

Research on the Innovation of the Training Mode of Excellent Accounting Talents

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Abstract: This paper probes into the innovation of the training mode of the local application-oriented excellent accounting talents. This paper holds that the goal of cultivating excellent accounting talents should be oriented to the cultivation of application-oriented, innovation-oriented, compound-oriented, international and regional accounting talents. It is very necessary to implement the module system of accounting business processing ability based on enterprise business chain.

1. Introduction

The implementation of the Belt and Road's national development strategy [1] has enabled Chinese enterprises to integrate more and more widely into the global economic system, which requires the internationalization of accounting business. The Ministry of Finance explicitly proposed in the accounting profession mid-and-long-term talent development plan 2010 -- 2020[2] that the training of high-level applied accounting talents should be increased to meet the demand of economic and Social Development for high-quality Applied Accounting Talents. Local application-oriented colleges and universities should take this opportunity to change their educational concepts, reform their training models, and take high-quality and outstanding accounting talents of application, compound, innovation and internationalization as their training targets.

2. The Basic Principles of The Talent Training Program

2.1 Ability-oriented Principle

On the basis of extensive social and market research [3], the ability-oriented principle should be applied to the cultivation of excellent accounting talents. The ability and the elements of the ability should be analyzed in order to meet the needs of post groups in industrial enterprises According to the basic requirements of accounting specialty, the practice and characteristics of accounting specialty. This paper analyzes and integrates the subject knowledge, and completes the design and construction of modular courses. Modular curriculum design must take into account the program design, curriculum design, practical training and social practice, and other aspects of the training process.

2.2 Curriculum Optimization Principle

It is necessary to integrate and optimize the contents of the original professional courses and reduce the duplicate contents in order to meet the local economic and social development [4]. Firstly, reflecting the forefront of the subject; second, supplementing the lack of knowledge and skills; thirdly, closing to the needs of industry enterprises.

2.3 Student-Centered Principle

Taking the students as the main body of study, this paper introduces the concept of "Workload", and calculates the credits according to the students' study load. For example: 1 credits equivalent to 26 hours of learning load, including teachers teaching 16 hours in class and students after 10 hours of independent learning hours or more.

2.4 Integration of Industry and Education Principle

We will open schools wider to the outside world and promote cooperation between schools and

enterprises and between schools [5]. We will improve joint development and construction of practical education bases inside and outside schools, virtual simulation experiment teaching centers, and set up platforms for professional training and innovative and entrepreneurial education. Explore and improve the second campus exchange of students, courses and credit recognition and other personnel training mechanisms.

2.5 Multiple Evaluation Principle

To change the traditional talent evaluation model based on knowledge assessment, to establish a new multi-element talent evaluation system, through course discussion, project design, survey report, Interactive Research and other forms, to achieve theory and practice, in-class and out-of-class, results and process, closed and open papers, and other forms of complementary learning evaluation model.

3. Ability System of Excellent Accounting Talents

According to the training goal of excellent accounting talent, the system of excellent accounting talent ability is composed of the basic quality system and the business ability system. The basic quality is composed of ideological and political quality, legal quality, professional ethics, physical and mental quality, and the capability sub-system is composed of business basic ability, professional technical ability and leadership ability. As shown in table 1:

Table 1 Competency System Table

Basic Quality	<p>Correct values; good social ethics</p> <p>Abide by the law, keep promise in good faith</p> <p>Good professional ethics, social ethics, family virtues</p> <p>Physical and psychological quality</p> <p>The basic theory of natural science</p> <p>Potential for social and cultural understanding and learning</p> <p>International Cultural Quality</p> <p>Quality of employment</p>
Operational capacity	<p>Basic capacity: Ability to obtain information, expression and communication, logical reasoning and judgment, innovation, international communication, computer application ability</p> <p>Technical competence: Accounting Ability, financial analysis ability, financial reporting ability, financial management ability, budget and performance evaluation ability, audit ability, tax planning ability, internal control and management ability, decision support ability, social service ability, entrepreneurial ability</p> <p>Leadership: Decision Analysis Ability, strategic planning ability, risk management ability, organization and coordination ability</p>

3.1 The Accounting Business Capability in Industrial Chain

3.1.1 Design the Main Chain of the Industrial Chain

In accordance with the requirements of speeding up integration into regional economic and social development, linking up with the innovative development of industries and agglomeration areas in economic development zones, the concrete main chain of industry chain is designed. The detailed design flow is shown in figure 1:



Figure 1 Industry chain (enterprise business chain) main chain diagram

3.1.2 Design Main Chain Accounting Business Ability Group

Accounting business ability includes product or service development accounting business ability, product or service production accounting business ability, product service marketing promotion accounting business ability, product sales or service provide accounting business ability, after-sales service accounting business ability. For each business, the accounting business ability is divided into basic ability, professional technical ability and leadership ability, which forms the special ability of the business, and builds the accounting business ability group.

