

Analysis on the Application of Accounting Standards in Colleges and Universities to Regional Economic Development

Li Xiaoyun

School of Economics and Management Maoming, Guangdong University of Petrochemical Technology,
Guangdong, China

Keywords: Colleges and Universities, Accounting Major, Competence Standard, Regional Economy, Ability Training

Abstract: as an Important Part of Regional Economic Development, Accounting Talents Play an Irreplaceable Role in Regional Economic Development. under the New Era, the Cultivation of Accounting Talents in Universities Will Serve the Development of the Regional Economy. with the Continuous Improvement of Society, Accounting Has Become an Indispensable Position in Various Fields, and the Cultivation of Accounting Professionals is Becoming More and More Important. However, At Present, There Are Still Many Shortcomings to the Ability Training Mode of Accounting Professionals in Various Universities. the Reform of the Current Accounting Professional Training Mechanism Cannot Be Delayed. the Article First Puts Forward the Limitations of the Ability of Accounting Majors in Various Universities, and Puts Forward Specific Suggestions for the Construction of Accounting Professional Competence.

1. Introduction

1.1 Literature Review

The report of the 19th National Congress pointed out the concept of the development of college education in the “integrated development of higher education”. This concept aims to call on all colleges and universities to strengthen the cultivation of talents and reform the talent training model to meet the needs of economic and social development, especially regional economic development. Zhou, (2015). As an indispensable part of regional economic development, accounting has no doubt in its development. Some scholars pointed out that accounting education in colleges and universities must pay attention to the cultivation of students' professional ability, emphasize the pertinence and practicality of the knowledge they learn, and theoretical teaching should be practical. It is not necessary to follow the textbook, but should focus on the systemic and completeness of the subject, so that theoretical teaching is practice. Teaching services (Liu, 2012). Another expert pointed out that the education of accounting talents is not only related to the cultivation of students in schools, but also plays a certain role in promoting regional economic development. Strengthen the practical teaching links and cultivate students' ability to apply in regional economic development (Zhang, 2013). Colleges and universities should abandon the indoctrinated teaching methods and transform them into student-teacher-assisted teaching models, from the process of imparting knowledge to the process of cultivating students' abilities, so that students can develop good habits of self-learning (Lu, 2010). The study found that colleges and universities should increase the proportion of accounting experiments and practical courses, develop students' ability to solve practical problems and innovation, and improve students' professionalism (Yao, 2016). College teaching emphasizes the transfer of knowledge, but progress in comprehensive quality education is still not significant. In response to this, according to different talent training vulnerabilities and defects, various scholars have proposed a series of solutions from the aspects of changing the talent training mode, updating the education system, and increasing education support, in order to promote the development of education and cultivate college accounting professionals. has practical significance.

1.2 Purposes of Research

At this stage, the rapid development of the Chinese economy, especially the regional economy, has promoted the orderly and smooth progress of the social economy. In this process, accounting talents have become an important support for economic development. Moreover, the key to the cultivation of accounting talents in colleges and universities is to systematically mine students with potential and to continuously transmit to the society so that they can quickly adapt to the needs of social development. The comprehensive expression of accounting education thought and educational concept determines the nature, form, content and quality of talent education. The cultivation of accounting talents in colleges and universities reflects the country's demand for talents. With the globalization of the market and the enhancement of integration, the society has put forward higher requirements for the professional knowledge and skill quality of university accountants. Therefore, it is imperative to reform the educational model of colleges and universities and change the method of teacher education.

2. The Limitations of Accounting Professional Competence Cultivation in Colleges and Universities

2.1 The Disjunction between Accounting Professionals and the Actual Needs of the Regional Economy

After the accounting majors enter the job, each employer does not have time to train them, so the unit will directly test the educational achievements of the universities. However, the employers generally indicated that the graduates of the accounting profession have poor professional ability, weak practical ability, and the employer's satisfaction is generally not high. The demand for accounting talents also shows a trend of polarization. The demand for junior talents is oversupplied, but the supply of senior professional accounting talents is in short supply. Many companies say that graduates in accounting majors lack relevant work experience and do not understand jobs. In addition, many companies involve accounting vouchers, financial books, financial statements and other related businesses, while accounting majors often lack the ability to produce books and statements, so companies hope that graduates can have the corresponding professional in the production of statements and other services. Knowledge and practical ability.

