

Research on training mode of finance and accounting professionals in colleges and universities under the background of new era

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Abstract: With the continuous development of big data, cloud computing and financial robots, the era of digital economy has fully arrived, and the financial industry has ushered in new development opportunities. Colleges and universities should change the training mode of financial professionals, promote the integration of production and education, school-enterprise cooperation, jointly develop fine courses of finance and accounting, and improve the professional curriculum system; Schools and enterprises should build off-campus training bases, organize finance and accounting students to study deeply in enterprises, and improve their practical ability. Carry out online and offline mixed teaching, guide students to study independently scientifically, and improve their professional ability; Promote the construction of “1+X” certificate system, transform the content of financial and accounting vocational skill level examination into teaching content, encourage students to actively obtain certificates, enhance their employment competitiveness, and further improve the quality of financial and accounting professional talent training in colleges and universities.

Key words: the new era; University finance and accounting major; Personnel training; Current situation and countermeasures

Introduction:

Under the background of intelligent finance and taxation, financial intelligent robot and financial sharing platform have become the hot spot of enterprise financial management reform, optimize the functions of financial accounting and management accounting, and put forward higher requirements for the data analysis and sorting ability and information literacy of financial and accounting personnel. In order to meet the demand for enterprise accounting talents in the new era, colleges and universities should adhere to the employment-oriented approach, deepen the school-enterprise cooperation mode, invite enterprise financial management personnel to participate in the development of textbooks and on-campus practical teaching, promote the docking of finance and accounting post skills and professional courses teaching, let students learn enterprise finance and accounting management skills in advance, and further improve their professional ability. Lay a good foundation for their future employment. At the same time, the accounting professional teachers in colleges and universities should actively integrate the content of vocational skill level examination and vocational skill competition, build the teaching system of post course competition certificate, and train more excellent accounting talents.

I. The necessity of reforming the training mode of finance and accounting professionals in colleges and universities under the background of new era

1. It is conducive to improving students' practical ability

Under the background of the new era, composite accounting talents are the “popular names” in the eyes of enterprises, which points out the direction for the cultivation of accounting professionals in colleges and universities, helps urge schools to improve the accounting curriculum system, integrate the skills of enterprise financial accounting and management accounting into the teaching of professional courses, and enable students to master enterprise financial management skills in advance. Which is conducive to improving their practical ability and employment competitiveness. At the same time, colleges and universities can actively build smart teaching platforms, promote the integration of teaching inside and outside the class, scientifically guide students to learn independently after class, guide them to learn intelligent finance and taxation, financial sharing and new accounting standards and other related content, enrich their professional knowledge reserve and improve their post competence.

2. It is conducive to the construction of school-enterprise collaborative talent training model

Colleges and universities should comprehensively deepen the integration of industry and education and school-enterprise cooperation based on the background of intelligent finance and taxation. On the one hand, they can invite enterprises to build practical training bases, regularly organize finance and accounting students to study deeply in enterprises, let them follow the enterprise management accounting study, improve their accounting practice processing ability, and facilitate enterprises to select outstanding finance and accounting talents. On the other hand, colleges and universities can hire corporate financial management personnel as part-time teachers and let them participate in practical teaching and professional curriculum development on campus, so as to promote the connection between corporate financial management and accounting courses and build a good school-enterprise cooperation relationship, so as to improve the training quality of financial and accounting professionals in colleges and universities.

3. It is conducive to the establishment of the personnel training mode of post course competition certificate

With the wide application of new technologies such as big data, cloud computing and artificial intelligence in enterprise financial management, higher requirements are put forward for the comprehensive ability of financial management personnel. Colleges and universities should base on the needs of enterprise finance and accounting talents, actively promote the construction of the “1+X” certificate system, connect the examination content of vocational skill level certificate, industry standards, enterprise post skill standards and finance and accounting professional curriculum standards, build a personnel training mode of post course competition, urge students to actively take

the relevant vocational skill level certificate, and further improve their comprehensive ability. Let them stand out among many applicants and further enhance their employment competitiveness.

