

Research on School-Enterprise Cooperation Model and Training of Applied Talents in Financial Management Specialty

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Abstract: School-enterprise cooperation is an effective mode of training applied talents, and also an effective way to improve the level of training applied talents. This paper explores some problems existing in school-enterprise cooperation, puts forward a more feasible model and applies it in the field of financial management specialty. The purpose is to enrich the existing school-enterprise cooperation model, accumulate experience for the cooperation between applied undergraduate colleges and enterprises in the field of economic management specialty, and promote the innovation and development of the training model of school-enterprise cooperation talents.

1. Introduction

School-enterprise cooperation is an important mode of cultivating applied undergraduate talents. The core of this mode is to combine the students with certain theoretical knowledge trained by the school with the practice of the enterprise through the two-way intervention of the school and the enterprise, and to become the advanced applied talents required by the state and society in practice^[1].

Many schools are practicing the school-enterprise cooperation model, but in the process of cooperation, they often neglect the analysis of the needs of enterprises, resulting in insufficient motive force for cooperation. In addition, when cooperating, they often choose large-scale enterprises to cooperate, and the specialty of cooperation is often limited to science and engineering^[2]. In a word, the basic problem in school-enterprise cooperation at present is that the cooperation between schools and enterprises lacks the power source and does not consider the needs of enterprises. In order to make school-enterprise cooperation develop in depth, we must explore the long-term mechanism of school-enterprise cooperation. In view of this, the article takes the Five Rings Group as the cooperation platform, and constructs the motive power source mode of school-enterprise cooperation for financial management specialty^[3].

2. Construction of Motivation Source Model of School-Enterprise Cooperation for Financial Management Major

After investigating and investigating the Five Rings Group, the financial accounting of the entrusted processing business of the financial department of the Five Rings Group is not perfect^[4]. The reason is that the financial and accounting personnel of the company lack the corresponding knowledge and skills. Corporate financial accounting is the basic link of enterprise financial management, and financial management is an important guarantee for the company to achieve economic benefits. In order to improve the economic benefits of the enterprise, at the same time, in order to improve the practical teaching quality of the college and the practical ability of the students, so that enterprises, schools and students can benefit from three aspects, this paper constructs the power source model of school-enterprise cooperation of financial management specialty^[5].

2.1 Enterprise's "Value Maximization" as a Breakthrough to Promote the Deep Integration of School-Enterprise Cooperation.

The characteristics of financial management specialty mainly lie in confirming, measuring, recording and reporting the process and results of the change of enterprise's capital movement, so as to provide reliable decision-making information for enterprise managers, so as to realize the financial management goal of maximizing enterprise's value^[6]. Therefore, the joint point of school-enterprise cooperation is to maximize the value. Only when the enterprise is profitable, can it play an active and active role in school-enterprise cooperation.

In the process of cooperation, the school actively utilizes the existing teaching resources to solve the problems existing in the process of enterprise financial accounting, puts forward the countermeasures, the role of teachers as consultants, targeted knowledge training for relevant personnel of enterprises, and formulates feasible business accounting system for enterprises, etc. Through these measures, enterprises can establish and improve the financial accounting system, which is helpful to the effective operation of financial management and maximize the value of enterprises^[7].

2.2 "Win-Win" as its Grasp to Provide Motive Force for School-Enterprise Cooperation.

Enterprises achieve "value maximization", and schools and students benefit equally^[8]. When enterprises gain benefits, they will actively participate in the school teaching operation system, participate in personnel training programs, curriculum system construction, training system construction and even to school teaching, school teaching quality and practical teaching ability will inevitably be improved. Students can improve their vocational skills and directly obtain employment opportunities^[9]. Cooperation can satisfy the needs of the three parties, thus ensuring the effectiveness of cooperation and providing a driving force for school-enterprise cooperation.

2.3 Long-Term Mechanism for School-Enterprise Cooperation.

School-enterprise cooperation requires schools to establish a talent rating system and help enterprises to build performance evaluation system. The construction of evaluation system can make a correct judgment on the effect of school-enterprise cooperation scientifically and reasonably, so as to add sustained power to the school-enterprise cooperation system and make the whole system run smoothly^[10].

3. Application of Motivation Source Model of School-Enterprise Cooperation in Financial Management Specialty

3.1 Training Financial Managers in Theory.

To formulate a reasonable training plan for the company's financial and accounting personnel, and to train the company's personnel purposefully and hierarchically, so that they can fully understand the role of financial accounting and master the methods and procedures of financial accounting.

3.2 Determining the Process of Commissioned Processing Business.

Managers make decisions. The production of enterprise's products is a combination of self-production and commissioned processing, but mainly by commissioned processing. For those who need outsourcing and processing, the manager in charge of production organizes the supply department, sales department, production technology department, finance department and production workshop to conduct investigation and research, and determines the enterprises with good quality and low price to purchase or process for our company, and then the supply department carries out the specific implementation.

Supply Department organizes implementation. First of all, sign a supply or processing contract with the supplier. Copies or copies of the contract are sent to the financial and sales departments at the same time to ensure the follow-up financial accounting. Secondly, implement procurement or

processing.

3.3 Establishing Management System for the company's Entrusted Processing Materials.

Strict warehouse entry and exit procedures. In the process of entrusting external processing, materials in and out should be managed and controlled. Strictly adhere to the warehouse entry and exit procedures, that is, purchase and processing materials for warehousing procedures, receiving goods and sending processing materials for warehousing procedures, in order to ensure the safety and integrity of enterprise assets.

The determination of the cost of commissioned processing materials. Inventories processed by enterprises entrusted by other units shall be treated as actual costs by the actual consumption of raw materials or semi-finished products, processing fees, transportation fees, loading and unloading fees and insurance fees, as well as taxes accruing to costs as prescribed. In addition, we should also pay attention to the problem: if the material of the enterprise is accounted for according to the planned cost, the difference of material cost should be borne by the material when sending out the entrusted processing material at the same time. When the consigned processing materials are recovered, the difference of material cost caused by purchasing materials and transferring them to warehouse at the same time should be considered. If the consumption tax is involved, the consumption tax paid for the continuous production of taxable consumer goods shall be included in the "taxable fee-taxable consumption tax", and the consumption tax paid for the commissioned processing of taxable consumer goods directly for sale after recovery shall be directly included in the cost of the commissioned processing materials.

4. Benefit Analysis of Cooperation

Through the establishment of four-level training evaluation model to carry out the benefit analysis of school-enterprise cooperation. Through holding seminars and questionnaires with the company, we collect the financial personnel's views on financial training, such as teachers, training methods, contents, learning experience, and so on, so as to provide reference for the improvement of the content and methods of financial training. Then we use scenario simulation to study and evaluate the understanding and mastery of financial training of financial personnel. Assessment: Through the observation of the behavior of teachers, business managers and financial personnel during a period of time after the training, to assess whether their behavior has changed before and after the training, as well as the self-evaluation of the trainees themselves, that is, whether they have used the knowledge learned from the training in their work to conduct behavioral assessment; finally, the final training is evaluated through the overall effect. The effect is remarkable.

In a word, the construction of the power source mode of financial management specialty can benefit schools, enterprises and students from it. Basically, a "win-win" cooperation pattern has been formed, which provides a power source for long-term and effective cooperation between schools and enterprises, and a reference basis for cooperation between applied undergraduate colleges and small and medium-sized enterprises.

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