

# Research on the Training Mode of Market-Oriented Targeted Accounting Talents

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**Abstract**—With the rapid development of China's economy, the demand for accounting professionals has increased, and the demands for quality of personnel training has increased. The function of accounting is transforming to value management and risk control. Accompanied by this transformation is the increasingly prominent problem of imbalance in the structure of accounting talents in colleges. Focusing on the gap between supply and demand in the training of undergraduate accounting professionals, there are problems occurred such as unreasonable positioning of talent training objectives, the failure of practical teaching to effectively improve students' practical ability and lacking of innovation in teaching mode. This paper puts forward the reform path of market-oriented target-oriented undergraduate accounting personnel training mode in order to provide reference for the reform of undergraduate accounting personnel training mode in Chinese universities, and cultivates qualified accounting professionals for the society.

**Keywords**—Market orientation; Accounting talents; Training mode; Talent demand

## I. INTRODUCTION

In the reform of accounting education, the first thing is to establish a reasonable goal of accounting talent training, and the goal of accounting talent training should be adjusted according to the change of market demand. Only in this way can colleges and universities produce marketable products and enhance students' competitiveness in employment.

## II. THE CURRENT PROBLEMS IN THE TRAINING OF UNDERGRADUATE ACCOUNTING PROFESSIONALS IN CHINA

### A. *The overall quality of talent training does not meet market demand*

Accounting graduates can stand out in all kinds of examinations, but they generally lack the ability of independent thinking and criticism [1]. The large-scale expansion of accounting majors in colleges and universities has made it difficult to change the accounting education model, and graduates are facing unprecedented pressure. The examination of various certificates can add points to the students in the fierce competition for employment. The certificate has become a stepping stone for students' employment and forms the phenomenon of "certificate heat". Such as the hot junior accountant certificate in recent years. This is a serious blow to students' initiative and creativity. We should realize that certificates are not equal to capabilities. How to improve students' ability to learn and effectively solve practical

problems is the guarantee for their future sustainable development.

The backward educational concept leads to the fact that accounting professionals in colleges and universities pay too much attention to the theoretical knowledge of students and are deficient in the cultivation of practical ability [2]. However, accounting is a highly practical major, which makes students under this training mode fail to meet social needs in the application of knowledge. From the perspective of the employer, the traditional mode of training out of accounting graduate hands-on ability is not strong, which undoubtedly increases the cost of the employer training of new employees. The reason for this phenomenon is that the training target of accounting professionals is inconsistent with social needs, and some of them are completely divorced from social needs.

### B. *Unreasonable positioning of talent training*

The training goal is the starting point for all teaching activities, and it plays a restrictive role in teaching activities and effects [3]. From the perspective of the talent training objectives of accounting majors in various undergraduate colleges in China, the positioning of the training objectives can be said to be multifarious, such as accountants, senior professional talents, compound talents, managers and so on [4]. Although the demand for accounting talents in the society is multi-level, accounting talents involve all walks of life, however, in practice, different industries and different levels of posts have different requirements for accounting talents. Although on the surface, local colleges and universities present differences and levels in the positioning of accounting personnel training objectives, from the perspective of teaching content, due to the similarities in the curriculum system, the students are cultivated with strong homogeneity, which blurs the boundaries between different levels of talents. As a result, the supply of accounting graduates cannot be symmetrical with the demand of the industry.

In terms of the positioning of accounting personnel training objectives, although they all highlight the applicability, it is basically based on the single positioning of accounting professional positions, and emphasis on the systematic and comprehensive knowledge of education accounting expertise and the application ability of single accounting knowledge, while ignoring the cultivation of students' comprehensive ability. Therefore, the training of accounting professionals in colleges and universities should start from the market demand, improve students' comprehensive ability, accelerate the reform and innovation of teaching mode, and explore a new teaching

mode suitable for the development of application-oriented talents.

### *C. Practice teaching fails to improve students' practical ability*

There is no gap between the practice teaching of undergraduate accounting major and the level of higher vocational colleges in depth and breadth, which makes it difficult to realize the goal of cultivating senior applied talents for undergraduate accounting major [5]. First of all, the teaching staff engaged in accounting practice teaching in many undergraduate colleges in China is relatively weak. Many undergraduate colleges do not have staff in the enterprise, and the teaching quality is low. Therefore, this situation has arisen. Some teachers are senior corporate accounting staff, but little is known about the new basic knowledge of accounting. Some teachers are accounting professionals who graduate from colleges and universities, but they do not have rich work experience. Next, according to the knowledge of textbooks, there is no space and consciousness for self-rise. From the current experimental project of accounting professional textbooks, due to the lack of unified, high-quality accounting experimental teaching materials and the lack of an integrated experimental environment, most of the departments do not have the design of the department, the position of the accounting department, the process of the delivery of vouchers. The practice and development of accounting practice teaching has not formed a set of practical and practical teaching system, which makes a large part of the colleges and universities' accounting profession follow the trend seriously, blindly imitating the accounting practice teaching activities of famous universities. Not only does it not produce good results, but it also makes students conflict with accounting practices. The most prominent problem is that there is a serious lack of experimental projects requiring professional judgment, which results in that students can only stay at the level of accounting. In this simplified simulation environment, students cannot feel the atmosphere of practice, and many simulation training lags behind theoretical knowledge, so it is difficult for students to convert theoretical knowledge into practical ability.