II. Analysis of the current situation of college finance and accounting professional talent training under the background of the new era

1. Integration of production and education, single mode of school-enterprise cooperation

Although many colleges and universities have signed cooperation agreements with enterprises on the cultivation of financial professionals, they mainly focus on the on-the-job internship mode, ignoring the invitation of enterprises to participate in the construction of practical training bases, curriculum construction and professional course teaching of finance and accounting. The cooperation between schools and enterprises is just a formality, and the deep integration of industry and education cannot be carried out, resulting in the derailed courses of finance and accounting and financial management post skills. Which affects the quality of school-enterprise cooperation in education. In addition, some colleges and universities neglect to hire corporate financial management personnel as part-time teachers and training teachers, which affects the communication between teachers and students of finance and accounting majors and corporate financial management personnel, and the lack of “double-qualified” teachers.

2. The construction of curriculum and certificate financing is slow

With the promotion of the “1+X” certificate system, curriculum and certificate integration has become a hot topic in the teaching reform of colleges and universities, but the construction of finance and accounting professional curriculum and certificate integration is relatively slow. The connection between vocational skill level examination and professional course teaching and teaching evaluation is not too close, coupled with the lack of “double-qualified” teachers in schools, which affects the training quality of vocational skill level examination. Many finance and accounting teachers in colleges and universities teach directly after graduation, and lack enterprise financial management experience, which makes it difficult to deeply explain the content of vocational skill level certificate examination, financial sharing platform and financial robot, etc., which affects the construction of the course certificate integration system and the quality of finance and accounting talent training.

3. The course system of finance and accounting is imperfect

The course system of finance and accounting in colleges and universities is mainly based on theoretical courses such as Basic Accounting, Financial Accounting and Advanced Financial Accounting, and lacks relevant courses such as data analysis and processing, financial sharing and intelligent finance and taxation. As a result, some teaching contents lag behind the financial management work of enterprises, which affects the development of students’ practical ability. In addition, the practical training courses of finance and accounting mainly focus on the operation of financial management software and the operation of ERP sandtable simulation system. The lack of practical training content such as financial robot, financial sharing system and junior accountant exam has affected the teaching quality of finance and accounting.

III. Under the background of the new era, college finance and accounting professional talent training model construction path

1. Promote the strategy of integrating production and education, and improve the professional curriculum system

Colleges and universities should adhere to the employment-oriented approach, adjust personnel training goals and professional curriculum systems based on the needs of enterprise financial management talents, adjust the teaching content of professional courses around enterprise financial management skills, and add school-based courses such as data analysis and intelligent finance and taxation. First of all, schools can invite enterprises to participate in the development of finance and accounting courses, and jointly develop high-quality practical courses based on corporate finance robots, financial sharing platforms, intelligent finance and taxation and other job skills, so as to promote the connection between corporate finance and management job skills and professional courses, further improve the course system of finance and accounting, expand the teaching content of textbooks, and further improve the quality of professional courses construction. For example, schools and enterprises can jointly develop school-based courses such as “Enterprise Finance Sharing Cloud Center” and “Intelligent Finance and Taxation”, and use the enterprise finance sharing cloud platform and financial robots to write teaching cases, cultivate students’ financial data analysis and processing ability, and let them master financial management skills. Secondly, schools and enterprises can develop loose-leaf textbooks and compile loose-leaf textbook cases in combination with corporate financial sharing cloud center reports and financial budget and final accounts plans, which are divided into two modules: paper textbooks and teaching videos. According to students’ mastery, the content of loose-leaf textbooks can be flexibly added or reduced to further improve the quality of textbooks. For example, teachers can integrate industry and finance into the loose-leaf textbooks to explain the necessity of the transformation of enterprise financial accounting to management accounting, the function of management accounting, expand the teaching content of professional courses, and improve the quality of finance and accounting course construction.

2. The school and enterprise can build practical training bases to improve students’ practical ability

First, colleges and universities should attach importance to the construction of financial and accounting training bases, jointly invest in the construction of intelligent financial and accounting centers, introduce financial sharing centers, financial robots, ERP sandtable simulation systems, intelligent financial and taxation simulation systems, etc., improve the hardware and software facilities of the training bases, meet the teaching needs of financial and accounting majors, and let students understand the development trend of the financial and accounting industry. For example, universities and enterprises can jointly fund the introduction of financial robots, demonstrate its application in accounting, auditing and statement production, explain the impact of artificial intelligence technology on enterprise financial management, so that students are aware of the impact of financial robots on employment, stimulate their enthusiasm for independent learning, further improve their financial practice ability, and lay a good foundation for their employment. Second, colleges and universities can introduce a variety of corporate financial management software, such

