

# Research on the Core Competence of Accounting Education in Applied Universities under the Background of New Innovation

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**Abstract.** With the development of social economy, innovation and entrepreneurship education has become a new trend in the education reform and development of colleges and universities today. The construction of core competitiveness is the foundation and guarantee of innovation and entrepreneurship. The application of innovation and entrepreneurship in accounting specialty should be in line with the needs of the society, highlighting the advantages, and building the core competitiveness of both teachers and students. As a student of accounting major, in order to make It is suitable for the development trend of education, it is necessary to realize the teaching concept to ensure the improvement of teaching quality, and at the same time cultivate a new generation of innovative entrepreneurs with competitive advantages. This paper first briefly introduces the core competitiveness and the connotation and relationship of innovation and entrepreneurship education. Then, by constructing the analysis of the core competitiveness of college accounting education, it puts forward suggestions on how to improve the core competitiveness of applied accounting education.

## Introduction

With the continuous expansion of the scale of higher education, the function of higher education is transforming from elite education to quality education, and learning is also transforming from stage education to lifelong education. Learning will become the first need for individual survival, competition, development and improvement [1-3]. Under the infinite expansion of knowledge and the rapid shortening of the old cycle, the social occupation of college students will become more unstable [4-6]. Under the guidance of innovation consciousness and innovative ability, college students have the ability to use their various favorable conditions to continuously improve their knowledge and ability structure according to the work they are doing, so as to better achieve self-improvement and social adaptation. Lay a solid foundation for lifelong education [7-10]. Innovation and innovation education and the cultivation of core competitiveness have an inseparable relationship, which is an embodiment of the effective combination of professional knowledge and personal ability [11-12]. Core competitiveness is the foundation and guarantee of innovation and innovation. Only with comparative advantage can it have the ability to innovate and create [13]. Innovation and innovation education is an important way to build core competitiveness [14-15]. The construction of core competitiveness, especially the cultivation of students' core competitiveness, cannot be separated from the content of innovative and innovative education.

## 1. The Core Competence and the Connotation of Innovation and Entrepreneurship Education

### 1.1 The Meaning of Innovative and Innovative Education

Innovation and entrepreneurship education is first composed of innovative education and entrepreneurship education. In terms of innovation, it involves multiple disciplines and fields, symbolizing the change of obsolescence to update and create new things. Innovative and entrepreneurial education is aimed at cultivating talents with basic entrepreneurial qualities and pioneering personality. It is not only to foster the education of students in the entrepreneurial consciousness, innovation spirit and innovation and entrepreneurship, but to the whole society.

Entrepreneurial groups that intend to start a business, have started a business, and successfully start a business, carry out education in innovative thinking training and entrepreneurial ability training in stages and levels. Innovative entrepreneurship education is essentially a practical education. Entrepreneurial education is closely related to innovative education. Innovative education integrates entrepreneurship education into the requirements of knowledge and skills. Entrepreneurship education makes innovation education more specific and practical.

### **1.2 The Connotation of Core Competitiveness**

The definition of a core competency of a scholar is: "The integrated knowledge and skills within an organization, especially knowledge and skills on how to coordinate multiple production skills and integrate different technologies". Since then, people have expanded, understood and defined this concept in many ways. The core competitiveness of a general accounting major is a comparative advantage and a unique ability compared to other students. Generally, it is promoted on the basis of shared ability, and has the core ability to surpass others in a long time. The core competitiveness is gradually accumulated in a specific way along the specific technical trajectory. It is not only highly related to the unique technical characteristics such as skills and know-how, but also deeply printed on organizational management, marketing and corporate culture. And other special marks on many aspects. As a product of a specific personalized development process, the core competitiveness has both technical characteristics and organizational characteristics, and the core competition of the company's operation mode, marketing methods, rules and regulations, students' quality, ability, concept and behavior. Therefore, the core competitiveness is difficult to be easily copied by competitors and it is more difficult to conduct market transactions. The heterogeneity of the core competence of the enterprise not only determines the heterogeneity of the enterprise, but also determines the efficiency difference, the difference in income and the development potential of different enterprises.

