How to build the management accounting talents training model based on diversified needs

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Abstract. Talent construction is the key to the overall progress of China's management accounting system construction. As an enterprise with the main body of the marketing economy, the company has deep cooperation with institutions of higher learning and professional consulting institutions with technical and talent advantages. Comprises cultivates management accounting talents in an organized, step-by-step and hierarchical manner. It is one of the effective modes for training high-quality management accounting talents. The article deeply analyzes the enterprise's needs of management accounting talents’ work abilities: the basic ability of management accounting talents; the ability to implement the business management decision-making; the supporting service ability of the daily operation of the enterprise and the innovation ability of the enterprise management level. On the basis of the demand for capacity, this paper discusses the following management accounting talent training mode based on diversified needs: relying on school-enterprise cooperation to improve the social practice ability and professional quality of the training target; establishing normal contact and exchange mechanism with relevant competent departments or professional institutions; improving the professional policy quality of management accounting talents to enhance their work pertinence; enriching the professional experience of management accounting talents and broadening their management vision, through the exchange of posts, rotation, and etc.

1. Introduction

In the process of overall development of China's management accounting system, talent construction is important. However, nowadays, accounting personnel in China are mostly engaged in financial accounting work. The foundation of financial and business collaboration aren't solid, and there is a lack of motivation and opportunity to understand the essence of business transaction. The continuing education of accountants is not targeted and practical for practical work. Moreover, the management accountants basically work in the same position or the same work level for a long time, thus their vision is not broad enough; the enterprise innovation mechanism based on internal cultural soil improvement is still not perfect, and the leadership of management accounting talents and the formation of other core business capabilities are lacking in treating trans-speciality experience as the basis. In view of this, the author believes that One of the effective modes of training management accounting talents is that enterprises, the mainstay of the market economy, should have in-depth cooperation with institutions of higher learning and professional consulting institutions with technological and talent advantages, and cultivate management accounting talents in an organized, step-by-step, hierarchical manner.

2. The demand of enterprises for the management of accounting talents

2.1 The basic ability of management accounting talents.

The first task is to master the basic theories and basic knowledge of management, economics, finance, taxation and finance. The progress of the times has driven the development of science and technology. With the rapid rise of information tools such as WeChat and Weibo, “Microlecture”,...
“Moocs” and “Flipped classrooms” have already been in the classroom, and the application of cloud technology in the field of education is still in the ascendant. The E-schoolbag gradually entered the classroom. Before the class, the teachers will adapt these courses according to the thematic or modules and the actual case, and design a set of Microlecture-based, more complete and systematic Jasper series micro-video materials. The case data for the micro-video which uses cloud technology teaching to create a new teaching environment, promote students' learning of management accounting related courses, improve learning efficiency, and provide a more personalized and information-based teaching environment for students' learning. As a fast-developing auxiliary teaching system and model, cloud computing assisted teaching is an innovative development of the "Internet +" era teaching model. It can not only reduce the cost of teaching equipment configuration and maintenance, the cost of teaching application software services, but also inspire and guide students to think broadly, help students to establish complete and divergent thinking, which means thoughts will be gradually penetrated into the study and activities of different disciplines. It can help personnel improve their basic ability of management accounting, and help enterprises lay a solid foundation for cultivating high-level management accounting talents.

2.2 Management accounting talents have the capacity to implement business management decisions.

That is, their work abilities are the finance which fit the enterprise strategic planning and accounting management organization construction, the management-related post setting and staffing, the daily operation mechanism design of the financial and accounting management work, and the formulation of the basic system of accounting management and financial. The formation of these capabilities requires a solid foundation in finance and accounting, and requires long-term accumulation of management work experience.

2.3 Management accounting talents have the capacity to support the daily operations of the company.

It requires financial and management qualitative and quantitative analysis methods such as financial report analysis, reasonable tax planning, information systems, and internal controls. That is, through the professional work of finance and accounting, such as comprehensive budget, fund management, cost control, accounting, capital operation, financial audit, tax management, etc., they can provide accurate and timely financial and accounting information, safe and convenience revenue and expenditure required by enterprises, in order to meet companies' evolving financing needs; achieve regulate investment and accurate financial analysis and obtain financial risk controllable ability. Through the Internet, researchers could achieve centralized data processing, exchanging and sharing. By using cloud computing to complete accounting training, we can not only complete centralized storage and calculation of training or simulation data, breaking the geographical and time constraints, creating a more stable and securing management accounting environment, but also improve the efficiency of management accounting personnel training. This ability is the basic quality and skills that management accounting talents should possess as financial professionals.

2.4 Management accounting talents have the ability to innovate in the management of enterprises.

That is to participate in strategic decision-making, lead value creation, regulate resource allocation, prevent and control business risks, and the ability of service enterprises to strike a balanced between achieving the set goals and taking corresponding risks. Taking good use of traditional competition, certificate mode and "Internet + Accounting" 3.0 era "Post practice" is the most direct and effective way to manage accounting personnel training. When cultivating comprehensive management and innovation capabilities, teachers should guide students to participate in international authoritative management accounting competitions or exams, and utilize domestic and international authoritative management accountant certification to ensure the optimization of management accounting talent level. This capability is mainly achieved by participating in the design and evaluation of enterprise
performance indicators, implementing risk-oriented internal control and internal control evaluation which focus on earlier forecast and mid-control. The formation process requires an in-depth understanding in the current status and future outlook of the company.

