

Training of Applied Accounting Talents under the New Economic Conditions

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Abstract: The trend of China's economic development in the new era puts forward higher requirements for the quality of financial accounting professionals. At present, colleges and Universities Carrying out financial accounting professionals have not given effective reforms in the way of personnel training, and lack of new application-oriented talents to adapt to the economic development and changes of the new era. By analyzing the shortcomings of financial accounting personnel training mode under the new economic conditions, this paper puts forward effective strategies, hoping to be helpful to China's accounting personnel quality training.

1. Introduction

The new economy originated from the United States at the earliest. The rising trend of American economic level since 1991 has accelerated the pace of growth. Meanwhile, the inflation rate of the United States has been declining in the new economic environment. Based on this, Business Weekly, an American periodical, believes that the occurrence of this phenomenon mainly comes from the trend of economic globalization and the reform of information technology in the world. Since the concept of new economy was put forward in the United States, the economic development of the United States has shown different trends. Therefore, it can be seen that the development of the “new economy” originates from institutional innovation, and in a way of sustained growth. The development of traditional economy takes natural resources as the precondition and takes the traditional industrialized development mode as the precondition, while the new economic development mode takes information technology and big data as the precondition to replace natural resources, and high-tech industry replaces the traditional industrialized production industry and unifies the traditional handicraft industry mode. To turn into an intelligent production mode. Therefore, it is impossible to meet the needs of modern high-tech production to train modern financial and accounting professionals by traditional teaching methods. This is a greater opportunity and challenge for colleges and universities to cultivate accounting talents.

2. Analysis of the Importance of Training Applied Talents

After China's educational reform and development, colleges and universities began to expand student enrollment model. Higher education has become a widely available education for students, and gradually entered the stage of popularization. However, due to the increasing number of students enrolled, the structural contradictions in Institutions of higher learning are very prominent, resulting in more serious homogeneity. Students growing up in this environment often face difficulties in employment and entrepreneurship, because the production line needs innovative and compound talents, and graduates who lack innovative and comprehensive abilities are eliminated by the society. Therefore, in order to cultivate excellent financial and accounting professionals and reduce the employment pressure of students, the state should implement the strategy of talent cultivation. Through joint issuance by the Ministry of Finance and the National Development and Reform Commission, the traditional undergraduate colleges and universities can be transformed into application-oriented ones as far as possible, with theoretical knowledge as the main learning content. The teaching mode has been changed into practice-oriented one. Therefore, the cultivation of talents in higher education should combine with the development of new economy to develop effective strategies for talents cultivation, and improve students'professional adaptability and

practical ability in accordance with the development advantages and trends of the new economy. In this way, the society can not only get comprehensive application of compound talents, but also students themselves can easily solve the problem of employment difficulties.

3. Analysis of the Problems of Finance and Accounting Talents Training under Economic Conditions

3.1 Homogeneous Talents Training Scheme

Looking at the traditional training programs of financial accounting talents in Colleges and universities, it is not difficult to find that most of the teaching programs are carried out in the same way. The common contents are professional basic courses, public courses, core courses and elective courses. These courses are distributed in Colleges and universities, including colleges and universities. In addition, most colleges and universities no longer have other practical courses, and the curriculum arrangement of financial accounting related specialties still stays in the aspects of financial cost management, accounting and auditing. There is no innovation, too homogeneous, and there is no teaching method according to aptitude.

3.2 Students'poor practical ability

Students'poor practical ability is attributed to the lack of practical teaching in Colleges and universities. In addition to the traditional manual simulation training and computerized accounting training, there are no other training courses for students in school. This is a strong hindrance to students'practical operation ability. Students can not quickly understand the relevant theories in textbooks, nor can they apply them to practical work, so that they lack the corresponding practical experience in finding relevant accounting work after graduation, which is a manifestation of talent waste.

4. Strategic Suggestions on Training Applied Accounting Talents in the New Economic Environment

4.1 Constructing a Teacher Team with Double Teachers

Under the current environment of educational reform and social development, double-qualified teachers are the quality requirement of the teaching staff, which combines with the actual situation. Only when the double-qualified teachers train reasonably the students majoring in finance and accounting, can they help to promote the quality development of students. It can be seen that teachers are the key factor in the cultivation of talents. However, most professional teachers in Colleges and universities do not have relevant social experience before they take up the relevant courses. Most young teachers come to colleges and universities to teach related courses after graduation, mostly in the form of assistants. However, due to the lack of teachers with relevant teaching experience, accounting personnel training and related education are usually carried out in a textbook way. Teachers with slight experience are much better than those who have just entered because they have practical experience and strong practical ability. Students trained by teachers with practical experience generally have strong social adaptability and practical ability. In a word, the construction of double-qualified teachers is helpful to the cultivation of accounting talents.