4. Clustering-hierarchical Competence-Course System Design

4.1 Basic Quality Classification-Layered Curriculum System

The basic quality curriculum system is divided into ideological and political quality curriculum group, social humanities curriculum group, physiological and psychological curriculum group and Natural Science Curriculum Group.

4.2 Business Ability Course System

4.2.1 Accounting Professional Qualification Certification Program

According to the requirements of "some opinions of the Ministry of Education on the implementation of the Education and Training Program for outstanding engineers" and "the accounting profession medium and long-term talent development plan (2010-2020) ", following the requirements of accounting qualification certification, which is one of the important criteria for the competence of Accounting Talents, the integration of teaching requirements, job specifications and professional qualification standards is achieved by embedding the content of the junior accountant, the Certified Public Accountant and the Certified Public Accountant into the curriculum content system.

4.2.2 Practical Ability

The practice ability is the core of the curriculum module teaching content system design accounting teaching content basically comes from the accounting actual work project, so it is very important to develop the practical practical ability. When designing the course content, the practical work content is embedded in the classroom theory teaching and the practical project teaching, that is, the actual business project content of the regional industry development is embedded in the classroom teaching content In the teaching content of the practice project, the practice content is determined by the actual business connection with the development of the industry.

4.2.3 Innovative Ability

The curriculum content system of accounting talents' innovation ability is designed in the related curriculum, including the curriculum content of the frontier, the foundation of entrepreneurship, the guidance of employment and entrepreneurship, etc. . At the same time, we set up practical innovative activity projects to promote the cultivation of students' entrepreneurial skills, innovative consciousness and innovative ability by means of various accounting disciplines and accounting case analysis competitions, scientific research and training programs, and scientific research on innovation and entrepreneurship.

4.2.4 Hierarchy Design of Each Curriculum

According to the logical relationship and functions of the course content, the course content is designed in three levels: theoretical basis, application and exploration According to the theory and practice resources of the course, we design the content system of each course, and realize the progressive development of the course teaching.

4.3 Excellent International Exchange Ability of Accounting Talents

Guided by the goal of internationalisation, the aim is to develop students' comprehensive application and communication skills in foreign languages, so as to enable them to use foreign languages more skillfully in their future study, work and social interaction, and to enhance their

autonomous learning ability to improve the comprehensive cultural literacy, to meet the needs of social development and international exchanges, to achieve the goal of international excellence in personnel training.

5. Construction of Practice Teaching System for Excellent Accounting Talents

The teaching system of accounting excellence practice consists of five parts, named 12345, that is : one core, taking accounting internationalization innovation and application as the core, and two platforms, inside and outside the school; three systems, practice teaching curriculum (project) system, practice teaching platform system, practice teaching operation system; four target levels, operate, integrate analysis, manage and service; five modules, laboratory simulation experiment module, off-campus practice base training module, production-learning-research-based practice design module, comprehensive practice design module and graduation practice design module.

6. Construction of Assessment System

For the course of research-based teaching method, the process of teaching is the process of solving problems, which can directly reflect the learning effect of students. Therefore, the evaluation of this kind of teaching effect does not need a special test independent of the teaching process, but only needs to observe and record the students' performance at any time during the learning process. For the course which is mainly taught and practiced, the original evaluation method, that is, the ordinary examination plus the final examination method, can still be used, but the final examination should add the examination contents and examination items of practical application ability, reducing the examination content of theoretical knowledge mastery degree.

7. Conclusion

In order to realize the excellence of accounting talents, we must start with their training goal. The module curriculum system is constructed. At the same time, we should establish a new evaluation system based on the dynamic-process evaluation model. The training of excellent accounting talents is a complex systematic project. The application-oriented excellent accounting personnel training needs the cooperation of many aspects of industry, university, research and application. How to coordinate the various aspects and how to coordinate the resources still needs to be further explored.

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