

# The Construction of Accounting Talent Training Model in Independent College Based on The Perspective of Enterprise Value Creation<sup>1</sup>

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**Abstract:** the training of accounting talents should keep pace with the times, and the talents needed by enterprises are talents who can create value for enterprises. In the construction of accounting talent training mode, the independent college should build a comprehensive and multidimensional goal of talent training based on the perspective of enterprise value creation, and construct a curriculum system of "core competence". By constructing a three-dimensional accounting textbook system and innovating the content and form of the textbook, a suitable training model for accounting talents in independent colleges is constructed, which is suitable for the development of the times and the needs of the enterprises.

## 1. Introduction

Enterprise value can be defined as the ability of enterprises to follow the law of value and to obtain satisfactory returns through value-centered management. The higher the firm's value, the higher the firm's ability to reward its stakeholders. This value can be measured by its economic definition.

Professor Chunhua Chen, National Development Research Institute of Peking University, put forward: "value creation" will bring unprecedented opportunities to Chinese enterprises. The so-called enterprise value creation is that enterprises must transform based on "knowledge"; Facing the future, not being fettered by the past success, better understanding the individual needs of consumers and exploring "every market" will usher in a new era for the rise of Chinese enterprises. With the progress of technology, a new era has come, is a new era of digital survival. Compared with the industrial age, the digital age has changed the four basic business paradigms of products, markets, customers and industries. Easy value (sales income, profit and other transaction variables), digital age is more important than use value (how to meet customer demand or create customer demand). Today, we are not concerned about the size of the enterprise, but about the source of its influence. Now, the source of influence for big companies is not their size, but their contribution to value creation. For example, Tencent, Ali and other companies become its big, because they have a profound impact on people's lives. Therefore, the perspective of enterprise value creation is that the enterprise starts from the creation of the latest demand and the latest market, does not take the development road of homogeneity, and attaches importance to the transformation of knowledge. Dynamic ability to develop these aspects, return to the value itself and the creation.

## 2. The role of Financial personnel in the creation of Enterprise value.

In the enterprise value creation, the personnel of each department all have their own different value manifests, but in the enterprise, the finance personnel's function is especially prominent, concretely manifests the following several aspects:

First of all, it is necessary to economize the cost for the enterprise; as a financial personnel, we

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should make careful calculation, strictly follow the budget of the enterprise, strictly control the expense standard of the cost and expense, and put an end to waste, thus winning a greater profit for the enterprise.

Secondly, we should do a good job of financing and financing; besides cutting expenditure, we should also know how to open-source and serve the financing of enterprises. Of course, if the company has free funds, the financial staff should also know how to do some short-term investment financing, to create more profits for the enterprise.

Thirdly, as financial personnel, we should understand tax planning; In view of the business characteristics of the enterprise, we should do a good job in tax saving and tax avoidance in advance, make detailed plans for the various taxes that occur in different businesses, and divest and combine the mixed business, which can help the enterprise to avoid some potential tax risks. Save part of the cost of paying taxes.

Second, financial personnel can help enterprises achieve the most efficient allocation of resources; In order to achieve the financial objectives, the financial personnel should have a deep understanding of the operation of the enterprise, and the financial personnel should not only follow the business department to carry out accounting and supervision. From the angle of enterprise benefit, it also helps the business department to make the forecast beforehand and the cost control, so as to help the enterprise realize the efficient resource allocation and create the value for the enterprise.

Finally, the financial personnel can also through the business, financial integration analysis, identify problems and make recommendations; For accounting, each entry comes from the specific work of the business department, and each accounting item reflects the management of the enterprise. A good treasurer needs to see what financial data mean, let it speak, identify problems and make recommendations.

From this, for enterprise value creation, financial personnel also have an important, positive role. For the school that trains the finance personnel that the enterprise needs, especially the independent university, it is necessary to change its inherent talent training mode, keep up with the pace of the development of the times, and provide the necessary talents for the enterprise.

Nowadays, the continuous development of talent training promotes the innovation and progress of talent training mode, so it becomes the key in talent education. From the practical point of view, with the continuous development of China's economy and the rapid process of education internationalization, it is required that the talent training mode of our country should keep pace with the times and adapt to the actual needs. At present, the more common talents training mode in China mainly includes: general talent education talent training model, professional education talent training model, compound talent training model, innovation talent training model and so on. The training mode of accounting talents in independent colleges and universities is the unique training mode of accounting majors. Accounting talent training model The form mainly includes: talent training goal, curriculum system, teaching material construction, teaching method, quality evaluation and so on.

