

Exploration of Re-education Measures for Accounting Talents from the Perspective of Human Resources Optimization in Mainland China

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Abstract: Since the reform and opening up, accounting has always existed as a popular industry with solid demand, and accounting education has also been in a prosperous development in mainland China. With the rapid development of the economy, society's demand for the ability level of accounting talents has been changing. At the present stage, the accounting work involves more and more extensive fields, and the ability requirements of the accountants are coming to be higher and higher. The demand for new high-end accounting talents is more prominent, while most accountants only stay in the primary stage. This paper tries to discuss about developing high-quality accounting talents in the new era by exploring the innovation of the accounting education environment and trying to provide feasible suggestions and measures in the mainland Chinese context.

Keywords: Human Resources; Accounting Re-education; Measures Exploration; Mainland Chinese Context

1. Overview of Accounting Talents Education in Mainland China

The Decision of China's State Council on Accelerating the Development of Modern Vocational Education points out that "the current vocational education cannot fully meet the needs of economic and social development, its structure is not reasonable and its quality needs to be improved"^[1]. With the increasing level of specialization in accounting industry, the accounting talents cultivated by the current accounting education concept cannot fully meet the development needs of the market economy, and seeking reform and innovation in accounting education is a realistic requirement to meet the current socio-economic reform and innovation. At present, China's accounting industry presents mixed schooling, low entry threshold and other status quo, from the schooling conditions, accounting professional widely exist in the general undergraduate and college, exist in the self-examination, adult education, also exist in various accounting training institutions, this mixed teaching environment of accounting personnel practice level varies, thus leading to the entire accounting industry personnel professionalism is not obvious. In the background of the new economic normal, the training of accounting talents should keep up with the reality and constantly transfer the corresponding teaching direction. In addition, the current certificate as a door knocker for industry entry, making the accounting industry appear to focus on certification education light skills education strange phenomenon emerged, and in reality, there are qualifications not necessarily high skills, high skills may not get the qualification^[2]. As a popular industry of accounting, how to improve its development through the reform of teaching, how to explore a teaching path from the school structure to adapt to the needs of the current development, and cultivate accounting talents needed by enterprises, this paper will start research from the following perspective.

2. Exploring the Education and Optimization Pathways of Mainland

Chinese Accounting Talents

2.1 Teaching Strategy Innovation

The current accounting teaching method should be oriented to enterprises and realize the innovation of teaching strategy. The learning of accounting profession is relatively boring, and the traditional indoctrination and high-pressure teaching methods make students not interested in the learning of accounting knowledge^[3]. Firstly, the key of teaching strategy innovation requires teachers to have a strong sense of innovation and create an innovative educational atmosphere, which is a requirement for teachers under the deep development of vocational education. Teachers should lead students' innovation tendency through innovation of consciousness and innovation of teaching methods, and pay attention to the praise of students' innovative thinking in ordinary teaching. Secondly, the innovation of teaching strategy should respect the main position of students, teaching should be carried out around students, fully mobilize students' learning enthusiasm and initiative, for example, through the use of "flipped classroom" to achieve student's subjectivity, stimulate students' independent learning ability^[4]. Thirdly, the school and the enterprise establish a cooperative relationship to strengthen students' practical training through real working environment and form a counterpart talent delivery channel. Here, take reflective teaching strategy as an example, by showing the working environment of accounting practitioners, reacting to the side of accounting practitioners' illegal and unlawful operation and the side of actively complying with accounting regulations, thus forming a sharp contrast, inspiring students' indignation and reflection on illegal acts by the side of poor performance of practitioners, and inspiring students' confidence in accounting learning by the side of good performance of accounting practitioners, and allowing students to express their own opinions on this after watching the teaching. In this process, it can not only stimulate students' enthusiasm and active classroom, but also establish students' good professional values.