as financial sharing center, Kingdee, Yonyou and other financial information management software, and invite corporate financial management personnel as part-time teachers, let them be responsible for practical teaching, further play the advantages of intelligent financial and accounting training base, and further improve the quality of financial and accounting talent training. For example, the enterprise management accounting can demonstrate the operation process of the financial sharing center, explain the functions of each module, introduce the new enterprise financial management mode integrating industry and finance, and introduce the application ways of big data in financial management, so as to stimulate the enthusiasm of students in practical training courses, so as to improve their accounting practice ability and improve the training quality of financial and accounting professionals in colleges and universities.

3. Carry out mixed online and offline teaching to improve students' learning ability

With the proposal of the "Internet plus" education concept, online and offline mixed teaching has become a hot topic in the teaching reform of finance and accounting major in colleges and universities. It builds an intelligent learning space for students, meets their personalized learning needs, and is conducive to improving the training mode of finance and accounting professionals. Teachers of finance and accounting in colleges and universities can use the APP of Superstar Learning to carry out blended teaching, make micro-lessons according to teaching content, design online assignments and group learning tasks, and upload these materials to the blended teaching platform in advance, so as to facilitate students to watch micro-lessons online and download relevant courseware, scientifically guide students to preview before class, and lay a good preparation for subsequent online teaching. For example, teachers can make videos of the production process of management accounting, financial budget and final account plan, explain professional knowledge such as data analysis, fund flow analysis and business situation analysis, and assign preview homework in the videos, urge students to complete online preview homework, and improve their independent learning ability. At the same time, teachers can design online test questions, use the Super star learning APP for intelligent marking, and automatically analyze the correct rate of each question, students' scores and error rates are relatively high, so as to scientifically grasp students' knowledge shortcomings, which is convenient to carry out offline precision teaching. For example, teachers can design questions such as enterprise yield calculation, enterprise income tax calculation and calculation of all kinds of vouchers and bills, set the online answer time, use artificial intelligence to conduct online marking, understand students' online learning status according to background data, focus on students' knowledge shortcomings, enrich their professional knowledge reserve, improve their comprehensive ability, etc. So as to improve the training quality of finance and accounting talents.

4. Promote the construction of "1+X" certificate system, and build a course and certificate accommodation system

First of all, colleges and universities should actively implement the "1+X" certificate system, carry out teaching in combination with the examination centers of vocational skill level certificates of finance and accounting, link the examination content with the teaching content of professional courses, build the course certificate integration system, and improve the talent training mode. For example, teachers of finance and accounting can collect junior accountant exam questions in recent years, integrate theoretical and practical modules and classic question types, and take these as teaching cases of finance and accounting, link professional course teaching with vocational skill level exam training, explain the importance of junior accountant qualification certificate to students' future employment, and encourage them to actively take the junior accountant qualification certificate. To further enhance their employment competitiveness and speed up the construction of the course and certificate integration system. Secondly, teachers should actively organize the training of vocational skill level examination, cooperate with the financial management personnel of enterprises to compile training materials and design mock examination papers for junior accountant examination, strengthen students' understanding of the content of junior accountant examination, further improve their learning ability, help them successfully pass the examination and get the junior accountant certificate, and further play the value of the course certificate financing system. For example, teachers can write variable questions, design junior accountant training exam questions, the enterprise financial management staff as the judge, timely find the students in the financial management practical problems, urge them to adjust their learning methods, improve their accounting practice ability, and further improve the comprehensive professional ability of accounting students.

IV. Conclusion

Colleges and universities should base on the characteristics of the era of intelligent finance and taxation and big data, analyze the needs of enterprise financial management talents, adjust the training objectives and training models of finance and accounting professionals, further deepen the integration of production and education, school-enterprise cooperation, build a collaborative education model, and further improve the training quality of finance and accounting talents. At the same time, colleges and universities can cooperate with enterprises to develop high-quality school-based courses and loose leaf textbooks, improve the course system of finance and accounting, build practical training bases together with schools and enterprises, improve the teaching quality of practical training courses, actively carry out online and offline mixed teaching, improve the teaching quality of finance and accounting, integrate vocational skill level examination into teaching, and further improve the training quality of finance and accounting professionals.

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