Research on the Orientation and Top-Level Design of Talent Cultivation in Accounting Majors—A Case Study of Hubei Minzu University

Qiusheng Lu[1,2], Yaxuan Wang[1,*]

[1]School of Economics and Management, Hubei Minzu University, Enshi, Hubei, China

[2]Research Center for Ecological and Cultural Tourism of Western Hubei, Enshi, Hubei, China

*Corresponding author

Keywords: Accounting, Accounting Major, Talent Cultivation, Practical Teaching

Abstract: The reform of talent cultivation models is the highest guide and priority in the talent training of universities. The "Several Opinions on Fully Improving the Quality of Higher Education" (Higher Education [2012] No. 4) and the "National Medium and Long-term Educational Reform and Development Plan Outline (2010-2020)" propose that higher education needs to optimize its structure, focus on regional economic and social development, and develop distinctive characteristics. Universities should combine their realities, comprehensively deepen educational and teaching reforms, and truly achieve the development and construction goals of talents in various majors. Different types of institutions have their disparities in terms of education funding, scale, discipline construction, faculty strength, and student quality, hence the goals of talent cultivation should not be homogenized. Facing the heterogeneous demands of the society for mass higher education, the undergraduate accounting program of Hubei Minzu University has established a high-level applied talent cultivation goal, created a "knowledge, ability, quality" three-dimensional talent cultivation system, and reconstructed the content of talent cultivation combining professional education with student innovation and entrepreneurship, professional education with business practice, and professional education with job competence.

1. Talent Cultivation Orientation for Undergraduate Accounting Majors

Accounting historian Chatfield once said, "The development of accounting is reactive," and "accounting primarily evolves in response to the business needs of a particular period and is closely related to economic development." Things are developing, and the training objectives of undergraduate accounting majors are dynamically evolving, complementing the development of the socialist market economy. The more the economy develops, the more important accounting becomes. Since the reform and opening up, China's accounting education has undergone unprecedented development, experiencing stages of full recovery, reform exploration, rapid development, and popularization. The training objectives and standards for accounting talents have been timely adjusted at each stage. In recent years, constant changes and adjustments in economic, financial, and tax regulations essentially require accounting work to shift from traditional bookkeeping to higher-end management fields like internal control, investment and financing decisions, mergers and acquisitions, value management, strategic planning, corporate governance, and accounting informatization. The focus of practice is shifting from traditional financial accounting to management accounting[1]. Currently, there is an asymmetry in the supply and demand of accounting talents. On the one hand, there is an excess of low-end talents with primary accounting skills; on the other hand, there is a shortage of high-end talents with rich experience, strong professional capabilities, and professional ethics. The rapid development of networking technology, diversification of educational methods, and openness of educational resources have led to changes in students' learning methods. The cancellation of accounting qualification certificates and the raising of entry thresholds have forced a reform in accounting education[2].

High-quality accounting education is an effective way to support and enhance the status of accounting. The talent cultivation in the accounting major should be oriented towards well-educated

  DOI: 10.25236/ssehr.2023.015

professional talents [National Standards for Undergraduate Major Teaching Quality in Ordinary Higher Education Institutions, Higher Education Accounting Committee of the Ministry of Education, Jan 2018]. The changing environment of educational reform, adjustments in financial and economic laws and regulations, contradictions in the supply and demand of accounting professionals, and changes in contemporary students' learning methods have triggered reflections on our school's approach to accounting talent cultivation. Hubei Minzu University's accounting major involves professional teachers in market research and related training. In line with the "National Standards for Undergraduate Accounting Major Teaching Quality," the training objective is set to cultivate high-level, application-oriented accounting professionals. In the process of reforming the talent cultivation model, the goal is to design effectively using scientific methods[3].

2. "Knowledge-Ability-Quality" Mainline Framework for Professional Talent Cultivation

The "National Standards for Undergraduate Accounting Major Teaching Quality" further state that cultivating high-quality accounting talents should focus on aspects like higher education professionalism, accounting practice, integrity awareness and professional ethics education, accounting skills and continuous learning ability, certification and licensing systems, and quality assurance of accounting education courses. In summary, high-quality accounting talents should possess the corresponding knowledge reserves, ability levels, and quality cultivation[4].