2.2 Strengthen Continuing Education

Although China put forward the Regulations on Continuing Education for Accounting Personnel in 2006, in practice, accounting staff have not really been retrained, and most companies' training is just a haphazard walk-through, even though some organizations have hired full-time teachers to teach, but due to the time period and much content, etc., it leads to little effect. Some accounting practitioners do not have the consciousness of receiving re-education, which leads to the lack of new knowledge learning^[5]. Many students give up their further education in accounting profession before they see the broad picture of accounting career, we need to improve students' awareness of accounting research and their knowledge of accounting career prospect, and encourage them to continue their further education and pursue master's and doctoral degrees, etc. For accounting teachers, re-education is to prompt them to master the requirements of new accounting standards and systems, which are influenced by changes in the accounting environment, accounting standards and accounting systems will change with changes in economic policies, requiring teachers to update their knowledge base in time to adapt to the teaching requirements in the new situation. Re-education is to prompt accounting teachers to follow the needs of computerized accounting knowledge, the current paperless office and other green office concept, indeed, the traditional manual bookkeeping does not have the advantages, due to the continuous updating of computer knowledge, so that accounting computer becomes an important course of the accounting profession, if teachers do not strive to improve their teaching level in the development trend of the times, will not be able to adapt to the new era of accounting Teaching. Re-education is the need to make accounting teachers have practical accounting work experience, accounting teachers only have rich practical experience, in order to combine theory and practice perfectly for teaching, most of the current accounting teachers are lack of practical experience in accounting work, which requires the government or the school to provide opportunities to arrange teachers for short-term practical training and induction study, so that teachers develop both theoretical and practical. This requires the government or schools to provide opportunities for teachers to conduct short-term practical training and on-the-job learning, so that teachers can develop the ideology of both theory and practice.

3. Exploring the Reform of Mainland Chinese Accounting Education under the New Normal Status

The new normal of Chinese accounting education is based on the "Internet+" supported by big data. Under the background of the new normal, the reform and innovation of accounting education is required to match the economic

system's reform. As a commercial discipline, accounting needs to be linked with economic development. The "new normal economy" is characterized by intelligent production and informatization of operation, which requires accounting talents to have complex knowledge, innovative thinking, and global vision, and as the "new normal economy" is based on sustainable development, accounting talents are required to have a strategic view of development. In the period of economic development, to adjust the structure and stabilize growth, the ability of accounting talents to deal with economic matters is improved. So that accounting talents can develop to the high-end level to adapt to the ability to solve new problems in accounting practice and cope with the new environment of accounting work.

In addition, the reform of accounting education should reflect its own laws and be driven by innovation guidance to support the new situation of the new economic normal. Accountants in the "new normal" environment need new knowledge, skills, and correct professional values.

Firstly, designing a teaching system that adapts to the times' characteristics, leads quality education with an open view of education, breaks the original narrow educational thinking, highlights management-oriented and environment-oriented accounting teaching, and focuses on improving the operation and management of modern enterprises. It could promote the transformation and upgrading of enterprises and enhance their economic efficiency and competitiveness.

Secondly, the normalization of the economy is the normalization of information, with the help of information technology to innovate the accounting teaching mode and train accounting talents to adapt to the new environment.

Thirdly, the use of "Internet" technology in the accounting field promotes the perfect development of accounting information system, and cooperate with the new accounting talents based on Internet thinking. Then, it can be integrated into the enterprise's risk control, analysis, decision-making and give full play to the management function of accounting practitioners.

4. Conclusion

The reform of mainland Chinese accounting education based on talent demand is an important measure to alleviate the current employment pressure. In a sense, the competition of economic strength is the competition of talents, and the accounting industry, as an essential industry in economic and social development, which is vital for cultivating high-quality, comprehensive accounting talents. So far, the reform and innovation of accounting education are far-reaching significance to cultivate high-end accounting talents. They optimize the accounting talent resource structure, provide more accounting talent sustainable development possibility, and promote the widespread accounting industry development in mainland China.

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