

Analysis on the Follow-up Education of Accountants under the Background of Changes in Accounting System

Li Li

Yunnan Technology and Business University 650000

352445732@qq.com

Keywords: Institutional change; Accounting staff; Follow-up education; Problems; Countermeasures Introduction

Abstract. With the continuous development of China's economy and the gradual integration of China and the international economy, new economic businesses are constantly emerging, which requires accounting staff to constantly update their accounting knowledge, while constantly improving their mastery of various laws and regulations. However, there are still many problems in the accounting continuing education work in China. At present, the knowledge structure, business ability and professional ethics of existing accountants have been unable to meet the needs of rapid economic development. Therefore, in order to better meet the needs of economic and social development and the development of the accounting industry, and also to achieve accounting staff Lifelong education is necessary to strengthen the follow-up education of accountants. This paper briefly introduces the impact of the new changes in the accounting system, and then analyzes the problems existing in the follow-up education of accounting personnel, and proposes a coping strategy.

Accounting follow-up education can also be called continuing education or on-the-job education [1]. Nowadays, in order to comply with the development of the times, in the process of financial management of enterprises, we must change the traditional institutional model, adopt advanced development concepts, establish the basic direction of institutional reform, highlight the importance of institutional reform, and enable our enterprises. The accounting management model in China can be fully and effectively used [2-4]. Everything will not be smooth on the road of its development. There are always such shortcomings. Similarly, we should also see that there are many problems in the follow-up education of accounting in China.[5-7]. The accounting continuing education work is mainly undertaken by the financial departments at all levels in China. It consists of the annual professional and technical qualification examinations and continuing education of incumbent accountants. This form of education is originally the best combination of theory and practice, but often effective. Not enough, lack of practical benefits, flow in form, did not reach the real purpose of follow-up education [8-11]. As a result, the actual level of accountants is disproportionate to the continuing education expenditure of accountants [12]. Therefore, as an important member of economic development, accounting personnel must first understand the development trend of the world today and establish a lifelong education philosophy[13-16]. Second, we must act, accelerate the pace, improve our own quality, and always follow the footsteps of the "passport" to promote the economy. The rapid development of this can make a greater contribution to China's socialist modernization .

1. The Impact of New Changes in the Accounting System

1.1 The Need for Changes in the Accounting System

Under the socialist economic system, as the owner of the means of production, in order to protect the state-owned assets and constrain the financial activities and financial relations of the enterprise, it is necessary to formulate a financial system as the owner of the state-owned assets, as the organization organizes financial activities and handles finance. The basis of the relationship. In accordance with the tradition of national economic management and determined by the status quo of China's economic laws and regulations, the unified financial system of the state applies to

state-owned enterprises as well as other non-state-owned enterprises such as collective enterprises, private enterprises, and foreign-invested enterprises. With the gradual establishment of the socialist market economic system and the gradual improvement of economic regulations, the unified financial system of the state should be applied to state-owned enterprises. The financial system formulated by the state has a close relationship with the economic system. Under the planned product economic system, the state implements centralized and unified management of the business activities of the enterprise. The unified financial system formulated by the state has strict regulations on the source of funds, use of funds, expenses, and profit distribution.

1.2 Development Trend of Accounting System Changes

The General Principles of Corporate Finance is the basic financial regulation. It stipulates the financial guiding activities of enterprises, the guiding principles of principles that must be followed in dealing with financial relations, and the financial goals of enterprises. It is also the legal basis for the state to manage financial activities and handle financial relations with enterprises. The industry financial system is based on the "General Principles of Corporate Finance" and is based on the financial characteristics of the industry. It is used to regulate the financial activities and financial relationships of an industry, and to play the role of finance in the company's operation and management and economic efficiency. Provisions. In the process of modern economic development, the financial management system of enterprises must adapt to the development of the entire era in order to meet the development trend of the whole society. As far as the current form of economic development is concerned, in the process of enterprise development, the enterprise's accounting management mode will change from the previous single management mode to the group-type centralized management mode. Therefore, in the process of enterprise reform, it is necessary to establish sound institutional management measures. Due to the lag in the management of China's enterprises, the financial system reform should be optimized in time to ensure the financial management of China's industry. The system has received corresponding attention, and the company's enterprises have been better developed while optimizing the reform process of the accounting system.