### **3. The present situation of Accounting Talent training Model in Independent College.**

At present, China's higher education has entered the stage of popular development. From the beginning to the present, most independent colleges have been established for more than 10 years. Basically, they are popular specialties in various independent colleges and universities. In many independent colleges and universities, the training of accounting talents is gradually from the theoretical to the practical, from the training model, it is also divided into the school level and the student level of the two aspects of the construction.

According to the 2017 National College list published by the Ministry of Education, as of May 31, 2017, there are 2914 institutions of higher learning in the country, of which 265 are independent institutions. From the analysis of nearly 300 independent colleges and universities, it is found that the training mode of accounting professionals in independent colleges and universities also shows the fuzziness of the training objectives, the differences of courses offered in various colleges and

universities, and the convergence of training methods and methods. Teaching material construction lags behind and so on.

### **3.1 The objective of training accounting talents in independent colleges is not clear.**

The aim of education leads to the goal of education, which is bound to be restricted by the purpose of education. Only when the purpose of education is clearly defined, can colleges and universities formulate training objectives that meet the requirements; Under the guidance of educational purpose, the training goal is formulated according to the different characteristics and needs of the students in different kinds of schools. From the perspective of talent training mode, it can be divided into two categories, that is, generalist education and professional education. Generalist education attaches importance to the comprehensiveness and extensiveness of knowledge, but it may be affected by the extensive learning knowledge, while the professional education pays attention to the practical work ability of students. The cultivation of strength, but the division of majors is too detailed, may affect the breadth of knowledge of students. According to the classification of personnel training content, higher education personnel training objectives are also divided into two categories, that is, general education and professional education. General education focuses on the cultivation of general knowledge and extensive knowledge, in order to train students to have a wide range of basic knowledge. Skills and attitudes, become full of social responsibility, comprehensive development of people. Professional education is the education that makes the educate grow into professional talents. Therefore, the goal of training accounting professionals in independent colleges should have a specific foothold, not a vague orientation.

At present, many independent colleges and universities confuse professional and generalist education in the field of accounting. In formulating training goals, most schools refer to the objectives of the undergraduate accounting education of the State Education Commission and the Ministry of Finance: "training can be done in enterprises and institutions. Accounting firms, economic management departments, schools, research institutions engaged in accounting practice and professional teaching, research work of both moral and talented senior professionals. " To develop their own accounting professional personnel training goals, so, most independent colleges and universities have similar training goals. According to the original intention of setting up the accounting profession in each independent college, it is mainly to train people who meet the needs of the market. The accounting major education in independent colleges and universities should belong to the specialized education and the professional education. Therefore, the establishment of talent training goals in independent colleges and universities does not coincide with their own training goals, which leads to the inconsistency between training objectives and actual training actions, and the ambiguity of training objectives.

### **3.2 The major curriculum in colleges and universities is different from each other.**

The curriculum system can also embody the educational idea of a university. Similarly, the curriculum is also the carrier of the training goal. At present, the undergraduate course of accounting in China can be divided into the following three types:

First, "3+A+B" mode, "3" refers to public basic courses, subject basic courses and professional compulsory courses, "A" refers to professional elective courses, "B" refers to other elective courses; This model requires students to complete the required credits and on this basis to complete the required elective credits before graduation.

The second is the "3+1+X+Y" model, in which "3", like the "3+A+B" model, refers to public basic courses, subject basic courses, and professional compulsory courses. "1" means a professional orientation course module; "X" means general elective courses; "Y" refers to elective courses in the specialized direction; In this mode, students' subjective initiative can be brought into play in the study and research in the field of interest instead of the traditional model and more attention to the interests and preferences of students.

The third is the "22" model, which is popular in developed countries, that is, studying basic courses in freshmen and sophomores, major courses and related elective courses in junior and senior students. In this model, the proportion of elective courses is larger, the students' autonomy is

also greater, and the training model has great flexibility.