2.1. Building a Curriculum Cluster Based on Knowledge Cultivation

Gorky said, "Knowledge is the ladder to heaven." Knowledge is power; without knowledge, there is ignorance and no progress for humanity. Knowledge is the subjective reflection of the inherent properties or internal connections of objective things in people's minds and is also the ladder and carrier for forming human abilities. Combining the "National Medium and Long-term Talent Development Plan Outline (2010-2020)", "National Standards for Undergraduate Accounting Major Teaching Quality", and surveys of employers and graduates, the knowledge needs for accounting talents are described as follows: The knowledge structure of undergraduate accounting students consists of disciplinary foundational knowledge, professional knowledge, and other knowledge. They should systematically master basic theories, methods, and skills of accounting, understand the theoretical frontiers and development dynamics of the discipline and domestic and international systems, and possess knowledge in humanities, natural sciences, and social sciences. Learning and practice are the main means of acquiring knowledge and the main ways of knowledge formation for accounting professionals, with course teaching being the primary channel for student learning and practice. This requires scientifically and reasonably constructing a corresponding curriculum system based on the knowledge content requirements for accounting professionals. There are mainly two existing curriculum system settings: 1. Single-track, the "public courses + professional foundation courses + professional core courses + elective courses" mode, which is the current mainstream model. 2. Dual-track, the first layer being professional foundation and core courses, and the second layer being practical courses in computer information technology, mainly chosen by accounting majors in science and engineering colleges. The cultivation of certain knowledge or skills cannot be achieved by learning a single course alone but requires several internally linked courses to work together. Therefore, it is necessary to break through the above two modes and construct a closely related, logically coherent curriculum group system. According to the required knowledge of the accounting major, knowledge modules are formed, and courses are offered according to these modules to build a curriculum cluster [5].