1.3 Development Trend of Follow-Up Education for Accountants

"Live to the old, learn to be old", learning is a matter of life, no one can learn all the knowledge and skills he needs at one time. Learning is a gradual process. The accumulation of knowledge and the improvement of skills require constant enrichment and renewal. Lifelong education conforms to the development of society and the requirements of the times. It is a brand-new educational trend that has been recognized by many developed countries in the world and has become a common trend in the reform and development of education and training. CPA as a knowledge-based individual, lifelong education is the basis for its ability to maintain and enhance professional competence. The "Basic Guidelines for the Career Follow-up Education of Chinese Certified Public Accountants" stipulates that follow-up education should run through the entire practice life of CPAs. Undoubtedly, this lifelong education trend will have a greater impact on CPAs in the new era of knowledge economy. From the implementation process of CPA lifelong education, it is obvious that the continuity characteristics are obvious: it includes the connection, that is, the follow-up education is linked with the original culture and professional technology of the CPA, and this education is connected with the last education; the second is continuous That is, the follow-up education of certified public accountants should be repeated. In this way, a dynamic development process is formed, which is continuously followed up and continuously improved on the original basis.

2. The Problems Existing in the Follow-up Education of Accountants

2.1 Lagging Textbooks and Curriculum System

With the deepening of economic globalization, accounting theory and accounting knowledge are developing and updating at an unprecedented speed. China's accounting standards, accounting systems and related economic reforms are deepening, and new knowledge, concepts and methods such as new enterprise accounting standards emerge in endlessly. In view of the changing new knowledge and content, in order to maintain and improve the professional competence and

professional level of accounting practitioners, we should master and apply relevant new knowledge. Knowledge, new skills, new laws and regulations, local financial departments have developed and compiled follow-up education textbooks, and put forward the corresponding training content. However, according to the field survey and network statistics, the following problems generally exist in the training materials of follow-up education in various provinces and municipalities due to the influence of local economy, teachers, management and other factors.

2.2 The Teaching System Needs to be Improved

At present, there are no special follow-up education research institutions and teachers in China. As a result, the level of teachers in training is uneven, and the effect of training is quite different. Teachers can not meet the requirements and the quality of training is not high. In terms of content, follow-up training is not targeted, and the content of training is out of line with the needs of accountants, which makes follow-up education unable to achieve its desired effect. The training schedule is unreasonable and the quality of training needs to be improved. The actual training process lacks hierarchy, and does not teach according to people or occupation. The training schedule is unreasonable and inflexible, and the training opportunities are not only small, but also short. The effect of this teaching method is not ideal. Teachers in accounting follow-up education come from different sources. They can not grasp the teaching content completely and effectively, which also affects the teaching effect. In addition, the evaluation system of follow-up education effect is not perfect, and some accountants' follow-up education and training examination become mere formality. Whether they are qualified or not, they are allowed to graduate, which weakens the teaching effect and affects the enthusiasm of accountants' follow-up education.

2.3 The Professional Quality of Accountants is Weak

The focus of continuing education and training for accountants is to improve the professional quality of the holders and the professional ethics of accounting. Professional ethics is the sum of the ethics and codes of conduct that people should follow in engaging in specific professional activities. Accounting professional ethics education is the work of shaping or transforming the moral outlook of accountants. In recent years, business ethics and professional ethics have become the focus of public attention. With the deepening of reform and opening up, to build a healthy and dynamic market economy, we must respect the principle of good faith. This is the consensus of many people. Lack of integrity, the cost of economic operations can be extremely high, or even impossible to operate. In a society where fraud and fraud are prevalent, the weak are not fair, and the honest are most vulnerable. Therefore, it is the common aspiration of the public to establish a market economy based on honesty.

3. Measures to Strengthen The Follow-up Education of Accountants

China's accounting team is huge, with more than 10 million accounting personnel. Through network data survey, the title of the follow-up education personnel of 200 enterprises in a certain city and the follow-up education methods were selected, as shown in Figure 1.

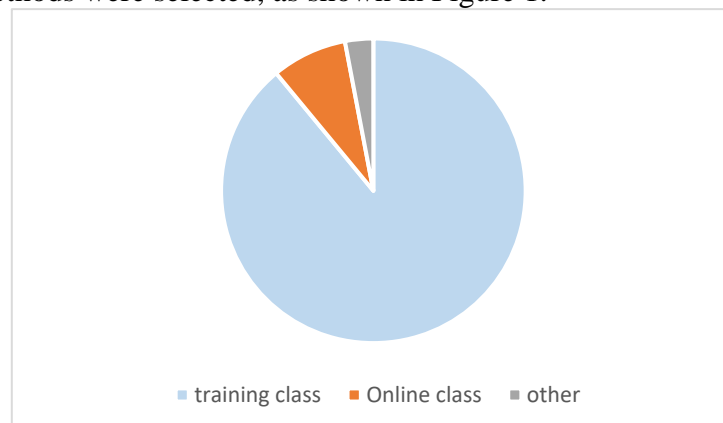


Figure 1. Ways of follow-up education

According to the survey, the follow-up education in China mainly adopts the form of manual face-to-face teaching. All accounting practitioners are concentrated in a certain training venue, taking large classroom teaching and training for three days. This form is “wide, systematic and easy to manage”. And so on, but the problems are obvious. The educated people generally believe that the existing accounting follow-up education does not reflect the changes in the new knowledge system of economic development in terms of system, content and form, and the problems of heavy form and light quality are outstanding. Although the survey data comes from a region, it is supplemented by an online survey, which shows that these problems coexist with the provinces and cities.