In the curriculum of accounting major in independent colleges, the majority of schools adopt the first model, that is, "3+A+B" mode, which accounts for about 80%, and some schools adopt the second model. Accounting for about 15%, only a very small number of schools adopt the third model of international integration. Of course, even schools using the same curriculum model differ in their specific curriculum arrangements. Take professional compulsory courses as an example: some schools offer a series of theoretical courses from basic accounting, primary accounting, intermediate accounting to advanced accounting, which are mainly theoretical courses; On the basis of the simple basic accounting theory, we also set up some practical courses such as cashier training, accounting practice training, ERP comprehensive experiment, commercial sand table and so on. There are a few colleges and universities to strengthen cooperation between enterprises, business practice into the professional curriculum. Therefore, even if the nature of the school is the same, but its professional curriculum differences are also large, for this, the students have different abilities.

### **3.3 The construction of specialized teaching materials lags behind, which can not keep up with the development needs of training objectives.**

Teaching material construction is related to the construction of the whole subject, and the quality of teaching material selection will directly or indirectly affect the realization of training objectives. At present, there are two main problems in the construction of accounting textbook, one is the uniformity of teaching material content, the other is the lag of teaching material management.

In the content of textbooks, the content of each version of accounting textbooks almost uniform, lack of originality. In China, the series of accounting textbooks have been basically stable, including accounting principles, cost accounting, management accounting, financial management, auditing and other kinds of teaching materials. Moreover, the contents of different teaching materials of the same subject are basically similar, without too much innovation. The structure sequence is roughly: "chapter content exercises" structure, chapter content is too written language, paragraphs monotonous, Basically all contain the definition, including the content, has the characteristic, how to calculate these several aspects, including the exercise question, also mostly is the noun explanation, the brief answer question and so on Setting. Occasionally there are analytical problems, but their analysis materials are not practical enough, and there are not too many practical correlations. There are many hypothetical examples. For example, they often use the terms A company, enterprise B, material A, material B, etc., in their statements. It is clearly an economic business that is structured according to the subject, rather than what is actually happening.

In the management of teaching materials, the development of teaching materials is lagging behind. Due to the problems of the current scientific research evaluation mechanism in our country, teachers lack enthusiasm in compiling textbooks, and the contents of textbooks are also mere formality. Textbook compilation often becomes "homework" work, so it is difficult to form high-quality textbooks. In terms of the construction of teaching materials, there is also a lack of investment in the preparation of teaching materials. In the preparation of textbooks, the incentive policies of different schools are also different. In particular, it is difficult to form a teaching material writing team for schools that lack a mechanism to reward the preparation of teaching materials. It is difficult to form a whole and overall character in the structure, viewpoint and thought of the teaching material. At the same time, in the The introduction of teaching materials, also lack of planning and management, there is blind introduction of the situation. In the introduction, we should first study whether the textbook conforms to the training needs of Chinese accounting talents, whether it is useful to copy it all, and how to avoid the waste of resources in selecting and importing foreign textbooks.

From the above, there are still many problems in the training of accounting talents. Especially at present, the increasingly competitive economic and social environment has brought the whole environment to improve the ability of talent. Now, all kinds of industries not only need people, but also need people who can bring value and create value to enterprises. Therefore, in view of the independent college with the aim of cultivating applied talents, the task is heavy and the road is

long. We should do a good job of training accounting talents, break through the traditional concept, and change the train of thought and way of training. As soon as possible for the social tens of thousands of enterprises to import effective talent.

#### 4. Suggestions on the Construction of Accounting Talent training Model in Independent College based on the Perspective of Enterprise value creation.

The training mode of accounting talents in independent colleges should take into account the talents needed by enterprises in value creation. It is necessary to integrate this basic angle of view in the aspects of training program formulation, goal setting and teaching material construction. Schools train qualified talents, enterprises need to use talent, the two aspects of a joint point ultimately fell on the creation of enterprise value. In this respect, we should.

Setting the goal of training Accounting talents in a Comprehensive and Multidimensional way.