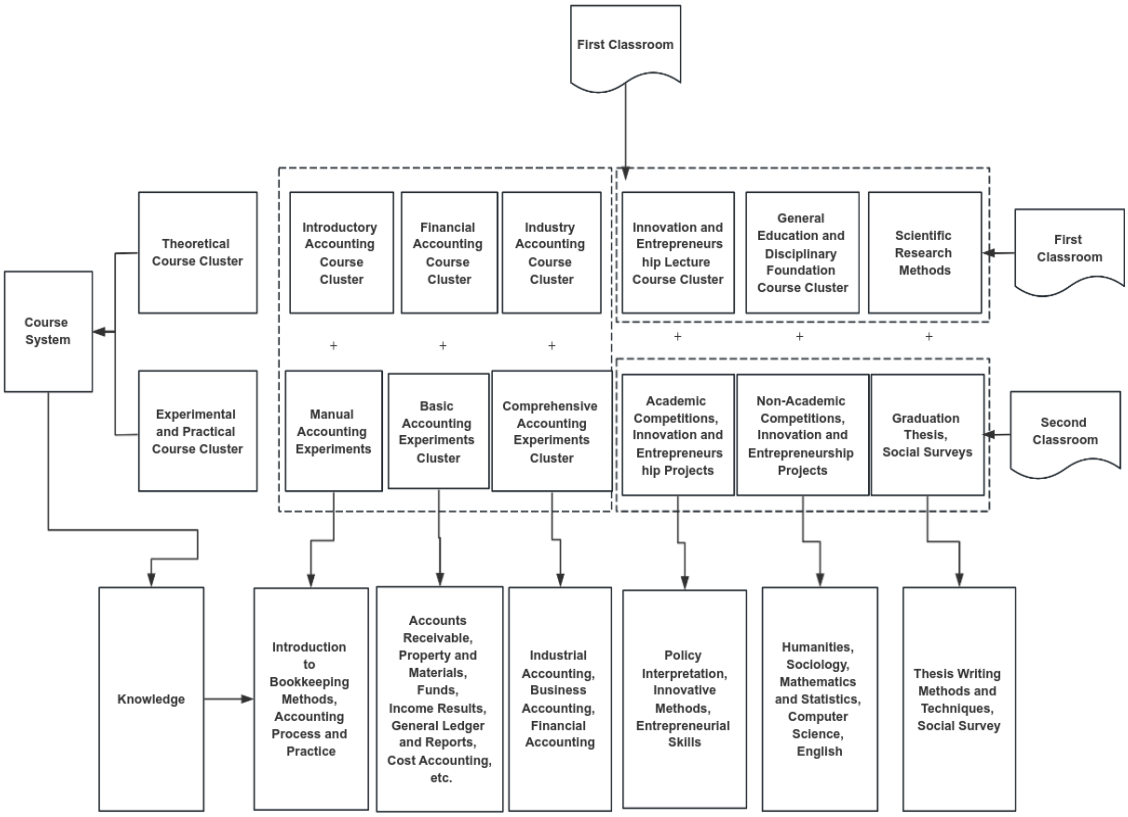

Figure 1: Curriculum Cluster for Accounting Major

As previously stated, theoretical learning and practice are the two main ways for accounting major talents to acquire knowledge. Accordingly, the curriculum cluster is divided into two major modules: theoretical courses and experimental/practical courses (as shown in Figure 1). Horizontally, the curriculum cluster consists of ten sub-modules of theoretical courses and experimental/practical courses. The theoretical course cluster includes introductory accounting courses, financial accounting post-specific courses, industry accounting courses, innovation and entrepreneurship lectures, general education courses, and disciplinary foundation courses, imparting basic theories and methods through classroom learning, quality online courses, micro-courses, etc. Supported by practical courses, they help form perceptual knowledge, with corresponding course sub-modules including manual accounting experiments, computerized accounting experiments, comprehensive accounting experiments, innovation and entrepreneurship project competitions, and other various competitions (computer skills, English speaking, Chinese calligraphy, marketing, etc.). Vertically, the corresponding theoretical and practical course clusters form six sub-modules, imparting students with introductory guidance, bookkeeping methods, accounting process and practical knowledge system; transaction accounting, property and materials, funds, income and results, general ledger and reports, cost accounting, tax declaration, financial management knowledge system; industrial accounting, commercial accounting, nonprofit organization accounting knowledge system; policy interpretation, entrepreneurial skills, innovation methods knowledge system; humanities, sociology, statistics, computer, English mathematics, and other knowledge systems. The sequential relationship between the curriculum cluster and related courses can be addressed through course numbering [6].

2.2. Transforming Knowledge into Skills and Strengthening Practical Teaching

Knowledge is extremely important; without it, humanity wouldn't have achieved anything. However, the saying "knowledge is power" comes with a precondition - it requires the possession of relevant skills to truly transform knowledge into real power and to apply learning into practice, using theory to guide practice. Many university graduates are good in theory but poor in practical skills, scoring high academically but low in ability, possessing knowledge but lacking the capability to use it. This discrepancy has led to low satisfaction among employers, weakened self-affirmation among

graduates, and a downward slide in society's evaluation of the quality of talent cultivation in universities, prompting a rethinking of talent cultivation in higher education. The capability building of college students has become an urgent issue to address in undergraduate education. The fundamental purpose of learning in the undergraduate accounting major is to use knowledge to solve problems in business operations. Professor Wu Shuqing, former president of Peking University, once mentioned: Why hasn't our higher education cultivated masters in liberal arts? Because top talents should not only be knowledgeable but also able to use knowledge for innovation. Rushing for quick success does not cultivate "great scholars" or "masters." Therefore, high-level accounting talents should possess not only a broad and solid knowledge base but also the hands-on and intellectual abilities to solve specific problems. These abilities are a combination of skills and psychological traits, integrating thinking, exploration, and creativity into one external manifestation. What are these abilities? What kind of abilities should university accounting undergraduates possess? To address this question, a network survey was conducted among graduates from 2013-2015, and the analysis of the collected questionnaires indicated that undergraduate accounting students need to have capabilities such as documentation skills, organizational communication, writing work reports, information processing, autonomous learning, and continuous innovation. Overall, the ability structure of accounting undergraduates includes both professional and comprehensive abilities. To achieve the application of learning and guide practice with theory, transforming theoretical knowledge into the ability to solve real problems is not the goal attainable by classroom teaching alone. It requires broadening the teaching platform, innovating teaching methods, and using practical teaching as the main medium for the transformation of knowledge into skills.

