters	Practical knowledge of skilled future work; enrich knowledge	Engineering auditing, Construction enterprise accounting, Professional writing, Financial Decision analysis, Construction financing, Real estate management,	Theory and practice, Construction accounting, financial decision internship software
practical teaching curriculum	4 th to 8 th semesters	Master professional skills	“Sandwich”: intemship, Accounting intemship, Intermediate accounting intemship, Graduation intemship, Graduation thesis, Financial management Course design, Management information system course design	Professional laboratory operation, Internship base practice

In the curriculum system, it requires the proportion of classroom teaching and in-class practice should be clearly defined, so that the in-class practice can be incorporated into the training plan. A course more than 48 hours must be arranged for no less than 8 hours in class. Course time for computer should be no less than 6 hours in internship software courses. The in-class practice requires teachers use “problem situation presentation, group discussion, group decision-making, student sharing” pattern, focusing on cultivating students' communication skills, problem solving skills, and reflective abilities.

Since 1998, the college has established practical teaching bases in more than 10 units including China Construction First Bureau, China Construction Third Bureau, and accounting consulting agencies, and accounting firms. The practical teaching should be designed according to different courses. The main modes include the following two: First, it is visiting mode. That means we arrange teachers and students to visit teaching practice bases for investigations. It can effectively promote the combination of students' theory and practice abilities through on-the-spot questioning during the visit. Second, it is joint training mode. It means we let students practice in enterprises.

C. Adhere to Ways of Bringing in and Going out to Improve Teachers' Practical Teaching Abilities

The Accounting Department of Shenyang Jianzhu University currently has 14 full-time teachers, including 6 teachers with doctor degrees, 9 teachers with master's degrees, and only 1 teacher with practical experience in enterprises. In order to solve the problem of the applicability of the teaching staff, school has formulated a plan for training teachers' application abilities that mainly includes the following aspects:

First, we arrange regular professional skills training for teachers. In order to improve the application level of professional teachers, the college regularly invites senior accountants in enterprises to provide skills training for teachers. Through training, the latest changes in accounting policies and taxation policies can be combined with specific economic business of companies. [3] In 2016, the college conducted five trainings on the impact of “Replace business tax with value-added tax” on construction and real estate enterprises. The lecturers are real estate companies and construction companies that are engaged in the senior management of accounting work.

Second, teachers are required to exchanges ideas at practical teaching bases at least three times a year. On the one hand, problems in companies' management can be used as a resource for case study in the classroom. On the other hand, it can also apply its own relevant scientific results into enterprises.

Third, we encourage teachers to actively participate in high-level professional teacher training sessions. At present, accounting professional teachers must attend at least one high-level teaching and research conference each year, and at the same time they must participate in training that can improve their practical ability. From 2015, academic conferences and annual conferences organized by the China

Accounting Society are required to participate. At the same time, teachers are encouraged to write essays to publishers.

D. Establish Supervision System to Improve Teaching Quality

The teaching supervision system is an important part of guiding and standardizing the level of teaching quality in universities and regulating the quality of teaching. It is also an important link to guarantee the smooth progress of teaching work in colleges and universities. Shenyang University of Architecture accounting major, based on the school-related teaching supervision system, built a supervision system in line with professional characteristics, standardize teaching behavior, and improve teaching quality. The functions, roles and major activities of teaching supervision are shown in TABLE II.

TABLE II. MAJOR ROLE OF TEACHING SUPERVISION IN ACCOUNTING

Function	Effects	Activities
Management	supervise and maintain teaching order	Classes visit and teaching material check
Service	guide and improve teachers' professional level	Teacher training lectures and Course evaluation
Investigations	Investigations and analysis	in-depth investigation of the teaching of a course to form a report
Research	Professional services	Out-school study, workshops, collaborative teacher's teaching reform projects and publish papers

In specific operations, College will refine the relevant teaching supervision work according to the content and process of school teaching supervision work, and fully mobilize the enthusiasm of professional high-level teachers to participate in the supervision work and expand the scope of teaching supervision work to first-line teachers. Young teachers with a strong sense of responsibility and high levels of time will be teamed up with supervision members to take charge of professional periodical teaching supervision at the beginning, middle and end of the semesters. It includes student learning supervision, teaching management supervision, and test papers, thesis, etc. At the same time, the person in charge of the course is required to organize teams by their interests, draft the system and documents for the operation of the teaching supervision project, and send them to school. [4] After the examination and approval, the teachers participating in the teaching management project will be given material and spiritual rewards. As the teaching supervision encourages the participation of front-line teachers, teachers start to attach importance to improve their own teaching ability and level through teaching supervision work. Thus the teaching profession has been greatly improved. 2015-2016 “Accounting” and “Financial Management” teaching plans won third prize in school. 2016 and 2017 accounting professional teachers received 6 times of Liaoning Province education planning project. In the past 3 years, teaching research papers were published in various journals more than 10 articles. At the same time, the overall score of accounting professional teachers is higher than that of other professional teachers.

E. *Build a Competition Platform to Promote Students' Professional Innovation Quality*

Professional knowledge and some practical skills are mainly obtained through classroom learning, while the sublimation of professional knowledge and the cultivation of in-depth innovation ability need to be achieved through participation in high-level discipline competitions.[5] Therefore, colleges and universities should create good atmosphere for academic innovation, scientific research innovation and practical innovation for students in addition to classroom teaching. They should use the competition platform to exercise and improve students' scientific research and innovation abilities and develop students' professional foresight capabilities. The discipline competition not only helps develop students' professional acumen, improves their core competitiveness in practice, but also helps to provide more choices for students' career development.

The Accounting Department of Shenyang Jianzhu University actively encourages students to participate in various academic competitions. At present, many competitions in the accounting profession need to be completed through the Internet. In view of this situation, an academic competition network laboratory has been established, and competition software has been purchased to provide students with necessary conditions for training. In order to encourage students to actively prepare for and participate in the competition, it links competition scores with credits and examinations of related courses and obtains good results in the national competitions. You can apply for exemption from the corresponding courses or score extra points in the assessment. [6] While encouraging students to participate in the competition, the accounting profession also actively undertakes various types of high-end forums and academic competitions. These activities have broadened students' horizons and made them aware of the frontiers of academics. [7] In recent years, nearly a hundred students in the accounting profession have participated in various discipline competitions and have received more than 20 national and provincial awards.

IV. CONCLUSION

Education is of great significance to economic and social development, especially higher education. In order to adapt to the development of society, it is imperative for universities to make reforms in the supply side of the teaching field. The emphasis is on improving the quality, efficiency, and innovation of the education supply side so that they can meet the needs of individual development and adapt to society's future development needs. Local colleges and universities should adjust their training goals, pay attention to the curriculum system, and strengthen their ability to combine theory with practice. Local colleges and universities should be guided by social needs and cultivate the talents needed by society. Only in this way can we achieve better development in fierce competition.

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