2.2 Deviation between Accounting Professionals and Accounting Professional Technical Needs

With the rapid development of the economy and society, major enterprises need accounting talents with high level of professional knowledge, strong practicality and good communication. The fact is that students don't understand the nature of the business, and most of them can't adapt to the job requirements immediately. Most colleges and universities do not have the systematic integration of accounting majors according to the changes of the accounting environment, the lack of training on the professional ethics and professionalism of students, which will inevitably lead to the disconnection between the theory and practice of accounting professions. It is not only that students have not learned professional theoretical knowledge, but also have the ability to meet social needs. It can be seen from Figure 1 that there are still some defects in the cultivation of talents in colleges and universities. For example, too much emphasis is placed on theoretical teaching, and the cultivation of practical ability is neglected, resulting in poor student hands-on ability and inability to be handy in practical work.

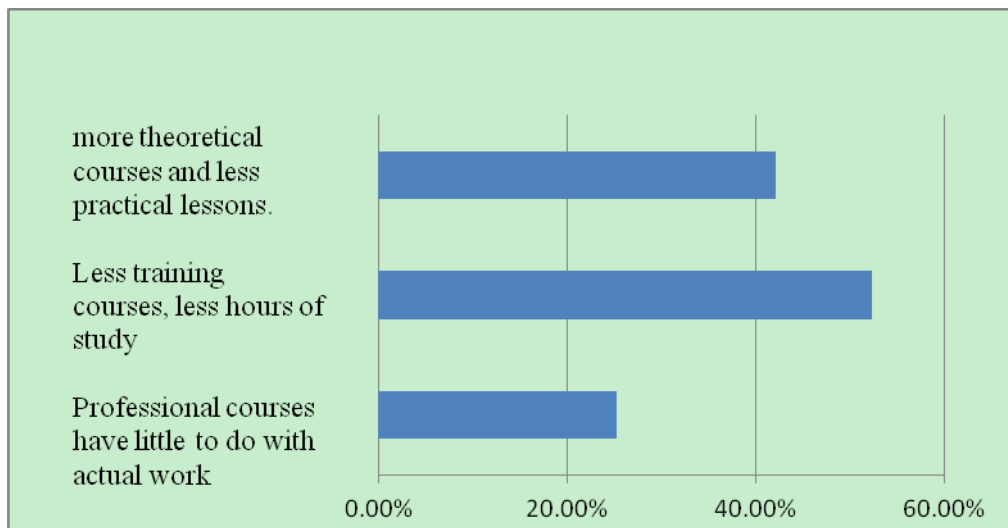


Fig.1 Survey of Accounting Professional Courses

2.3 The School Has a Weak Sense of Professionalism and Has an Old Teaching Mode

In recent years, the professional training of featured disciplines in colleges and universities has been increasingly strengthened, but accounting students have hardly exercised in the field of characteristic training. Today's accounting classrooms are still dominated by traditional teaching. Teachers are dominant in the classroom, and the emphasis on teaching theoretical knowledge is not about cultivating students' practical ability (Huang, 2016). Even if the school offers training courses for related processes, it still uses PPT to display pictures to conduct practical simulation training for students. Such teaching modes and methods are tedious, can not stimulate students' thinking, and are not conducive to improving students' practical ability. In addition, during the university, students rarely have the opportunity to go deep into the unit to observe and learn. Their understanding of professional knowledge is more abstract. Therefore, when you really step into the job, you can't apply what you have learned to your actual work.

2.4 The “Double-Type” Teacher Talent Team is Lacking, and the Accounting Simulation is Not Perfect.

At present, most college teachers are directly teaching in the university classroom after obtaining a doctoral degree, and accounting professional teachers are no exception. Although they have a high level of knowledge, but have not passed the real practice test, the teaching mode and teaching methods of accounting teachers can not meet the current students' practical needs (Chen, 2000). In addition, most colleges and universities are unable to set up a special accounting simulation laboratory due to financial constraints. Some of the accounting books and statements provided are not complete and intuitive. At the same time, the time of a class is a big limitation for the simulation. The student simulation time is not enough, and only a few people can truly feel the existence of various reports. Most people only feel the fun of the class and fail to meet expectations. Effect.