In the process of practical teaching, the learning process shifts from "teacher-led" to "student-led," the learning approach from "theory-led" to "problem-led," and the content from "knowledge-led" to "application-led." Such changes and innovations in teaching modes are beneficial for forming students' self-motivated and truth-seeking drive, enhancing their self-management, teamwork, communication and coordination abilities, creating a virtuous cycle of mutual encouragement between teachers and students, and facilitating comprehensive teacher-student interaction and communication. Through practical teaching, students can quickly understand and master professional skills, engaging in professional training as soon as they enter school, converting theoretical knowledge into perceptual understanding, and building professional cognitive abilities and problem-solving skills. The high-level accounting professional practical teaching system is progressively integrated, consisting of manual, basic, and comprehensive modules, achieving a vertical deepening from basic business processing abilities to comprehensive application abilities. Regarding platform construction, on-campus and off-campus practical teaching platforms complement each other, each with its focus. The on-campus practical teaching platform focuses on cultivating students' basic business processing abilities and perceptual cognitive abilities for specific and comprehensive positions through manual, basic, and comprehensive experimental teaching. The off-campus practical teaching platform focuses on cultivating students' real operational levels in actual positions through basic business processing training, basic position internships, and comprehensive position internships. The full integration of on-campus and off-campus experiments and practical teaching comprehensively cultivates students' innovative spirit, entrepreneurial awareness, and innovation and entrepreneurship abilities. The on-campus experimental teaching center provides students with basic knowledge and professional abilities for training, internships, and entrepreneurship at off-campus practical education bases. Off-campus practical education bases are where students practically apply their professional knowledge and skills. Through a certain feedback mechanism, the practical ability demands of the industry and profession influence the on-campus experimental teaching platform, adjusting the content and evaluation of experimental teaching and promoting changes in teaching methods and means, thereby continuously enhancing students' comprehensive abilities (See Figure 2).

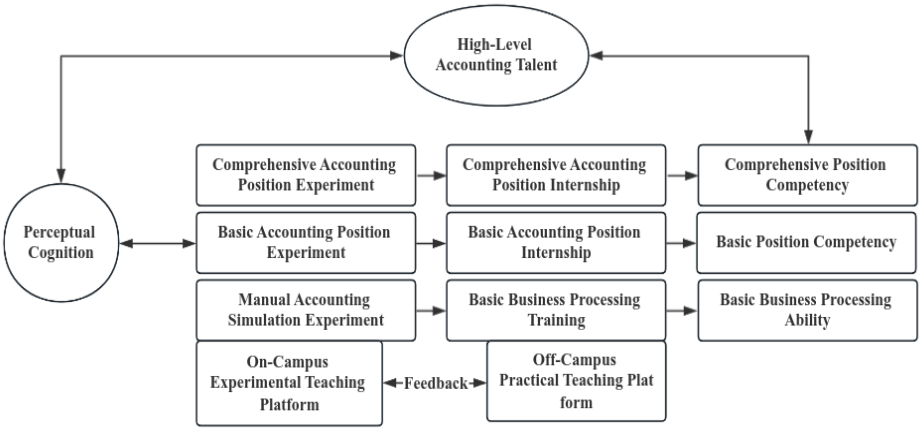

Figure 2: System Diagram of Practical Teaching in Accounting Major

2.3. Internalizing Knowledge and Skills into Qualities, Expanding the Second Classroom

As previously mentioned, knowledge is the foundation, skill is the application of knowledge, and quality is the internalization of knowledge and skills. Having knowledge and skills does not necessarily equate to high quality, but without them, high quality is definitely unattainable. Therefore, the shaping of quality must be predicated on knowledge and skills. Given the current irrational structure of accounting talents, the shortage of high-level accounting talents, and the rising entry barriers for accounting jobs, universities should pay more attention to the quality cultivation of undergraduate accounting talents. The "Standards" state that the qualities of students in accounting majors include three aspects: humanistic and scientific qualities, professional qualities, and physical and mental qualities. These encompass good moral cultivation and social responsibility, basic knowledge and skills in accounting, the basic ability for innovation and problem-solving, physical and mental health, and the correct handling of relationships with nature and society. Overall, this includes professional quality, innovative quality, and physical and mental quality. However, how can accounting education internalize students' knowledge and skills into these qualities? Throughout the history of Chinese education, the emphasis on quality education is evident. "Zhong Yong" (Doctrine of the Mean) proposes the "Five Steps of Learning": "extensive learning, inquisitive questioning, careful thinking, clear discernment, and earnest practice." The Confucian school holds the creed of "self-cultivation, family harmony, state governance, and world peace." The Yuelu Academy advocates the tradition of "extensive learning, insightful thinking, practical application, and nurturing talents." Evidently, the formation of quality education lies in three aspects: learning, thinking, and practice. In short, shaping students' professional, innovative, and physical and mental qualities through learning, thinking, and practice is the crux of talent cultivation in accounting. Learning knowledge and developing skills in the first classroom is far from sufficient; the comprehensive shaping of professional, innovative, and physical and mental qualities needs to be honed in the second classroom, internalizing knowledge and skills into inherent qualities.