4.2 Achieving the System of School-Enterprise Cooperation and Integration of Industry and Education

As far as the current situation of running colleges and universities is concerned, although most colleges and universities have the relevant mechanism of school-enterprise cooperation, the concrete effect of putting it in place is still unsatisfactory. Enterprises have not played their due guiding role in the process of going to the cooperative mechanism. Colleges and universities also regard the actual positions of enterprises as students'practice projects, making students active. Hand operation ability can not be improved. To achieve school-enterprise cooperation, the aim of the

integration mechanism of industry and education is to cultivate applied talents with comprehensive abilities. It is not to leave the objective of training applied talents in the form of air-to-air, which is a great irresponsible performance for students. It is not good for the advancement and development of society. It is necessary to take the one-to-one production and operation mode of enterprises and industries as a talent training program for accounting majors in Colleges and universities, realize the organic integration of enterprises and universities, and realize the integration of industry and students' ability training, which is the effective way to help students improve their professional knowledge and employment competition probability.

4.3 The Change of Classroom Teaching Model

Re-integrate the focus of accounting teaching. The aim is to help students improve their practical ability and strengthen the integration of theory and practice. As far as the current situation of higher education is concerned, most colleges and universities divide the intermediate financial accounting into two semesters to carry out teaching, and carry out it in the way of four theoretical courses per week. The reason for this is that the long-standing concept of colleges and universities is that the teaching of intermediate financial accounting is a core course with more theoretical knowledge. Therefore, most schools put the time on the level of relevant theoretical knowledge courses, ignoring the cultivation of students' practical operation ability. In fact, this is a big contrast to junior high school of financial accounting personnel training. Colleges and universities should strictly abide by the teaching standards of financial accounting, regard the training of applied talents as the teaching purpose of financial accounting specialty, and appropriately reduce the amount of courses for relevant theoretical knowledge.

Highlighting the teaching status of management cost accounting course as much as possible. The course of management cost accounting is one of the most important core courses, which needs to be arranged by case study. At present, most colleges and universities in the teaching of management cost accounting course mainly focus on theoretical knowledge as the main content of explanation, such as responsibility center, the calculation between variable costs and fixed costs, has always been classroom-based, lack of relevant case teaching. However, the lack of enterprise case teaching will bring students a blank theoretical inculcation teaching method, students can not effectively combine the actual situation to obtain relevant financial ability. Although some colleges and universities have the corresponding combination of cases, there are also cases that are too old and do not have the characteristics of modernization. Therefore, the author believes that the teaching status of management cost accounting should be highlighted as much as possible, and teaching combined with practical cases will help students improve their abilities.

Constructing the course system of enterprise strategic management. The current teaching method of accounting is to help students to develop simple accounting ability, which has no great advantage under the trend of new economic development. It is more likely that students can not meet the talent needs of enterprises and face greater employment difficulties. This requires accountants to have a strategic vision and closely integrate the financial management activities of enterprises with the established enterprise strategy. Accounting majors should offer the course of enterprise strategic management so that students can master the process of strategic management, especially for different enterprises and industries, and implement different financing strategies and investment strategies.

Highlighting the status of information technology teaching in finance and accounting specialty. In the new era, information technology has become an important assistant tool in the current professional teaching, which is helpful to promote accounting informationization and the overall transformation of accounting work. Nowadays, information technology is the main guiding force of social development trend, and it has strong functions. Its application in accounting industry will help to improve the work efficiency of enterprise employees, including artificial intelligence, cloud computing, big data and so on. This kind of information technology is in full swing under the development trend of modern internet. In the future, the application field of information technology will continue to expand. Therefore, students majoring in accounting should fully understand the

development and use of information technology, and carry out accounting work in combination with the characteristics of information technology. This requires colleges and universities to make full use of information technology to help students improve the application ability of information technology in the training of accounting talents.

5. Conclusion

In a word, the arrival of the new era environment brings challenges and opportunities to the training program of financial accounting professionals. The students majoring in finance and accounting will also face corresponding challenges and opportunities in employment development. They may lead the society forward or be eliminated by the society. The purpose of establishing colleges and universities is to provide students with a good learning environment and teaching programs for their financial and accounting majors, and lay a foundation for the future employment development of students. This requires colleges and universities to attach great importance to the innovation of personnel training programs and to make them as hot as possible for the society. To cultivate excellent comprehensive and compound applied talents.

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