3. The exploration of management accounting talent training mode based on diversified needs

3.1 School-enterprise cooperation

Improve the social practice ability and professional quality of the objects helps them deepen the basic understanding of the enterprise’s internal management through school-enterprise cooperation. The objects of this model mainly come from college students and new finance managements. The training duration is between six months and one year. Managerial accounting is rooted in all aspects of internal management of the enterprise. It not only requires the management accountants to have skilled professional skills, but also needs to have a personal experience of the characteristics of the business operations, daily management processes, and the historical and cultural environment of the company. At present, the largely mature school-enterprise cooperation model is that higher vocational technology colleges cooperate with employers to cultivate financial accounting talents. Most of them focus on directional employment and cultivating professional practical operators. However, the management accounting personnel should mainly focus on the formative education of professional quality of undergraduate students (including graduate students) in finance or economics majors in comprehensive colleges. The trainee department arranged by the enterprise is generally from 2 to 3, and the internships position and time (usually 3 months) in each department are also relatively stable. When enterprises accepting internships, it means that they are recruited and used as formal employees. After students pass written tests and interviews, company should arrange experienced in-service personnel as their tutor and organize assessments in the middle and end of the internship.

The role of this model goes both ways: the company uses the technology and talent advantages of higher teaching institutions to expand the academic vision and theoretical foundation of the in-service financial staff, and obtain the latest professional development information; while the universities train the students' practical work ability and professional management quality through the platform of enterprise management which increases students' employability and development channels. This model has also been effectively carried out, such as the Shanghai National Accounting Institute (SNAI) and PricewaterhouseCoopers LLP., Baosteel Co., Ltd. They jointly cultivated graduates and built the school-enterprise cooperation model. While, Department of accounting, School of Management, Xiamen University and Xiamen Network Software Co., Ltd. also jointly built an internship base and a school-enterprise cooperation model.

The training content in this mode is not only the basic skills such as financial cashier, accounting, tax returns, and report preparation, but also extends to all aspects of business management. For example, arranging students to participate in the “corresponding design of accounting subjects and budget subjects” can improve their understanding of the practicability, usability, pertinence and comparability of accounting and budget information. Meanwhile, students who make business analysis and decision may support management innovation. Participating in the “Expenditure of funds and budget, contract, integrated process and fitting’s design of accounting auditing” can help students promote the establishment of strict payment and settlement management concepts. At the same time, further improving the security of payment, participating in the formulation of the original documents standardized management approach and the governance of information data system could help them develop the management ability to control from the source of financial information. It also does a favor to reduce unnecessary processing in the flow of business information transmission, improve the quality of accounting information. Participating in improving the indicator system, optimizing the analytical model, perfecting the analysis and displaying mechanism foster them enhancing their decision support ability; participating in fiscal taxation Policy research and application, analyzing taxation risks helps cultivate their awareness and ability to strive for policy benefits; participating in the daily documentation filing of enterprise offices,
customer service, supervision, auditing, infrastructure and other functional departments do good to increase their understanding of the company's daily operational processes. Assisting scene management will be achieved by deeply researching Enterprise Warehouse and manufacturing plants, firms should guide talents to get familiar with basic characteristics of business.

3.2 The normal linkage and communication mechanism

Establishing a normal linkage and communication mechanism with the competent financial and taxation departments, cooperative financial institutions, professional consulting agencies and other units, it enhances the professional policy quality of on-the-job management accountants and facilitates their pertinence. The training target of this model is focus on the in-service management accountant who works permanently in the same position or at the same level for a long time. The training period is mainly determined by the length of the cooperation project.

This training method is based on the work time of personnel in the existing positions. Companies organize talents to participate in related projects (including tax assessment, financing projects, final audit in financial year, material asset reorganization projects, financial special inspection, control self-assessment, asset and capital verification, various types of economic benefit audits, etc., and set up a special leading group to urge them to perfect their knowledge systems and improve their communication and coordination skills. As the work above is carried out in the form of projects, it is different from the daily work of management accounting. Therefore, at the end of the project, all the in-service managers should be organized to jointly distill the project management experience and deficiencies, and share the best management practice experience.

On the basis of the above work, it is necessary to establish a talent pool of each profession, such as financial management, gather internal talents, and focus on the great deployment of enterprise innovation and development, supervise the financial assets involved in the key tasks of business management, and carry out analytical research in financial work for common problems. It is also indispensable to improve the level of financial management, and enhance the skills of managers to support the work of the corporate center. Some state-owned large and medium-sized enterprises and listed companies in the growth stage have now applied this model.

3.3 Internal training pattern

Through methods of post exchange, rotation, appointment of financial supervisor or chief financial officer (chief accountant), they use an internal training pattern to enrich the professional experience of management accounting personnel and broaden their management vision. The training target mainly comes from the business backbone who has accumulated more work experience in financial accounting positions. It aims to promote their knowledge creation and continuously improve its comprehensive ability to analyze and solve issues. The training duration should be based on their performance in positions, usually at least two years.

The rotation of various positions within the financial management, the communication of positions between finance and audit, the communication between accounting and contract statistics, the communication between project financial accounting and scientific research project post, the communication between tax declarations and merchants management post, etc., these are the common ways of cultivating rotational management accounting talents by means of the integration of finance and business. By perfecting the accounting entrust system of the CFO (chief accountant), enterprises should create the external CFO (general accountant) to facilitate the establishment of business diagnosis analysis and reporting mechanism, insert their work quality and effectiveness into assessment system. At the same time, effective models for cultivating top talents are promoting delegation’s quality referring to the ability of performing their duties together with exerting their due role. At present, this training mode is common in large-scale companies with diverse businesses and complex property rights structure.
References