The training of accounting talents should not only pay attention to the construction of professional knowledge, but also pay attention to the professional quality of students, including the cultivation of professional ability and values, and combine the combination of business knowledge and financial knowledge. The core competencies of accounting professionals include professional skills, professional judgment, problem-solving and interpersonal skills. As shown in figure 1:

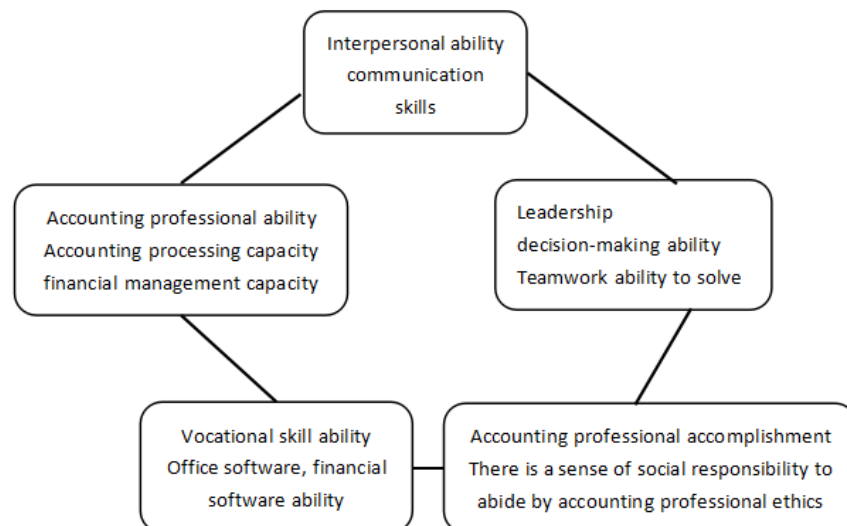


Figure. 1 Core competencies of accounting professionals

In order to cultivate students' ability in many aspects, the goal system should be set up in a comprehensive and multidimensional way. In constructing a comprehensive target system, the independent college can position the goal of training accounting professionals as "generalist" education, that is, to take general education as the training goal, in order to improve the students' overall quality. Cultivate high-quality talents for the future and the needs of enterprises. At the same time, we can also introduce the "professional" education into the target system, integrate the characteristics of "generalist" and "professional" education, and build around the target of applied talents. The application-oriented education mainly refers to the application ability that can provide the most basic service for enterprises. The cultivation of strength.

In the construction of multidimensional goal system, although the current colleges and universities in China, due to different levels, are divided into four categories: research university, teaching research university and teaching university. As far as independent colleges are concerned, most of them are located as teaching-oriented universities, mainly engaged in the work of training and exporting talents. They are weaker in terms of research-oriented. Of course, there are also some independent colleges and universities that are gradually moving towards the direction of research and teaching. This type of different, for what kind of accounting talent is different. With the diversified development of society and economy, the difference in the orientation of accounting talents has also expanded, and the change of environment has contributed to the development of

accounting. The demand for professional talents is also multidirectional, so different training programs should be designed at the same level and different training directions (Pan Yan, 2013).

## 5. Constructing the course system of "Core competence" based on Enterprise value creation.

At present, the ability of enterprises to be competent in accounting work has been extended from accounting ability to enterprise management ability, based on the five aspects of the ability of accounting personnel in the objective training mentioned above. In the curriculum system of the school, the ability of all aspects should also be set up in the construction of the curriculum system. As shown in figure 2:

