

Accounting Professional Innovative Personnel Training Mode under the Concept of Business and Finance Integration

Jing Nie

School of Accounting, Jilin Business and Technology College Changchun, Jilin Province, China

Keywords: Accounting major; Integration of business and finance; Innovative talents

Abstract: As human beings enter the era of artificial intelligence, the demand for accounting personnel in the industry has changed. Application-oriented colleges should change the training mode of accounting students, pay attention to the cultivation of students' innovative ability, so that students can integrate business and finance. Starting from the teaching content, teaching method, examination system and teaching staff and so on four aspects, this paper expounds the application-oriented undergraduate colleges accounting the path of the innovative talents training, aiming to make application-oriented undergraduate colleges accounting professional development opportunity of goods with the help of industry integration, change ideas, cultivate conforms to the social needs of innovative high quality accounting talents. Let the professional construction, talent training and teaching reform of application-oriented undergraduate colleges promote each other and make collaborative innovation.

1. Introduction

With the rapid development of science and technology, mankind has gradually entered the DT (data) era from the IT (information) era, and from the DT era into the era of AI (artificial intelligence). With the development of The Times, the professions such as doctors, lawyers and accountants will gradually be replaced by robots. Application-oriented colleges should change the training mode of accounting students and pay attention to the cultivation of students' innovation ability. The integration of business and finance cannot be completed overnight. Continuous improvement is needed in the process of integration to find out the most suitable integration scheme for its own development. Accounting is a practical specialty, therefore, exploring the accounting talents training mode, needed a large data itself continuously improve and learn, modify theoretical knowledge at the same time, more to the cultivation of practice ability, to explore the cultivation of innovative talents path, gradually improve fiscal integration, enhance the innovative ability of students.

2. The Meaning of Integration of Business and Finance

Internet technology applied in the accounting major, accounting related professional services is undergoing a profound change, forecasting and decision-making functions began to seem to be important, "Internet +" economy, relying on Internet technology development of artificial intelligence in the accounting industry also get a preliminary application, the arrival of the artificial intelligence is accounting major in colleges and universities innovative talent cultivation of a shock. "Business and financial integration" refers to the organic integration of finance and business activities, which is the key to the transformation from accounting based accounting to value-creation based accounting in the new era. Only by integrating finance into business and giving full play to the management and decision-making functions, can the business be better promoted, which clarifies the direction of financial personnel transformation.

3. Requirements for Accounting Personnel in the Integration of Business and Finance

Accounting is a practical and comprehensive subject, and the quality of practical teaching is

directly related to the quality of personnel training. Under the background of "integration of business and finance", practical teaching of accounting specialty should actively change the traditional mode and reposition the accounting profession. Accountants should not only master accounting professional skills, but also have technical thinking mode and have a clear understanding of how technology changes the working mode. The course system reform and practical training practice reform are carried out with the guidance of "big data" and "Internet +" to deeply explore the characteristics of colleges and cultivate high-quality innovative accounting talents meeting the needs of society. The requirements for accountants in the new era are as follows:

3.1. Strategic Vision.

Accountants should not only focus on accounting treatment, but also actively understand the business of enterprises, propose solutions to relevant businesses from the financial perspective, realize the integration of business and financial management, and enhance enterprise value. In the new era, the data obtained by the financial department will be more comprehensive and refined. By means of information technology, the standardization of external disclosure information can be achieved and the refinement of internal management can be satisfied. This requires accountants to not only master professional skills, but also have a technical thinking mode and strategic vision, and have a clear understanding of the development and application of information technology, so as to change roles, put forward decision support and management Suggestions, and adapt to the needs of accounting posts in the new era.

3.2. Good Communication Skills.

Besides mastering accounting professional skills, accountants should also have good coordination and communication skills, logical thinking ability and language expression ability. Accountants are both demanders and providers of information. The capital flow brought by business activities of enterprises will eventually be pooled in the financial department, which enables the financial department to get in touch with various business departments. Besides supervision, the function of accounting personnel is more important to cooperate and integrate. This requires not only professional quality, but also certain communication and coordination ability of accounting and finance. Data analysis should be carried out according to the information provided by various departments, and reasonable Suggestions should be put forward for the daily operation of enterprises to promote the innovative development of enterprises.

4. Accounting Innovative Personnel Training Path

4.1. Teaching Content.

Accounting is a subject with strong practicality and professionalism. Informatization has changed the content and mode of accounting work. Only by keeping pace with The Times can the value of accounting be improved. In the future, enterprises need more talents who are proficient in data analysis and prediction, have knowledge of cross-functional departments, and are good at building cooperative relations with business departments. Financial work will become more automated, digital and intelligent. How to mine the useful information in the massive data and transform the unconscious number into valuable business insight has become the key to the future development of enterprises. The demand for accounting personnel by employers ranges from being proficient in accounting to being good at management, to being familiar with information technology, to having insight into business, and finally to having strategic foresight. Therefore, when revising the talent training program, it is necessary to add the learning of data analysis software such as Python and sas software, as well as relevant courses such as computer programming technology, the existing professional core courses should be recombined and remade to establish course units and break down the barriers between different courses. Increase the proportion of humanities and social science related courses and practical courses, enhance the degree of integration between courses, improve students' management ability, communication

ability and other comprehensive qualities.