The second classroom mainly consists of various competitions, social surveys, graduation projects, innovation and entrepreneurship projects, etc., characterized by their comprehensive nature. The implementation of the second classroom must be based on and supported by the first classroom. Various competitions include academic and non-academic competitions. Academic competitions are student-centered, problem-oriented, and aim to assess professional knowledge and skills through scientific competition activities, emphasizing a strong foundation for accounting talents. Academic competitions can fully verify professional theories, conclusions, methods, and laws, training students' abilities to analyze and solve problems, innovate, and think, enhancing independent research, practical, teamwork, and communication skills. The organization of academic competitions should fully leverage students' self-organization, self-motivation, and collaborative research abilities, especially in university-level competitions, which should be primarily student-organized with teacher support. In provincial and national competitions, more professional and emotional guidance and support from teachers are needed. Non-academic competitions aim to assess students' humanistic and

scientific qualities, emphasizing the broad caliber of accounting talents, involving current affairs knowledge competitions, college English speaking contests, Chinese studies knowledge competitions, computer software application competitions, etc. These are flexible, low-threshold, widely beneficial, and particularly suitable for lower-grade accounting students. Social surveys, a major social research method, systematically collect materials about the research subject through planned, purposeful methods combined with interviews, experiments, questionnaires, literature reviews, field visits, etc. Historically, Chinese accounting undergraduates focused only on studying and neglected social surveys, which weakened the comprehensive quality of accounting talents. The role of social surveys in university accounting education has become increasingly significant. Its practicality, systematic nature, and sustainability help accounting students understand the social status quo, delve into social life, enrich social experience, broaden research horizons, improve communication skills, develop independence, cultivate a pioneering spirit, and correct misconceptions about individualism in personal and professional development. Accounting students can organize social surveys through public welfare activities, holiday internships, professional internships, and course practices. The graduation thesis, aimed at consolidating and enhancing students' basic knowledge and skills, training multidisciplinary theories, knowledge, and skills, and cultivating innovative consciousness and abilities, is a professional paper completed independently using learned knowledge. Graduation projects, an important means of cultivating accounting talents in universities, serve the dual purpose of teaching and assessment. The forms of graduation projects for accounting undergraduates mainly include theses, creative works, financial report analyses, etc. Completing a graduation project requires extensive literature review, learning research methods and writing skills, conducting social surveys, collecting corporate financial data, face-to-face communication with supervisors, etc. This series of processes fully mobilizes students' learning, thinking, and practice, internalizing earlier knowledge and skills into comprehensive qualities to complete the graduation project tasks. As a module of the second classroom, graduation projects often present problems, such as lack of student initiative, inadequate understanding of techniques and standards, and single-method data collection. Therefore, improving the standardized management of graduation projects, enhancing the university research training system, university mentoring, and developing a shared graduation project system are important ways to address these issues. Innovation and entrepreneurship projects include innovation training, entrepreneurship training, and practice projects, usually carried out under the guidance of mentors through writing project proposals, simulating business operations, participating in business practices, developing innovative products or services, etc. Current college innovation and entrepreneurship education includes three levels: 1. Understanding innovation and entrepreneurship through projects, establishing an innovation and entrepreneurship mindset; 2. Becoming an innovative and entrepreneurial person through projects; 3. Developing innovation and entrepreneurship abilities through projects. Innovation and entrepreneurship projects in ordinary undergraduate accounting majors mainly focus on the first and second levels of training. The second platform's innovation and entrepreneurship projects represent an innovation in university talent cultivation, enhancing students' research capabilities, transforming employment views, gaining experiential understanding of entrepreneurship, accessing social resources, enhancing the systematic nature of knowledge, and improving technical quality. The implementation of innovation and entrepreneurship projects should focus on project selection, team building, financial support, teacher-student enthusiasm, and assessment mechanisms. Whether in various competitions, social surveys, graduation theses, or innovation and entrepreneurship projects, students are required to be adept at learning, diligent in thinking, and brave in practice, internalizing learned knowledge and developed skills into personal qualities. Undoubtedly, the first and second classrooms are inseparable, intersecting in their educational functions of knowledge transmission, skill cultivation, and quality enhancement, but they each have their emphases and orientations in teaching methods, means, content, and positioning (See Figure 3).