3. Based on the needs of regional economic development, the accounting professional ability standard training mode innovation path

3.1 Strengthening the Construction of Practical Teaching System

In addition to strengthening the practicality of the school curriculum, it is imperative for schools to improve the quality of off-campus base training. In addition to learning professional knowledge, students should also pay attention to the cultivation of practical ability to enhance students' comprehensive ability. In improving practical teaching, schools cannot ignore cooperation with enterprises. The main reason why enterprises are not enthusiastic about cooperation is that schools cannot meet the needs of enterprises, resulting in lack of talents and unsustainable cooperation. All colleges and universities can start from this, understand the demand for talents, and train students in

accordance with the actual needs of the enterprises, so that their comprehensive ability can be improved, so that they can be independent after entering the job, saving the cost of enterprise training, thereby improving the universities and enterprises. Warm cooperation.

3.2 Strengthening Cooperation between the Government and Universities

Due to the insufficient funds of colleges and universities, it is impossible to set up a special accounting laboratory, and the students' hands-on ability is extremely poor. At this time, the government needs to help the development of university training bases, and promote the establishment and development of laboratories and practice bases in various universities by investing funds to improve the comprehensive ability of regional accountants. In addition, relevant laws and regulations can also be introduced to regulate the internal education of colleges and universities. For example, it is required to have several practical lessons per week, and the relevant tools of the practical courses must conform to the enterprise norms. Similarly, universities should also understand the needs of regional economic development in a timely manner, and combine the characteristics of the regional economy, improve the off-campus training base, and build accounting-related laboratories, so that the government and universities can work closely together to promote the professional knowledge and practice of students. Ability to develop together, improve the overall quality of students, and increase student employment opportunities.

3.3 Improve the Infrastructure Construction of the Accounting Training Base

On the one hand, school teaching should combine theoretical knowledge and practical experience to establish a practical simulation platform consistent with accounting, try to simulate and simulate in the classroom, and let every student have the opportunity to participate. For example, the application tools of accounting practice: books, statements, seals, etc. should be exactly the same as those used in actual accounting work, providing students with a full-real simulation environment. On the other hand, the actual work of situational simulation is of great significance for promoting diversified teaching. Let students experience the pleasure of being an accountant while working together. At the same time, when arranging situational simulations, it is necessary to rotate different positions, so that each student can feel the work content of different positions as much as possible, so that students can recognize themselves and choose their own positions to lay a good foundation for the future.

3.4 Vigorously Absorb the “Double-Type” Teacher Talents

Colleges and universities should vigorously absorb the “double-type” teacher talents, improve and perfect the teaching model. “Double-type” teachers not only have rich professional knowledge, but also have certain practical experience. Therefore, they combine traditional teaching with modern teaching methods in the teaching process, which can quickly grasp the weak links of students and carry out targeted Sexual professional skills guidance and training. At the same time, the school should adjust the textbook accordingly, and update the book content with the accounting market environment to improve the accuracy of knowledge. Through the detailed explanations of teachers and the accurate knowledge of textbooks, students' professional knowledge and practical ability will be greatly improved.

References

- [1] Zhou H. (2015). Constructing the Training Mode of Accounting Professionals in Higher Vocational Colleges from the Perspective of Professional Ability, 48 (18), 197-199.
- [2] Liu L. (2012). Research on Practical Teaching System of Accounting Major in Applied Undergraduate Universities, China Securities and Futures, 27 (12), 167-168.
- [3] Zhang Y.L. (2013). Discussion on the Cultivation of Accounting Undergraduate Talents in Local Universities, Cooperative Economy and Technology, 29 (13), 101-102.
- [4] Lu B.F. (2010). Research and Exploration of Vocational Skills Education in Local Colleges and

Universities Based on Regional Economic Development, China Higher Education Research, 26 (8), 62-64.

[5] Yao Y.F. (2016). Research on Accounting Teaching Strategies Based on “Capability-based”, 26 (3), 52-53.

[6] Huang Y. (2016). Exploration of the Practical Course System of Higher Vocational Accounting Based on Competency-based, Vocational Education Forum, 32 (17), 67-70.

[7] Chen Z.F. (2000). Exploration and Thinking of Accounting Ability Standard Vocational Education, Journal of Suzhou Vocational University, 16 (2), 78-79.