4.2. Teaching Methods.

We are in the era of information explosion, students no longer rely solely on books to obtain knowledge, as long as there is a network, students can surf the Internet anytime and anywhere, so we must change the traditional teaching mode, enhance the attraction of courses. Make full use of information teaching means, enhance interaction with students, mobilize students' enthusiasm, cultivate students' interest in course content. Under the new situation, teachers are no longer lecturers of knowledge, but guides of students' learning. Take the student as the center, raises the student to study the interest, to borrow an educator to say "the knowledge is not the teacher teaches, but the student learns". The teacher is no longer the subject of the class, but the student is the one who holds the class. Based on "Internet +" education technology digitization processing course content, course of accounting class according to the practical work of the accounting business process, the knowledge classification, the reorganization, recording micro class teaching, such as video, posted on the school network teaching platform, and recommend to the student good MOOC, let the students in class to watch and learn. Moreover, students are encouraged to make their own micro classes by using computers, mobile phones and other media. Students develop their own ideas and innovative thinking through the process of designing and producing courses.

4.3. Assessment Mechanism.

The "one test for life" model should be changed, It is unfair to judge students' learning status based only on their scores in the final exam. Accounting students can be assessed in many ways, such as scenario drills, strategic analysis, group reports and so on, colleges should change to rely on attendance and test scores to give the total score. In the context of integration of business and finance, schools should not focus on scores, but on students' ability. The cultivation of ability lies in the daily process of teaching and learning. For theoretical knowledge, students can rely on the cramming before the test to achieve a good score, but such students inevitably high scores and low ability. Application-oriented colleges should pay more attention to the process assessment and increase the weight of the usual scores. In financial accounting, financial analysis, financial management, and other courses, for example, case teaching, teachers should try to be in front of the content of each chapter, in case the import, at the end of each chapter, students are given a case, lets the student as a financial decision makers to analyze cases, scene into, can work in homework, the director by the students from sitcoms, deduce a way of investment in each group, each group such as deduction, to judge by students as audience choice decision-making mode, so as to bring greater economic benefits, this process can cultivate the students' strategic thinking and innovation consciousness. In addition, as students majoring in accounting, they should also have some understanding of famous accountants in the accounting field. Although this has no impact on students' practical ability, it can enrich students' horizon and enable them to have a deeper understanding of "accounting". Teachers can hold regular class meetings with counselors and ask students to analyze the life stories of a famous accountant by themselves, so as to cultivate students' ability to actively read, analyze and summarize problems.

4.4. Teaching Staff.

Due to the particularity of accounting industry, there are few students who can really contact with accounting positions in enterprises. Therefore, campus training has become an essential way for students to enhance their practical ability. To enhance students' practical ability, teachers' practical ability is more important. Many college teachers go from "school gate" to "school gate". After graduation from master's or doctor's degree, they are directly employed as teachers in colleges and universities. They lack practical working experience, so it is particularly important to train teachers' practical ability. Schools should introduce practical training software adapted to "integration of business and finance" and create simulated practical training content. Financial accounting module and business processing module, data processing and analysis pay equal attention. In addition, schools should also be combined enterprise, arrange off-campus practice base

for teachers. Let the teachers to the enterprise post internship, let the teachers experience the real workplace. In addition, colleges and universities can also hire accounting personnel with rich practical experience from enterprises to give lectures or participate in teaching, so that teachers of colleges and universities can have one-on-one contact with enterprise experts, and teachers can first form the knowledge and ability reserve of "the integration of business and finance", and then instruct students. While paying attention to practical ability, we cannot relax the examination of teachers' scientific research ability. Through social practice, we can combine theory with practice. Teaching is fed through research. The colleges should strengthen the training of teachers' scientific research ability, practical ability and teaching ability, strengthen the incentive measures, so that teachers of accounting major can develop in a balanced way, promote teaching through scientific research, and bring theory with practice, so that teachers of the course can have innovative thinking first.

5. Summary

According to the new requirements of economic globalization of accounting professionals, Application-oriented undergraduate colleges start from creating accounting talents that meet the requirements of "integration of business and finance" to study the theory of cultivating innovative talents of accounting major in application-oriented undergraduate colleges, and provides a basis for further exploring the theoretical system of building talents who understand accounting and business to meet the market demand. Under the background of integration of business and finance, local application-oriented undergraduate colleges should transform the existing talent training mode, which is conducive to improving the teaching quality of accounting major, improving the teaching efficiency, enhancing the social competitiveness of accounting graduates, and enhancing the social competitiveness and comprehensive strength of application-oriented colleges. The accounting major of application-oriented undergraduate colleges should take advantage of the opportunity of the integration of business and finance to change their thinking, pay attention to the cultivation of students' innovative ability, and cultivate high-quality innovative accounting talents meeting the needs of the society. Let the professional construction, talent training and teaching reform of application-oriented undergraduate colleges promote each other and make collaborative innovation.

Acknowledgements

1) 2019 general subject of Higher Education and Scientific Research in Jilin Province "Case Study on the Training Mode of Accounting Professionals in Colleges in Transformation under the Concept of Integration of Business and Finance" (JGJX2019D360)

2) 2019 general project of Jilin Province Higher Financial Education Research base: "Research on Innovative Talents Cultivation of Accounting Major in Application-oriented Undergraduate Colleges under the Concept of Integration of Business and Finance" (FEB1906203)

References

- [1] J.L. Li, Z.Y. Wang, Y. Che and Y.X. Chen: Think Tank Times, Vol. 43(2018) No.43, p.57-58. (In Chinese)
- [2] M. Chen.: Tax Payment, Vol. 01(2019) No.01, p.173. (In Chinese)
- [3] Y.H. Ma.: Business Accounting, Vol. 03(2019) No.03, p.113-115. (In Chinese)
- [4] C.D. Xie.: China Township Enterprise Accounting, Vol. 12(2018) No.12, p.260-261. (In Chinese)
- [5] H. Tong.: Journal of Liaoning Radio and Television University, Vol.11(2018) No.11, p.85-86 (In Chinese)