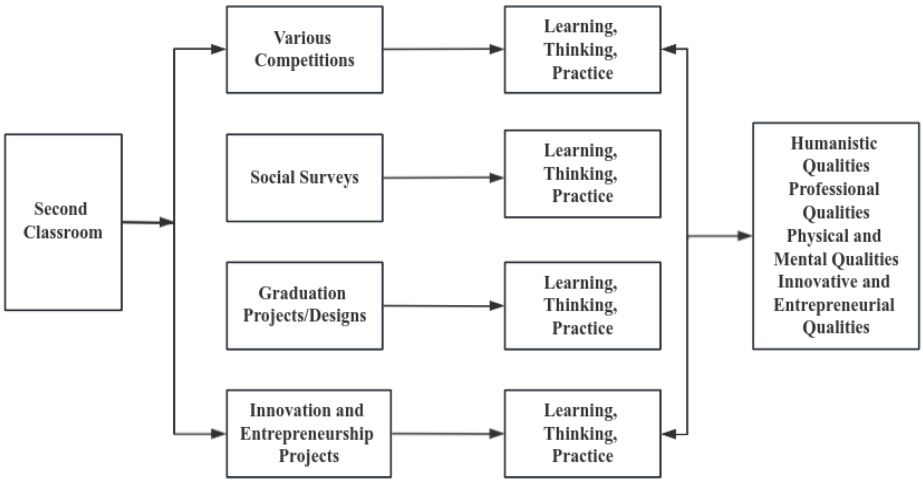

Figure 3: Second Classroom in Accounting Major

3. Ensuring and Implementing the Teaching Goals for High-Level Accounting Professionals

The design of the training system is a comprehensive plan for talent cultivation at various aspects, levels, and elements. However, the realization of talent cultivation goals requires the full functionality of subsystems such as the teaching staff, platforms and bases, courses and teaching materials, teaching methods, and teaching resources. Only with the harmonious operation of each subsystem can the effective implementation of teaching goals be ensured.

3.1. Construction of a "Dual-Qualified" Teaching Staff

Teachers are the primary agents in talent cultivation. The theoretical and practical demands of the accounting profession require teachers to have both a deep professional knowledge base and practical work experience in enterprises. This necessitates building a "dual-qualified" teaching staff. By leveraging base platforms, the "1+1" training model is adopted, coupling full-time with part-time teachers and exchanging teaching resources between bases and schools. This complementary approach enhances the skill level of full-time teachers and strengthens the theoretical learning of part-time teachers. The "dual-qualified" teacher team can adjust and improve teaching content, methods, and means according to market surveys, industry analysis, and job and occupational group analysis. It focuses on imparting industry and vocational knowledge to students and cultivating practical skills, as well as undertaking professional development and transformation.

3.2. Construction of Platforms and Bases

Teaching platforms refer to a series of software and hardware facilities used for teaching practices. These include traditional classrooms, sports fields, and newer platforms like the internet and television; teaching methods like multimedia teaching, scenario teaching, video teaching; and established courses, teaching materials, and teaching equipment. Current course teaching mainly relies on classrooms, multimedia, and teacher-led platforms, necessitating the strengthening of online, video teaching, and scenario teaching platforms. Additionally, the construction of Massive Open Online Courses (MOOCs) breaks the spatial and temporal boundaries of teaching and learning, redefining teachers and students, and is one of the pressing issues in accounting talent cultivation. Furthermore, the construction of on-campus experimental teaching platforms is crucial. Experimental teaching is an important means to impart professional knowledge, cultivate accounting professionals, and shape comprehensive qualities. Accounting informatization labs, ERP sand table labs, e-commerce labs, VBSE interdisciplinary comprehensive labs, etc., undertake the experimental and practical teaching tasks of relevant courses. Constructing off-campus practical teaching bases, establishing cooperative relationships with governments, banks, and enterprises, and systematically sending interns to these bases cultivates students' job competencies, problem-solving, communication and coordination abilities, and accumulates professional experience. At the same time, it benefits

enterprises by supplying talents and reducing hiring costs, achieving a win-win outcome.