3.1 Follow-Up Education Textbook Development

Textbook development is one of the core contents of continuing education. The curriculum system developed should be a combination of the following three aspects, as shown in Table 1. Curriculum development can also be considered from the perspectives of accountant needs, organizational development and subject professional direction. First, the curriculum is set up to implement the training according to the needs of the accounting staff; second, the curriculum development should be organized according to the requirements of the curriculum and the resources (funds, teachers, etc.) Third, the curriculum system and the corresponding teacher construction work can be checked and strengthened according to the discipline and professional direction. At the same time, the content of continuing education textbooks for accountants should include both the recent new accounting system and specific measures for accounting affairs in the region, as well as other content that will help improve the quality of accountants in an all-round way. In addition, considering the diversity of the background of accountants, select courses of different difficulty levels, and consider the flexibility of time to design a combination of courses with different time spans.

Table 1. Curriculum system

Basic knowledge in the professional and related fields	Business ability and quality	professional ethics
accounting	Observed	Honesty and honesty
Financial Management	memory	Keep improving
Internal Audit	thinking	objective and fair
capital market	Imagine	-
Tax law	operating	-
Information management	decision making	-
Internal Control	management	-

3.2 Improvement of Follow-Up Education

Improve the research and teaching system of accounting professional follow-up education. Improve the teaching and research system for the follow-up education of accountants, and improve and improve them in many aspects. On the one hand, we must create a stable teacher network system. The financial department unified the establishment of training teacher archives, strict teacher conditions, and focused on selecting and training young and middle-aged teachers who understand both theory and practice. Retraining and re-educating the faculty of the follow-up education of accountants to meet the qualifications of accounting follow-up education; on the other hand, to create a corresponding scientific research system for the follow-up education of accountants, thus creating the maximum conditions for accounting continuing education. The Ministry of Finance or relevant departments shall set up relevant institutions to organize a well-structured and well-matched research team based on the requirements of the professional knowledge structure that accounting personnel should possess, focusing on the main problems and frontier issues in the current accounting follow-up education process. Including accounting practice

workers, accounting theory researchers and financial departments with senior titles or graduates or above, carry out research, complete the development and preparation of accounting staff follow-up textbooks, and write practical and high-level training materials.

3.3 Strengthen Self-Learning Ability

Individual accountants should strengthen self-training and education. Nowadays, some people are not engaged in accounting work. In order to improve themselves, they will also participate in continuing education training courses, as shown in Figure 2. Therefore, those engaged in accounting work should strengthen self-learning and education, strive to reshape their ability, and match their abilities with the requirements of the accounting profession. When accountants encounter difficult problems or unclear situations at work, they can find answers in the online database, or hold online seminars, consult with financial or taxation institutions, universities and other institutions on the Internet to find appropriate answers or solutions to problems can help accountants to communicate business or knowledge and skills anytime, anywhere, thereby improving their business capabilities.

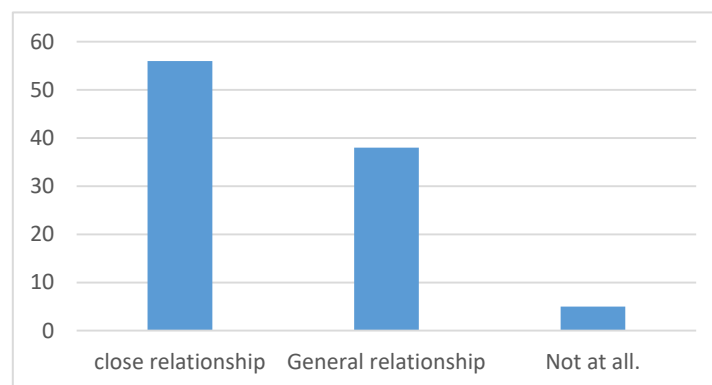


Figure 2. Survey of accounting continuing education and employment work

Conclusion

In the process of establishing a new system, we must fully consider the overall quality of financial management personnel, adhere to the principle of honesty as the main work attitude, optimize the management mode of personnel, and strengthen the establishment of supervision and management mechanisms to ensure that the financial management of the entire enterprise can be comprehensive. Effective reforms will lay a solid foundation for the construction of China's socialist market economy. China's accounting follow-up education has grown from scratch to scope, and it should be said that it has achieved great results. In particular, the completion of the follow-up education base of the National Accounting Institute has brought China's follow-up education into a brand-new development stage. China's accounting and auditors' professional continuing education base system has been fully formed.

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