

Exploration of Training Measures for Applied Undergraduate Finance and Accounting Professionals

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Abstract: Training compound talents that meet the needs of enterprises and society is the training goal of accounting major in Applied Undergraduate Colleges and universities. This paper introduces the basic situation of the talents training of the accounting department of Dianchi College of Yunnan University, and conducts investigations on students, and proposes the training ideas of future accounting talents based on the goal of talent training.

1. Introduction

The quality and professional competence of Accountants is one of the important contents of the competition of comprehensive national strength in the world today [1]. At present, the total number of Accountants in our country is nearly 20 million, but at the same time, there is a shortage of millions of accountants [2]. The “13th Five-Year Plan for Accounting Reform and Development” proposes that we must actively promote the transformation and upgrading of accounting work, and strive to train 30,000 management accounting talents by 2020 [3]. Accounting major is one of the most practical majors in applied undergraduate colleges. How to promote the development of students' comprehensive quality and meet the needs of enterprises and society is an urgent problem to be solved in the application of undergraduate accounting professionals [4].

2. Basic Situation of School of Accounting, Yunnan University Dianchi College

Yunnan University Dianchi College is located in Kunming City, Yunnan Province, China. It is an independent college sponsored by Yunnan University, the only “double first-class” University in Yunnan Province and approved by the Ministry of Education. It is the largest independent college in Yunnan Province. Since its inception in 2001. With Yunnan University's advanced school-running concept, strong comprehensive strength and flexible school-running mechanism, it has formed a general undergraduate college with coordinated development of economy, law, education, liberal arts, science, engineering, management and art, and the main purpose of which is to train high-quality applied talents. The school has 11 branches, 2 public teaching departments, 50 undergraduate majors, more than 19,000 full-time students from 27 provinces (cities and districts) in China. It is an independent college with first-class talent training quality in Yunnan Province. Over the past ten years since its establishment, nearly 40,000 outstanding graduates have been trained for the society. The graduate admission rate of the school has been ranked first in the independent colleges of Yunnan Province for 14 consecutive years. It ranks among the top universities in the province and is known as the “cradle of graduate students”. The graduates of civil servants and institutions have been ranked among the top universities in Yunnan Province, and they are known as the “cradle of civil servants.” The school has won the title of “National Graduate Employment Typical Experience University” and “National Deepening Innovation and Entrepreneurship Education Reform Model University”, and is the only independent college in China that has won this honor.

The School of Accounting was officially established in September 2012. It has two undergraduate majors, accounting and financial management. In 2018, the number of students in the College reached more than 4500. The accounting and financial management profession has delivered thousands of undergraduate professionals to the country.

3. Basic Situation of Talents Training in Accounting School

3.1 Professional setup

The school of Accounting has two undergraduate majors, accounting and financial management.

Accounting is an important part of economics and management. It is based on the collection, classification, accounting and comprehensive analysis of financial activities and management data. Research and plan capital movements and capital operations to effectively manage an applied discipline of economic activity.

Accounting specialty trains applied undergraduate accounting professionals with humanistic spirit, scientific literacy, innovative consciousness and integrity to meet the needs of modern market economy. Students are trained to master the basic theories, knowledge and skills of management, economics, accounting and finance, and to be familiar with the principles, policies, laws and regulations of financial accounting and economic management. Solid foundation, broad knowledge, high comprehensive quality, innovative spirit, with a strong ability to analyze and solve problems. Strong linguistic and literary expression, interpersonal communication, information acquisition, and the ability to analyze and solve practical problems such as accounting, finance, investment, tax planning, business management, and business decision-making. Be a high-quality applied management talent with comprehensive development of morality, intelligence and body. Graduates of this major are qualified to work in financial accounting and management, teaching and research in various enterprises, financial institutions, institutions and government departments.

Knowledge Requirements: Master the basic theory, knowledge and skills of management, economics, financial accounting and finance, and be familiar with the laws and regulations of financial accounting and economic management. Master the theory and methods of accounting, auditing, cost accounting, investment, financing, capital operation, asset management, tax planning, and modern enterprise organization and government economic management.