3.3. Course and Textbook Construction

Traditional course systems typically follow a four-stage setting of general education, disciplinary foundation, professional foundation, and core courses, emphasizing systematic and comprehensive training in knowledge. However, traditional course systems focus more on knowledge accumulation and professional operational capabilities, lacking due attention to professional skills and job practice. Reforming the course system based on knowledge, skills, and qualities requires abandoning the traditional course setting pattern. Aligning professional course settings with job requirements, courses should sequentially impart professional knowledge, gradually introduce skills, and comprehensively enhance qualities, achieving a parallel development of professional capabilities, practical innovation abilities, and other comprehensive skills, promoting the spiral advancement of students' knowledge, abilities, and qualities.

Existing subject-based accounting textbooks fragment accounting operations, and their content and form lack vivacity, not aligning with the cognitive characteristics of accounting students. Textbooks should be written from the perspective of financial accounting job requirements, highlighting job operation content and presenting an integrated teaching-learning-doing professional textbook. The structure of textbooks should reflect task-oriented and project-based approaches; content should integrate multidisciplinary knowledge; and language style should combine readability, interest, and inspiration. The goal of textbook construction is to form a complete set of undergraduate accounting education teaching materials that conform to teaching laws and student cognition, integrating quality education and skill cultivation in both theoretical and practical operations.

3.4. Innovation in Teaching Methods and Approaches

The practical and applicative nature of accounting demands teaching innovation centered on skill-based learning. Accounting teaching innovations are mainly built on the logical basis of job-related work tasks, constructing professional courses with projects as carriers, aiming to complete work tasks, implementing task-driven, action-oriented teaching models, which are more suitable for student learning and more conducive to cultivating professional abilities compared to traditional teaching models.

3.5. Open School Management and Sharing Teaching Resources

Venture out and invite in. Hiring foreign teachers for relevant course teaching, cooperating with Sichuan University, the University of Derby (UK), and Tianjin University of Finance and Economics, and periodically conducting academic exchanges and sharing teaching resources provide international teaching conditions for our accounting students and introduce international teaching concepts and methods.

4. Research Prospects

Based on the standards for undergraduate talent cultivation in accounting, the study aims to reconstruct the three-dimensional curriculum system of knowledge, abilities, and qualities. Using course clusters as units, it emphasizes their functions in knowledge transmission, skill shaping, and quality cultivation in specific teaching contexts, promoting horizontal assistance and vertical expansion. Building courses on a large scale achieves overall optimization and disciplinary advantages. The accounting course clusters break the boundaries of independent courses, abandoning the all-encompassing course setting features, emphasizing each group unit's function in imparting knowledge, cultivating abilities, and enhancing qualities. Aligning with professional characteristics and social demands, all courses are categorized and integrated, maximizing the module functions of each group unit. However, maximizing the functionality of course modules requires breaking the current boundaries between courses, discovering the intrinsic connections among theoretical and experimental courses, and equipping students with the abilities to solve related problems through theoretical and practical training in each course cluster. Therefore, how to optimize and integrate

teaching content and implement and organize teaching scientifically and effectively remains a topic for further exploration.

Acknowledgments

2021 Ministry of Education Industry-Education-Research Collaboration Education Project (Project Number: 202102109012); National First-Class Undergraduate Construction Project in Accounting.

References

[1] Zhang Huan. The Connotation, Innovation Characteristics, and Time Value of Pan Xulun's Accounting Education Thought — Commemorating the 130th Anniversary of Mr. Pan Xulun's Birth [J]. Accounting Newsletter, 2023, (23): 156-160.

[2] Sun Zhenjuan. Research on the Integration System of Entrepreneurship Education and Accounting Curriculum in Applied Undergraduate Universities [J]. Business Economy, 2023, (12): 193-196.

[3] Luo Yong. The Mission and Tasks of Accounting in the New Era Endowed by the Spirit of the 20th Party Congress [J]. Friends of Accounting, 2023, (13): 2-8.

[4] Li Qiuru, Cheng Kehui. Research on the Integration of Innovation and Entrepreneurship Education and Management Accounting Teaching in Universities under the Background of "Double Creation" [J]. Science and Education Guide, 2022, (31): 66-69.

[5] Li Xiaoyun. Research on the Promotion of Management Accounting in the Financial Management of Educational Enterprises [J]. Learning Accounting, 2020, (29): 46-47.

[6] Ma Di. Analysis of Humanistic Education in Accounting and Its Employment Effects [J]. Economic Research Guide, 2020, (27): 139-140.