Combining theory with practice is a very important principle in education and teaching. It is the basic requirement for accounting professionals in colleges and universities to master the basic knowledge and skills of various disciplines comprehensively and systematically. The ideology of seeking quick success and quick benefit, which caters to empty talk theory, is not conducive to cultivating such specialized talents who can skillfully apply theory to practice [6]. At the same time, we only talk about theory, not how theory is applied to practice, or provide students with an appropriate practical environment, so that the theory is completely out of practice. For a highly applied professional such as accounting, such a training model and its reasonable. Therefore, the cultivation of accounting professionals in colleges and universities should be guided by the imparting of theoretical knowledge, link theoretical teaching with social practice, and cultivate students' ability to analyze and solve problems with theoretical knowledge.

### *D. Lack of innovation in teaching mode*

In the traditional financial accounting teaching mode, teachers often teach professional knowledge in the classroom. Students are only accepting subjects. In the financial accounting class, students are in a very passive state. They can only sit in the classroom, listening to the teacher to teach relevant professional knowledge on the podium, but due to the continuous development of modern electronic devices, there is an embarrassing phenomenon in many college classrooms, that is, the teacher is passionately imparting important professional class knowledge on the podium, while the students are bowing their heads and playing mobile phones under the desk. This phenomenon has led to the inefficiency of the students receiving the professional class knowledge taught by the teacher [7]. The teacher's contribution has no result. The students are sitting in the classroom. Not only did not learn the relevant professional class knowledge, but also wasted time.

When asked "What kind of teaching mode do you like accounting teachers", the proportion of the students chose in the top four, respectively is exploratory teaching, cooperative learning mode, example teaching mode and self-study-coaching. The two options with the lowest ratio are the delivery-receiving and discovery learning modes. Although the current teaching method is conducive to students quickly mastering book knowledge, it ignores the cultivation of students' innovative ability. It is unscientific to evaluate the teaching level and students' knowledge mastery by one-time examination results. Facts have proved that the overly theoretical accounting class deprives students of innovative thinking, hinders the improvement of students' independent thinking and application ability, and leads to the phenomenon of high scores and low abilities, which is completely contrary to the market demand for application-oriented talents. It can be seen that in the new teaching reform, not only should students pay attention to the curriculum arrangement of students, but also pay attention to the reform and innovation of teaching mode.

## III. THE REFORM PATH OF ACCOUNTING TALENT TRAINING MODE

### *A. Reasonable positioning of personnel training objectives*

Different types of colleges and universities should locate their own talent training objectives according to their enrollment targets, service objects, resource advantages, employment aspects, etc. They should accurately grasp the economic development trend, comprehensively understand the economic structure and industrial structure, obtain the demand for financial personnel by employers, and use social demand as the direct driving force for the training of undergraduate accounting professionals.

With the rapid development of accounting education, all colleges and universities are discussing the cultivation and orientation of their own accounting education, and there has been a dispute between "specialists" and "generalists". Accounting graduates are faced with the work of openness and diversity, so undergraduate accounting majors are committed to cultivating senior "application-oriented" talents for enterprises

and listed companies. Economic globalization makes the accounting business has become increasingly complex, the job market for accounting personnel's professional quality requirement enhances unceasingly, the traditional accounting reimbursement type accounting professionals can't serve the enterprise operation and management needs, which requires the undergraduate accounting major positioning for senior applied accounting talents training goal, rather than the level of specialist training in vocational colleges.

At the same time, it is necessary not only to enable students to master scientific and cultural knowledge, but also to encourage them to learn to do things. More importantly, they should learn how to be a good person and how to cooperate. Students should be trained into people with a sense of social responsibility and dedication, as well as scientific and cultural knowledge and innovation ability, who can work with others. The primary condition to cultivate accounting professional quality is to learn to be a person, not because of learning the knowledge in the textbook and forget the original intention.

