

# Exploration on the cultivation path of innovative talents for accounting major in colleges and universities

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**Abstract:** In the process of the construction of an innovative country, the demand for innovative talents in society is increasingly strong, colleges and universities as an important base for the training of accounting talents, in addition to general education, should also train accounting students' innovation ability, practical ability raised to the first place of education, thus effectively meet the social demand for practical accounting talents, for the development of the industry to provide strong talent support. However, at present, there are still many problems in the talent training mode of accounting major in China's colleges and universities, which are mainly embodied in the following aspects: the disconnection between talent training objectives and enterprise needs, the disconnection between theoretical teaching and practical teaching, and the unreasonable curriculum structure. Under the background of economic globalization and the rapid development of knowledge economy, it is urgent to explore the cultivation path of innovative talents for accounting major in colleges and universities.

**Key words:** colleges and universities; Accounting major; Innovative talents; Training path

## Introduction

Accounting as an important tool of enterprise management and an important reference of economic decision-making, its importance is increasingly prominent in modern society. With the rapid development of science and technology today, accounting work is not limited to the original bookkeeping, auditing, reporting, etc., but also requires cross-era theoretical knowledge and practical ability, especially innovation consciousness and innovation ability. Under this background, the talent training mode of accounting major in colleges and universities needs to be reformed urgently to adapt to the rapid development of society, economy and science and technology. Specifically, colleges and universities should actively explore and practice the training path of innovative accounting talents to meet the new requirements of modern accounting work.

## 1. The practical significance of training innovative accounting talents in colleges and universities

First of all, it is an inevitable requirement to meet the needs of new economic development. In the era of digital economy, the focus of accounting work is no longer limited to the preparation and review of financial statements, but more lies in the use of accounting information to provide decision-making basis for enterprises, and provide transparent and reliable accounting report information for the public. This requires accounting professionals to have the ability to think independently, analyze problems and solve problems, and to burst out innovative inspiration and ideas based on knowledge, which puts forward higher requirements for the innovation consciousness and innovation ability of accounting professionals.

Secondly, it is the internal demand to adapt to the development needs of accounting professionals in the context of internationalization. With China's deeper participation in the process of global economic integration, the demand for international accounting talents from domestic enterprises is also growing rapidly, which requires China's accounting professionals to have an international vision, master international accounting standards and rules, have cross-cultural communication ability and independent innovative thinking. These are the goals to be achieved in training innovative talents of accounting majors in colleges and universities.

Finally, there is an urgent need to improve the quality of higher education in our country. At present, although China's higher education has made remarkable achievements in many aspects, there are still some problems in the quality, especially in the training of application-oriented and innovative talents, colleges and universities need to deepen reform, from the curriculum, teaching methods to educational evaluation system and other aspects need to reform and innovation. In this process, the practical experience and model of training innovative talents in accounting majors in colleges and universities will provide beneficial reference for the quality improvement of China's higher education.

## 2. Analysis of the current situation and existing problems of the training of accounting professionals in colleges and universities

### 1. The goal of talent training is out of line with the needs of enterprises

At present, the training goal of accounting professionals is mainly to master the quantity and accuracy of knowledge, and learning and mastering knowledge are in the first place. Similar goals may lead to the uniqueness of students' learning goals. In this way, some students may have an embarrassing problem that they do not know how to use accounting knowledge in practical work even though they have excellent test scores. Not to mention creatively and flexibly processing or reengineering accounting knowledge. In fact, enterprises in the new era pay more attention to the practical handling ability of accounting personnel, especially under the new situation, the requirements for accounting talents have changed to the need to master advanced financial analysis skills, tax law knowledge, excellent interpersonal skills and master certain financial software operation skills. Starting from the essence, the talent training goal of accounting major itself ignores the cultivation and exploration of students' innovation consciousness and innovation ability. As a result, it is difficult for college accounting

graduates to calmly cope with complex and changeable problems in their career, which is not conducive to the growth of students.

#### 2. Disconnection between theoretical teaching and practical teaching

At present, the teaching of accounting major focuses more on the teaching of basic theoretical knowledge, while the training of practical ability is relatively lacking, which makes students feel powerless in practical work after graduation. Fundamentally, theoretical teaching and practical teaching complement each other. Too much emphasis on theoretical teaching and neglect of practical teaching may lead to the failure of practical application of what students have learned, especially the failure of targeted training of students' computing ability, which precisely may affect the cultivation of students' innovative thinking and the improvement of their creative ability.

#### 3. The curriculum structure is not reasonable

On the one hand, from the current situation of accounting courses in most colleges and universities, there are insufficient courses in the fields of society, humanity, nature, science and technology, which directly hinders the cultivation of students' divergent thinking. On the other hand, the professional basic courses and professional skills courses of the accounting major are also relatively limited, and few colleges and universities involve some of the disciplinary courses of emerging accounting branches or thematic courses, and practical courses such as case teaching, laboratory teaching and role simulation are also relatively lacking, which makes it difficult for students to break out of their inherent thinking in accounting learning. Thus, it is not conducive to cultivating their comprehensive ability to cope with complex and changeable environment, including the ability to innovate.