### **1.3 The Relationship between Innovation and Entrepreneurship Education and Accounting Professional Education**

Innovative entrepreneurship education and accounting professional education are inseparable. The two are closely related, mutual infiltration and mutual complementation. You have me and I have you. The goal is the same. The training objectives of accounting professional education and innovation and entrepreneurship education are all in accordance with the general goal of higher education: to cultivate excellent talents that meet the needs of society and serve the economic development; professional education is the foundation. Innovative entrepreneurship requires a variety of abilities, and the fields involved are relatively broad, but the first thing that should be possessed is the professional quality. The relevant knowledge base and experience are a kind of explicit ability. In addition, there should be competency. An implicit ability. Good professional quality lays the foundation for the cultivation of hidden ability. Therefore, innovation and entrepreneurship education cannot be separated from professional education. Innovative entrepreneurship education can be fully integrated into the accounting profession. Otherwise, innovation and entrepreneurship education will lose support and become empty talk; innovation and entrepreneurship education is a strengthening agent. Professional education can cultivate students' professional knowledge and accomplishment, while innovation and entrepreneurship education can cultivate students' awareness and psychological quality of innovation and entrepreneurship, and consciously combine professional knowledge with practice, which can stimulate students' interest in learning and improve their professional knowledge. Understanding and application level. The ability to develop and improve only in combination with professional education can achieve the ultimate goal of education.

## **2. Constructing the core competitiveness of college accounting education**

### **2.1 The Core Competitiveness of College Accounting Majors**

To carry out the application-oriented innovation and entrepreneurship education, we must aim at the characteristics of contemporary college students. We must change the previous evaluation methods and pay attention to the diverse achievements of students, especially in terms of creative thinking,

practical ability, teamwork performance, etc. The cultivation of students' practical ability should be placed first. This kind of evaluation requires that the communication between teachers and students is in-depth. Teachers can not be satisfied with the one-way teaching of classroom knowledge, but must be familiar with students, and stimulate students' innovative thinking and practical ability through dialogue and cooperation. The core competitiveness is the foundation and guarantee of new innovation. The core competitiveness of college accounting majors is to support their competitive advantage now and in the future, and they are the core competence for their future response to complex accounting work environment. Through innovative accounting practice education, students are taught to discover problems, ask questions, solve problems, understand the social environment and social needs, cultivate their own abilities, learn knowledge and skills, learn to use their brains, learn to live and learn, and learn to behave. Learn to teach, learn, and use, and guide students to build their core competencies and knowledge to form core competitiveness.

## 2.2 Core Competence of Accounting Teachers in Colleges and Universities

A basic requirement of innovation and entrepreneurship education is that teachers must have the spirit and quality of innovation and entrepreneurship. If teachers do not have the basic quality of innovation and entrepreneurship, it is difficult to cultivate students with the corresponding quality. Teachers are the core of all educational activities. To cultivate students' application ability, teachers must first enable themselves to "have the ability to solve practical problems, have the sensitivity to practical problems, and be able to think about their own scientific research topics and teaching content design for the needs of social and economic development". Quality is difficult to meet the requirements of innovation and entrepreneurship education. The characteristics of accounting major in Colleges and universities are practicality and applicability, which are closely related to the demand market. This requires accounting training teachers in Colleges and universities to pay attention to the combination of learning and thinking, the unity of knowledge and practice, and teaching in accordance with their aptitude, so as to provide suitable education for each student. Teachers' values should be oriented to the market, go out of the campus, serve the society and the market, improve the awareness of new innovation ability, and build their own core competitiveness. Schools should encourage the formation and exertion of the advantages of accounting training teachers, and guide the formation of their core competitiveness and innovation ability.

## 3. Suggestions on Improving the Core Competence of Applied Accounting Education

Our country's accounting staff is huge, and there are more than 10 million accountants. Through the network data survey, the professional titles of accounting practitioners are shown in Figure 1.

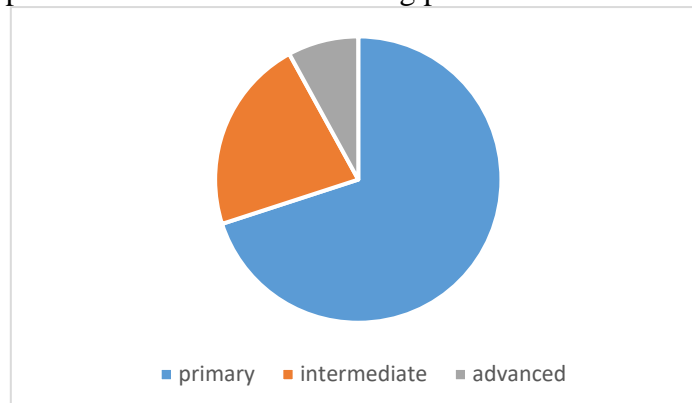


Figure 1. Title of accounting practitioners

In the spring of 2019, the five most active jobs in job-hunting are finance/auditing/taxation, which is at the peak of job-hunting activity. Therefore, it is necessary for accounting professionals to enhance their core competitiveness and become the necessary way to take office.