### *B. Reform teaching content and strengthen practical teaching*

Colleges and universities should increase the practice link. Staged practice in the school. Specific as follows:

- Practical training time is phased: it can be divided into grades and stages to implement stepwise comprehensive ability training.
- Phased training content: divided into basic training content, comprehensive training content and decision-making training content design.
- The phasing of training forms: the training forms become more professional gradually through the deepening of simple computer, simulation and other forms.
- Increase the off-campus accounting training base. The combination of in-school teaching and out-of-school practice enables students to exercise in practice and truly become technical application-oriented talents.
- The perfection of accounting education in the era of "Internet +" is inseparable from the curriculum and teaching construction. The student's educational process is a systematic project. As a user of "Internet + Education", the school needs to provide learning facilities and a good learning environment. Students need to be familiar with the use of management systems, the principles of network teaching, and the way in which online courses are designed to facilitate Timely adapt to the new educational model under the current Internet technology.

### *C. Innovative teaching mode*

At present, the teaching management departments of colleges and universities in China should fully realize the importance of the upgrading of teaching content to the strengthening of accounting teaching quality. In the specific upgrade work, the teaching management department should do a good job in accounting position research, through the

research work to understand the current needs of accounting talents, and then develop a matching accounting teaching materials and accounting teaching methods, so that students' accounting ability has been effectively improved.

First of all, we must reform teaching methods. In accounting teaching, a variety of teaching methods can be used, such as case teaching method, situation teaching method, simulation training method, group collaboration method, etc., to improve students' comprehensive application ability. Secondly, the content and requirements of innovation ability training should be improved. The design content of the school's innovative credits is not reasonable enough, and the innovative content has not been implemented in the implementation process. Therefore, the school should carry out targeted requirements for innovative credits based on professional characteristics. For example, the activities of accounting basic skills competition, accounting practice operation ability competition, social investigation and practice give participants and winners corresponding innovation credits. Colleges and universities should adopt such flexible accounting teaching methods. Accounting teaching methods should pay more attention to cultivating students' ability to analyze and solve problems and team spirit. The teaching process should emphasize the cultivation of students' self-learning ability and creativity, and it is not an indoctrinating education. For example, university students in the UK have less time to attend classes and have a lot of free time. In this way, they can broaden their knowledge through reading and searching materials. In addition, teaching mainly adopts teaching, tutoring and discussion compatibility mode.

### *D. Constructing a curriculum system based on vocational comprehensive ability training*

A single accounting talent has not met the requirements of the times as the development needs of enterprises change. The focus of accounting practitioners should shift from simple accounting work to in-depth analysis of information. In the process of cultivating accounting professionals, colleges should not only focus on making students proficient in financial accounting, but also strengthen students' learning of management accounting knowledge, and promote the transformation of the training model from traditional static financial accounting to new dynamic management accounting. Students should be trained to master the forecasting, control, decision-making and other functions of accounting, so as to better align with the professional standards of the industry [8].

Undergraduate accounting education is oriented by the requirements of employers for talents, and all teaching activities must serve to improve students' employment competition and career adaptability, which requires students to have a solid public foundation and professional discipline foundation. To this end, the setting of the undergraduate accounting professional curriculum system should be distinguished from the higher vocational college accounting professional curriculum. Focusing on the goal of wide-caliber and compound accounting professional applied talents, the curriculum system with the comprehensive vocational ability training as the core is constructed. Integrate general education with professional education, it should cover three levels of

basic courses of humanities and general education, business management courses and accounting majors.

The basic courses should be set in humanities, society, nature, science and technology and other fields, character quality requires accounting personnel to have professional ethics, follow accounting ethics standards, and consciously resist financial crimes. Accounting profession because of its close association with the economy, some financial personnel theft or violation of financial and economic laws and regulations of the incident occurred from time to time. So as to cultivate students' professional ethics and sentiment, and cultivate their creativity, resilience and interpersonal skills. The proportion of humanities courses should be increased, the proportion between liberal arts, business and accounting disciplines should be reasonably determined, elective courses and lectures should be added, compulsory courses should be streamlined, and experimental, internship and practical courses should be strengthened.

#### IV. CONCLUSION

In summary, the ultimate goal of undergraduate accounting professional training is to cultivate qualified talents that the society really needs, the core is to improve the students' vocational comprehensive quality. Under the environment of "Internet +", it is necessary for undergraduate colleges to pay more attention to the necessity and urgency of big data accounting resource sharing from the ideological level, market-oriented, vigorously innovate accounting networked undergraduate education, be brave in innovation, and actively promote the reform and development of undergraduate accounting education and teaching. As the social needs are constantly changing, the training mode of undergraduate accounting majors should also adjust with the social needs, gradually improve the level of education, strive to narrow the gap between the objectives of talent training and social needs, and provide the society with talents to meet social needs.

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