Ability Requirements: Basic accounting practice, accounting statement analysis, project management, investment and financing decision-making and other practical skills, skilled use of financial accounting software for economic accounting and tax planning. Has a good professional quality, strong language and writing skills, communication skills, information acquisition capabilities and analytical problems to solve problems.

Quality Requirements: With humanistic spirit, scientific literacy, innovative consciousness and integrity quality, with the spirit of dedication and teamwork, to become a high-quality application-oriented talents to meet the needs of economic and social development.

Financial management is an important part of management science. It is an economic management work to organize financial activities of enterprises and institutions and deal with financial relations according to financial laws and regulations. Financial management is a management and management discipline that studies how to manage the fund movement through management activities such as planning, decision-making, control, assessment, and supervision to improve capital efficiency.

This major trains high-quality application-oriented undergraduate specialists to meet the needs of modern market economy. The major of financial management focuses on the financial activities of enterprises and institutions, the operation of capital market and the management of banks and securities companies. Cultivate students to become a master of accounting methods, financial analysis skills and investment and financing theory, with financial decision-making ability. It is capable of competent professionals in financial accounting and analysis, investment decision-making and management, financial planning and capital operation of various enterprises and institutions, government departments and financial institutions such as banks, securities, insurance, trusts and funds.

Knowledge Requirements: Master the basic theory, basic knowledge and basic skills of Finance and economics specialty, be familiar with financial laws and regulations, master the theories and methods of accounting, auditing, cost accounting, investment, financing, capital operation, asset management and modern enterprises, institutions and government economic management.

Competency requirements: Proficiency in the use of financial accounting software for economic accounting, capital operations and tax planning, with a good professionalism and professionalism. Strong vocabulary and verbal ability, communicative ability, information acquisition ability and ability to analyze problems and solve problems.

Quality Requirements: With humanistic spirit, scientific literacy, innovative consciousness and integrity quality, to become a high-quality application-oriented management personnel to meet the needs of economic and social development.

3.2 Core curriculum design

There are 8 core courses in accounting specialty, including accounting principles, primary accounting practice, intermediate accounting practice, cost accounting, management accounting, financial control and ERP experiment, auditing, tax accounting and tax planning.

The financial management major has seven core courses, namely accounting principles, intermediate financial accounting, financial management finance and investment and financing management, cost accounting, management accounting, tax accounting and tax planning.

3.3 Setting up Practical Teaching System

The practice teaching of Accounting Specialty in Dianchi College of Yunnan University has formed a systematic and gradual practice teaching system after six-year construction. In the first and second grades, the practical teaching curriculum is integrated into the theoretical curriculum by “embedded” method. For example, “Cashier Practice Module” is used in Accounting Principles and Training Course, and “Kingdee K/3 Basic Platform” is used in Junior Accounting Practice Course to carry out teaching. In the second and third grades, practical teaching courses will be offered to improve students' practical ability, such as entrepreneurship and industrial sand Table, accounting computerization and ERP experiment, and corporate business against sand Table. In the fourth grade, a cross-professional comprehensive simulation training course was established to improve students' comprehensive application ability by simulating the production and operation activities of the company.

At present, six exclusive and shared laboratories have been established in the accounting specialty of Yunnan University Dianchi College.

A comprehensive financial accounting laboratory for small and medium-sized enterprises, with single organization accounting as the main body, and an industrial sand Table laboratory with manufacturing enterprises as the background have been built. The financial accounting comprehensive laboratory also includes an accounting manual training laboratory. The software equipped in the laboratory is: basic training platform (including Kingdee K/3 basic accounting actual adjustment platform, cashier practical training platform and tax training). platform). The industrial sand Table laboratory is equipped with teaching aids and supporting teaching software for industrial enterprises to simulate teaching.

Owing to the specialty characteristics and close connection, the school combines the three institutes of economics, management and accounting to promote the development of practical teaching. The three institutes have constructed four laboratories, two of which are ERP integrated laboratories, equipped with Kingdeer K/3ERP V13.1 system. The multi-professional simulation training laboratory is equipped with a cross-professional simulation training platform teaching software; the management type simulation laboratory is equipped with teaching aids and configuration teaching software for commercial enterprise simulation management teaching.