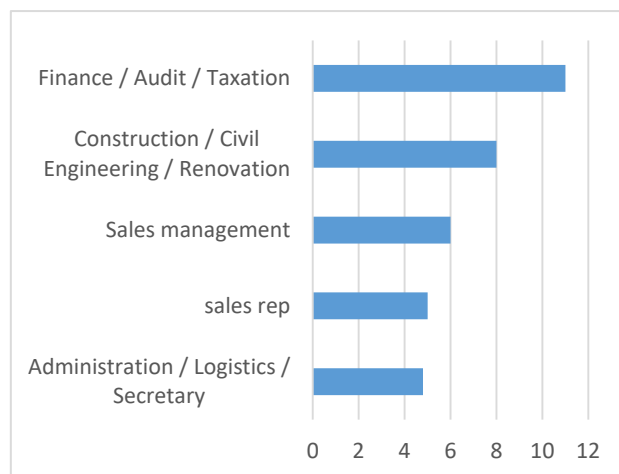


Figure 2. 2019 The most active careers in the spring job search

### 3.1 Guide Students to Correctly Understand Core Competitiveness

Pointing and guiding will play a very important role in guiding students to give them a reasonable position. Then, students should be fully guided to guide them not only to fully understand themselves, but also to fully understand the society, not to leave the society, and to adapt to the actual development needs of society. Only by knowing ourselves and knowing each other can we develop our own professional competence, ability to analyze problems and solve problems, and adapt to society, in order to finally form our core competitiveness. To be able to succeed in sustainable development, accounting personnel must have a long-term vision and strategic thinking, and whether it is conducive to improving the core competitiveness of individuals as the standard of decision-making. From this perspective, individuals must gain dynamic competitiveness in order to achieve long-term development, that is, continuously create and develop core resources, so that core resources can continuously update their core competitiveness. In the competitive environment of accounting work, the most valuable core competitiveness should be something that others can't buy, hard to imitate, and the most difficult to trade, that is, knowledge assets and core technologies, and the core competitiveness becomes dynamic. To continue to innovate. Students can choose their favorite areas according to their own interests and hobbies according to their own advantages and social needs, and study hard in this area, and improve their core competitiveness by participating in various forms of practical exercise.

### 3.2 Enhance the School Faculty Team

The school can form a core competitive advantage team by forming different teacher teaching teams, such as financial accounting teaching team, financial management teaching team, and auditing teaching team. Teachers of these teams must have time to participate in the actual business activities of the company to enhance their practical experience. In addition, companies can hire senior executives, government officials, and successful individuals to serve as visiting professors or concurrently as teachers, and improve the level of faculty construction. We must not only actively introduce accounting talents, but also continue to learn. In addition, we must pay attention to the development of foreign counterparts with a long-term development perspective. At the same time, we can learn from foreign countries some practical methods, and if necessary, we can train foreign trainers for training. Only in this way can we continuously enhance the vitality of China's accounting education.

### 3.3 Adapt to the Needs of Social Development

As the foundation of financial education and the guarantee of corporate financial education, accounting education must carry out innovation and entrepreneurship education to meet the needs of current social development. Whether students are excellent and have some innovative abilities can not be achieved by daily study and written education. They must be practiced in society. Practice is the only criterion for testing truth. Only in a specific social environment can students It is really tested whether the relevant behavior of the students can be accepted by the society and

whether the students can withstand the test of society. As an effective way to build students' core competitiveness, innovation and entrepreneurship education requires the cooperation and efforts of students and teachers, in order to cultivate a group of comprehensive accounting professions that can truly adapt to social development and contribute to the creation of an innovative country in China. Talent.

## Conclusion

Nowadays, in the context of new innovations, it has become necessary for accounting students to improve their core competitiveness. Because core competitiveness is difficult to replace, it should have no strategic equivalent. The so-called strategic equivalent means that if two different resources or competitiveness can be used to implement the same strategy, then the two resources or competitiveness are strategically equivalent. In general, the more a competitive advantage comes from the combination of knowledge and skills, the more difficult it is to find a strategic alternative.

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