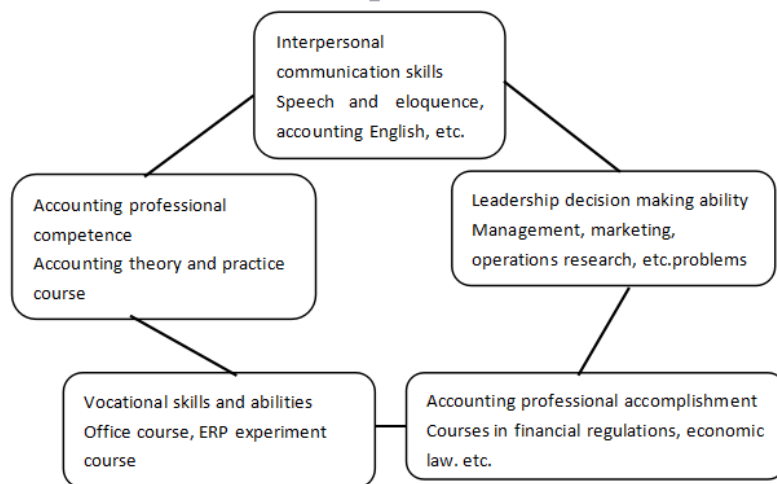


Fig. 2 Chart of courses for training accounting professionals

First of all, the introduction of "soft skills" courses to enhance students' communication skills, such as speech and verbal skills can be opened to facilitate communication courses, but also pay attention to the cultivation of English skills. Proficient in reading foreign language materials and familiar with foreign accounting standards, able to participate in relevant international business cooperation in fluent English; Secondly, improve the structure of computer courses, improve students' ability of information processing, in modern society, a qualified financial personnel must be familiar with a variety of office software and financial software, in order to improve work efficiency; Once again, the proportion of practical courses should be increased to enhance the students' professional ability in accounting, and we should also consider taking accounting into account. Practice as a course into the curriculum system; finally, in the curriculum to supplement accounting professional literacy, laws and regulations special lectures, in order to cultivate the moral literacy of students. Students should not only have solid knowledge and skills, but also have the necessary professional quality of accountants, which is also based on the enterprise value creation accounting talent professional ethics level of the ability guarantee.

## 6. The Construction of the Three-dimensional Accounting textbook and the Innovation of the content and form of the textbook.

Nowadays, the times of diversification, technique, chalk and blackboard of teaching form have gradually gone, the use of multimedia equipment has been very popular, and software such as PPT has been mastered by most teachers and students. A single paper teaching material form can not meet the needs of students and teachers. It needs a kind of teaching material collocation which can match the teaching form to realize the collocation and supplement of the classroom and teaching materials. Moreover, the way of learning is also gradually developing individualized, students' learning is not limited to the subject only, the source of knowledge can be obtained by using the network and electronic resources, and students do not rely on teachers' lectures to acquire knowledge. But with a variety of Resources, many ways from the main learning, model teaching

materials to give students more options, facilitate students to carry out personalized learning. Based on the five aspects of the training of accounting talents, the construction of textbook form is particularly important. The choice of teaching material and teaching form in all aspects are shown in figure 3.

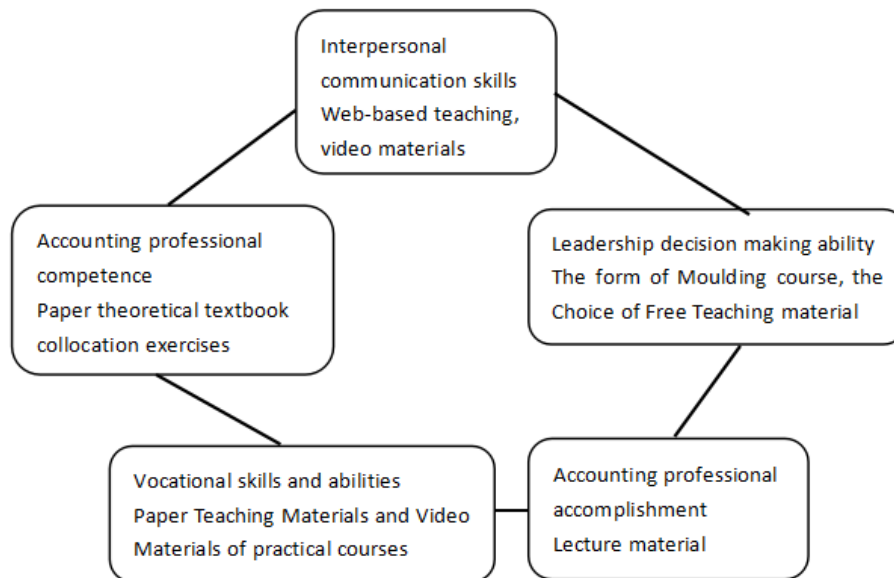


Fig. 3 Construction of textbook selection for accounting talent training

On the basis of the most basic paper version of accounting textbooks, three-dimensional accounting textbooks need to develop a variety of forms and carriers of teaching resources, such as network teaching video, or various formats of electronic teaching materials; At the level of teaching materials, in addition to the main accounting textbooks used in the classroom, we can also design some supporting teaching materials, such as practical training materials, problem banks, case bases, network courses, etc. It is to use paper teaching materials and digital teaching materials to achieve the best teaching effect.

To sum up, the training of accounting talents should keep pace with the times, and the talents needed by enterprises are talents who can create value for enterprises. The independent college should grasp this foothold, in the goal of training accounting talents, in the course construction and the choice of teaching materials, it should have its unique characteristics, in order to cultivate qualified, meet the needs of the enterprise, To create value for the enterprise to play a role in accounting talent and continuous exploration efforts.

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