From 2012 to 2017, courses have been offered to students majoring in accounting and financial management from 2009 to 2017. The number of beneficiaries has reached more than 8,800, and the feedback of practical teaching is good. From 2013 to 2016, students participated in all kinds of accounting skills competitions in the province and got good results and second and third prizes at the provincial level. In October 2016, the school participated in the National Applied Talents Comprehensive Skills Competition for the first time – 2016 Kingdee Cloud Management Innovation Cup, and won the “First Class Award” and “Best Award for the Undergraduate Group” and “Best Popularity Award” in the Golden State Finals.

3.4 Construction of Teachers' Team

Accounting College has formed a relatively team of practice teaching double-qualified. Among the 26 full-time teachers in Accounting College, there are 2 certified accountants, 1 certified tax accountant, 1 senior accountant and 6 accountants. 1 economist, 1 statistician, 2 teachers obtained the qualification certification of ERP financial manager (senior) awarded by the Ministry of Industry and Information Technology.

3.5 School-enterprise cooperation and international training

At present, the College of Accounting and the Yunnan Provincial Agency Accounting Industry Association have signed a school-enterprise cooperation agreement and established an internship base. In 2018, we signed the project of ACCA Directional Class with Shanghai Golden Education and Training Co., Ltd. Opening ACCA Directional Class can better meet the needs of domestic and international economic development and train high-quality, internationalized and compound high-end professionals with international accounting and international accounting expertise. Combine academic education with vocational qualification education, broaden students' international vision, build a high-end education platform, and effectively promote the internationalization of senior accounting talents.

4. A Survey of Students' Needs in Accounting School

4.1 Purpose of investigation

Understand students' understanding and opinions on the major and their attitudes towards the future.

4.2 Survey subjects

The survey selected 351 students from four classes in the second year of the major to investigate the areas and issues that they are most concerned about.

4.3 Survey methods and steps

The first step is to divide the class into 7 groups, each of which has three projects through brainstorming.

The second step is selected 7 items from 22 alternatives in the whole class, and the Delphi method was used in the specific decision-making method.

4.4 Findings

4.4.1 Understanding and Views on the Major

In the end, 28 results of Communist students in four classes were collected. Five problems that students are most concerned about in their professional study were obtained by sorting them out, as shown in Table 1.

Table 1 Issues of greatest concern in the field of expertise

Sort	Findings
1	Application of accounting software (Javascript, Excel, ERP software, etc.)
2	Big Data, Cloud Computing, Block Chain, AI
3	Intelligent Finance and Intelligent Accounting
4	Tax planning
5	Other issues of concern to accountants (stress management, health issues, self-control, memory methods, communication skills)

Through the survey, we know that students generally care about the impact of technology on financial and accounting work. The development of big data, cloud computing, block chains, AI and other technologies has impacted the traditional accounting work. What is the difference between

future financial and accounting work and traditional financial and accounting work? Students are more concerned about it. While reasonably predicting the future situation of human-computer cooperation in the field of Finance and accounting, students also express their worries about their future career development. In addition to technology trends, students are more concerned with accounting software and accounting theory, what to learn and how to learn is the focus of students. In addition, the comprehensive ability and physical and mental health of accountants are also a concern. In the comprehensive ability, the most mentioned is the cultivation and promotion of self-control and communication skills. The problem of hair loss of accountants is also a project that has been mentioned a lot.

4.4.2 Attitudes towards the future

Faced with the impact of technology represented by artificial intelligence on traditional accounting work, the survey team used questionnaires to understand students' views on this issue. The survey results are shown in Table 2.

Table 2 Views on whether AI will replace traditional accounting work

Option	Fully met	Most will be replaced.	Partial substitution	Substitution of small parts	Will not replace
Percentage	0.57%	29.06%	61.82%	6.84%	1.71%

The results show that most of the respondents believe that AI will partly replace the repetitive and standard work of traditional accounting, such as accounting. Financial analysis, financial decision-making, etc. still require people to work.

Students' attitudes towards the future will affect their enthusiasm for professional learning. According to the survey, less than 5% of the respondents are pessimistic about the future. The specific results of the survey are shown in Table 3.

