

Research on the Problems in the Training of Financial Accounting Talents in Colleges and Universities under the New Normal Situation

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Abstract: As China's economy enters a new normal, innovation development will become the biggest driving force of China's economic development, and innovation development needs to play the role of innovation and entrepreneurship education in Colleges and universities. Based on the breakthrough of the development of colleges and universities and the current situation of financial management and the training of senior accountants, the author analyses the problems of the training of high-level financial accountants under the new normal situation. Finally, the paper puts forward the countermeasures and suggestions for the training of financial and accounting talents under the new normal situation. The results show that under the new normal situation, it is necessary to strengthen the training of accounting talents and do accounting work well, both for the public sector and enterprises.

1. Introduction

As China's economy enters a new normal, innovation leads development has become the biggest driving force for China's social development [1]. The more the economy develops, the more important the accounting, the new normality of the economy puts forward new requirements for the cultivation of financial accounting talents in colleges and universities, and also brings new opportunities and challenges [2]. Accounting institutions and personnel as the direct implementers of accounting supervision, their responsibilities are not the same as unit responsibilities [3]. To realize the theme of the era of innovation and development, we must lead new development with new ideas, stimulate the vitality of colleges and universities, enhance the ability to innovate, and closely integrate the innovation and entrepreneurship education of colleges and universities with China's economic transformation. At present, China's higher education investment is "to establish a system of government funding, supplemented by other channels to raise funds for higher education, so that the development of higher education and the level of economic and social development are compatible" [4]. The problems of accounting education concepts are as follows: the teacher-centered education concepts are still deep-rooted, the concept of "quality education" has not been widely accepted, and the lack of "lifelong education" and so on [5]. At present, financial and economic education in Colleges and universities should take the opportunity of deepening the comprehensive reform of higher education, and correctly handle the relationship between the law of higher education itself and social development [6].

2. Methodology

Over the past 30 years of reform and opening up, China's economic and social development has achieved remarkable achievements. At present, it has become the world's largest trader of goods, the world's second largest economy, but China is still a developing country, and the task of development is still very arduous [7]. The construction of endogenous power needs to rely on external forces. The policy support of the Ministry of Education's "loan-running school" provides strong policy support for the capital demand business between universities and banks, and provides an important financial guarantee for colleges and universities to keep pace with the times [8]. The reform of accounting education concept should implement the educational concept of accounting education with moral education as the first and ability as the most important. Following the law of financial personnel

training and education, and based on the practical requirements of the training mode of financial professionals in Colleges and universities, a perfect cooperation platform of production, teaching and research is established [9-10]. In the process of teaching, we should strengthen the cultivation of students' abilities and focus on improving their learning, practical and innovative abilities. However, the accountants in Colleges and universities are not as full-time as other colleges and universities in the country. Instead, they are bound by the idea of waiting and watching. Because of the limitations of the experience and ability of Accountants in Colleges and universities, it is an advisable risk aversion way to insure professional risks.

Under the background of economic globalization, government, enterprises and universities, as the three driving factors of regional economy, interact with each other through market demand, thus forming a triple helix relationship of three forces. Generally speaking, the constituent elements of accounting supervision responsibility include fault, damage facts and causality. Accounting value education should have the characteristics consistent with the basic value system of modern human civilization, which includes fairness, justice, freedom, equality, fraternity, democracy, rule of law, human rights and so on. It should be embodied as "justice, honesty, honesty and diligence". As an important part of economic management, accounting is a bridge between microeconomics and macroeconomic communication, and a reflection of the relationship between the government and microeconomic entities. It is also a comprehensive reflection of various economic relations such as consumption relations, distribution relations, production relations and exchange relations. Regardless of whether it is from the professional title or from the academic qualifications, the accounting talent team in the university has the pain of the top of the talent pyramid, the lack of high-level talents, the uneven quality of the talent team, the overall quality needs to be continuously improved, and the academic structure needs to be continuously optimized. However, under the background of the changes in the accounting education environment, especially the research on the accounting education concept under the new economic normal is still insufficient.

3. Result Analysis and Discussion

Regarding the issue of accounting education, different scholars have put forward their own views in recent years. So far, the world's most successful innovation and entrepreneurship education is the "Silicon Valley Miracle" of the United States. The exercise of supervisory duties by accountants is the last link of the entire economic activity business. Excluding the fact that accounting personnel subjectively and intentionally produce false accounting information, the fault of accounting personnel is not the main cause and direct cause of the consequences of the violation. It is of great practical significance to employ well-known experts, scholars and professors in the fields related to finance, accounting and finance, broaden the vision and train of thought of reserve accountants in Colleges and universities, and comprehensively improve the comprehensive quality and management ability of Accountants in Colleges and universities. If accountants are to blame for deliberate violations of financial discipline by agents or examiners, it is obviously inconsistent with the original intention of auditing. Innovation and entrepreneurship education is not a one-off professional skill education.

In contrast, the innovation education of entrepreneurship in Chinese universities started late. With the rapid development of market economy and the rapid change of knowledge economy, the innovative knowledge field has undoubtedly become the leader. Therefore, as the breeding ground of innovative knowledge, universities in the region should receive more attention. The connotation of accounting education concept can be summed up as a concept system with capital movement as the core. Accounting work through the generation and provision of accounting information, comprehensive and continuous monitoring and control of the reproduction process, is not only an important basis for enterprises and institutions to carry out production and management activities, but also an important basis for the government to carry out macroeconomic management. If an accountant can prove that he is not at fault and maintains due diligence, he should not be held accountable.

4. Conclusions

In the practice of innovation and entrepreneurship teaching, guided by the educational concept of “starting a business is the value of scientific knowledge”, and repeatedly exploring the practice, we finally explored a “three-in-one” school-running law. Professional quality is the core of the overall quality of accountants. Improving the professional quality of accountants is conducive to improving their competency, and thus better accomplishing tasks and fulfilling corresponding duties. Therefore, on the premise of fulfilling the basic teaching and scientific research tasks, universities should adjust the training objectives and modes appropriately, strengthen contacts with relevant institutions and explore the types of regional talent demand. Through a variety of ways of training, actively explore the mode of running schools with enterprises and governments, and cultivate practical and comprehensive talents that are really conducive to economic progress.

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