### 3. The feasible way of cultivating innovative talents of accounting major in colleges and universities

#### 1. Clear training objectives

The American Committee on Accounting Education Reform pointed out that the fundamental goal of accounting education is not to make students become professional and qualified accounting workers just after they engage in accounting profession, but to cultivate their learning ability and innovation ability to become an excellent accounting personnel and to help them establish a firm sense of lifelong learning. From this point of view, the accounting education in colleges and universities must break free from the traditional "exam-oriented education" mode, innovate the educational concept, pay attention to the cultivation of students' innovation and creativity consciousness and ability, and constantly adjust the training direction, training objectives and training mode of accounting professionals according to the market and social needs. Should have systematic theoretical knowledge, broad professional knowledge and strong practical ability, master information technology and modern management means, and have the ability to engage in financial management, economic management, analysis, research and decision-making, etc. High-quality composite accounting professionals who can adapt to the work of financial management, accounting information system design and development, and enterprise financial analysis in enterprises and institutions, financial institutions and other economic management departments "as the core training goal of professional talents, in order to meet the needs of enterprise development for accounting talents, and train more high-quality accounting professionals for enterprises.

Specifically, when designing the training objectives for accounting professionals, teachers should ensure that they fully reflect the requirements for innovation consciousness, innovation spirit and innovation ability, combine the growth law and personalized learning needs of accounting students, truly take "innovation" as the main line, create good hardware and software conditions for teachers and students, and create a good atmosphere to encourage scientific and technological innovation. Through similar investment in hardware equipment and software services, to ensure that students practice to obtain sufficient resources to support, promote innovation formulaic, popular, so that students really feel the charm of innovation in practice.

#### 2. Improve the curriculum

(1) Innovate the curriculum. Under the background of the new era, colleges and universities should reasonably adjust the accounting curriculum system according to the needs of social development, the development trend of the accounting industry and the actual situation of students, and adhere to the principle of diversification in curriculum provision to ensure that students can master different types of course knowledge. In order to enhance students' subjective initiative in learning, colleges and universities can set up a variety of elective courses for majors and general studies, etc., and encourage students to choose several courses that they are most interested in. For example, by adding elective courses such as accounting information system, financial management decision-making, corporate strategy and risk management, the aim is to cultivate students' accounting information processing ability, financial decision-making ability and corporate risk management ability. Through the study of these courses, students will not only master more basic accounting knowledge, but more importantly, they can also be trained how to use these knowledge to solve practical problems, which is conducive to cultivating students' independent thinking consciousness and effectively improving students' innovation ability.

(2) Strengthen practical teaching. Practical teaching is one of the important ways to cultivate innovative talents. Colleges and universities should arrange practical teaching courses reasonably according to the actual situation of accounting major, and actively carry out internship activities inside and outside the school, so that students can have the opportunity to improve their comprehensive quality and professional ability by participating in various practical activities. For example, colleges and universities can conduct in-depth cooperation with enterprises to set up accounting training bases, so that students can understand accounting practices in real work scenarios and personally participate in accounting, financial analysis and other work. At the same time, students are encouraged to actively participate in various social practice activities, such as accounting academic competitions, accounting practical case analysis, etc., so that students can review the past and learn new things in actual combat, and enhance their ability to combine theory and practice. In addition, colleges and universities can also set up accounting experiment courses to guide students to understand and master the problems and solutions that may

be encountered in work by simulating the actual accounting working environment. By simulating the real enterprise environment, such as making business decisions, processing financial reports, etc., students can have the opportunity to experience the pressure and challenge of the workplace on campus, and prepare for the career in advance.

### 3. Innovative teaching staff

There is no doubt that a good team of teachers can provide a comprehensive and multi-angle education to help students understand accounting professional knowledge comprehensively and deeply. Each member of the teaching team has a wealth of theoretical knowledge and practical experience, and can skillfully use a variety of innovative teaching methods to carry out in-depth academic exploration with students. Such a teaching team can undoubtedly cultivate more accounting professionals with innovative thinking and practical ability.

First of all, the practical ability and level of teachers should be improved. In order to achieve this goal, schools and enterprises should carry out in-depth cooperation and cooperate to establish off-campus accounting practical training bases. On the one hand, it is to create a good practice environment for students, and on the other hand, it is to provide a good platform for teachers to exercise themselves and improve their practical ability. Similar school-enterprise cooperation mode can guide teachers to go deep into the front line of accounting work and provide enterprises with the latest accounting theory guidance. At the same time, the practical operation platform of enterprises can also help teachers accumulate rich practical experience. This kind of complementarity of theory and practice has improved the comprehensive ability of teachers in an all-round way, thus ensuring that their guidance to students is more accurate and in place. Of course, improving teachers' scientific research ability by participating in academic exchange activities and encouraging teachers to carry out scientific research projects is also an effective way to improve the overall quality of the teacher team. Only in this way can the teaching quality be improved to the maximum extent, so as to build a healthy circulation system where knowledge and practice complement each other, which plays a vital role in cultivating innovative accounting talents.

Secondly, the incentive mechanism should be built. Colleges and universities can set up various reward mechanisms, such as material rewards or honorary titles, to reward teachers who perform well in scientific research or teaching practice. Such incentive mechanism can not only enable teachers to maintain continuous learning and improvement, but also stimulate their innovative spirit and enthusiasm for work, which will inject a steady stream of impetus into the cultivation of innovative talents.

## Epilogue

Innovation is the soul of a nation's progress and the inexhaustible driving force for a country's prosperity. Under the guidance of the strategy of strengthening the country by talents and rejuvenating the country by science and education, colleges and universities should actively improve and implement the training strategy of innovative talents of accounting major, through clear training objectives; Improve the curriculum; Innovative teacher teams and other feasible ways to effectively promote the coordinated development of theoretical learning, skill improvement and literacy training. Only in this way can we vigorously promote the reform of the training mode of accounting professionals in colleges and universities and contribute to the innovation and development of all walks of life.

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