Table 3 Expectations for the future

Option	Very optimistic	Very optimistic	commonly	Not optimistic	Very unoptimistic
Percentage	5.98%	58.12%	31.05%	4.28%	0.57%

5. Thoughts on Training Accounting Talents in the Future

The application-based undergraduate accounting major is mainly to train talents who meet the needs of financial institutions in enterprises and institutions. Therefore, the future talent training idea is to strengthen practical teaching, deepen the cooperation between schools and enterprises, and develop international training.

5.1 Strengthen Practice Teaching and Build Financial Sharing Simulation Training Platform

Mobile interconnection, artificial intelligence and big data have had and are having a multidimensional impact on the accounting industry. The change of enterprise demand has become the internal motive force of accounting transformation and upgrading. Technological renewal has become an external means of accounting transformation and upgrading. The interaction of the two will promote accounting to enter the era of "general accounting". There are four changes in "General Accounting". One is the expansion of work functions, from accounting to analysis, decision-making and management. Second, the work requirements have been improved. Financial work and business requirements must be combined. Financial analysis is not only a financial analysis, but also a business-oriented financial analysis. Third, the scope of work has been expanded. It has assumed the responsibility of internal accounting and the role of internal accounting. From serving external services to serving the boss; fourth, the amount of information has expanded, from financial information to business information.

Financial sharing service has become a new management mode, which has been adopted by more and more large group enterprises. Financial sharing will replace the vast majority of

accounting personnel. ACCA (2017) “China Shared Services Research Report” shows that 76.0% of the enterprises surveyed with annual income of more than 10 billion RMB have established Shared Services Center. Among the enterprises surveyed with annual income of less than 10 billion RMB, 38.1% of them have established shared service centers. Financial sharing replaces 93% of expense reimbursement and 70% of current accounts, general ledger management and asset management, but only 20% of budget forecast, data analysis and management report can be replaced. The demand structure of enterprises for talents has also undergone tremendous changes. As a practical accounting major in applied undergraduate colleges, it is necessary to embed the model of financial sharing services into teaching, which not only promotes the development of students' comprehensive quality, but also meets the needs of enterprises and society.

The implementation of financial sharing has become an inevitable trend of future enterprise development. Through the establishment of Financial Sharing Service center, enterprises aim to achieve economies of scale in financial accounting, thereby streamlining personnel and effectively controlling costs. It has banned a large number of repetitive business operations, achieved professional division of labor, and achieved efficient processing with standardized business processes. The financial work of enterprises is shifting from “accounting type finance” to “management type finance” and then to “strategic finance”.

Under the mode of Financial Sharing service, basic financial accounting will be centralized and unified, and the position of financial personnel will change from financial accounting to management accounting. The change of financial roles, working methods and contents will require higher and higher comprehensive quality of financial personnel, while the demand for the number of financial personnel will be greatly reduced. The changes in the demand for accounting personnel in enterprises will inevitably have a huge impact on the employment situation of accounting graduates in applied undergraduate colleges. In the practice teaching, through the construction and use of the financial sharing simulation training platform, students can be integrated with the actual situation and quickly integrated into the work of the enterprise.

5.2 Deepening School-Enterprise Cooperation and Internationalization Training

School-enterprise cooperation can make schools more aware of the real needs of enterprises for talents, and thus more targeted training. Deepening the breadth and depth of school-enterprise cooperation, establishing more practice bases and employing more double-qualified teachers are the training ideas of Applied Undergraduate finance and accounting major. In order to train high-quality, internationalized and compound high-end professionals with international accounting and accounting expertise, it is also a direction for future development to build an education platform with well-known training institutions in China. Compared with the traditional curriculum and teaching methods in universities, various training institutions are more flexible in curriculum design and more close to the market demand. Although the curriculum, teaching mode and teacher evaluation of training companies have obvious characteristics of commercialization, the purpose of training students in Colleges and universities is quite different from that of training institutions. Some of the contents and practices of these institutions may not be suitable for ordinary colleges and universities, but there are still many places worth learning and learning from the cutting-edge and practical aspects of curriculum design and the reform measures in the teaching mode. Deepen cooperation with enterprises and training institutions, and improve the existing curriculum system based on the actual needs of enterprises and the training training mode of training institutions, such as the introduction of the latest cases suitable for classroom teaching in training institutions. Try to develop flexible teaching methods such as classroom roundtables, course papers, and group assignments to develop after-school practice materials based on the “Internet Plus” environment.

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