

On The Allocation of Knowledge Resources for Accounting Undergraduates in the Future

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Abstract. In order to cultivate the outstanding accounting talents who can meet the needs of the market, this paper uses many quantitative and qualitative methods, such as investigation method, correlation method and experimental method, to deeply analyze the framework of knowledge and ability of current accounting undergraduates. It is found that knowledge system of the current accounting undergraduate is too rigid to meet the needs of the market. Therefore, aiming at how to allocate the knowledge resources of accounting undergraduates in the future, this paper presents some corresponding ideas to improve the current situation.

1. Introduction

With the continuous emergence of new technologies and the continuous development of global integration, the market has put forward higher requirements for higher accounting education. However, at the present stage, the undergraduate courses of accounting in the university mainly focus on the filling some relevant statements and books, and ignore the training and practice of accounting practitioners' management knowledge. Such training mode makes the ability of accounting undergraduate students out of touch with the market demand. This paper will combine big data, financial sharing center, AI technology and other new changes in the market to find a new way to create knowledge resources suitable for accounting undergraduates.

2. Current Situation about the Knowledge and Ability Framework of Accounting Undergraduate Students

In the analytical process of the current knowledge structure of accounting undergraduates, I utilized some techniques, like survey method and the form of paper questionnaire and online questionnaire, to survey some undergraduates majoring in accounting in Colleges of Southwest China by using the results are as follows:

2.1 Improper knowledge arrangement of the curriculum system

Undergraduate accounting course system lacked some important elements, like domestic and foreign economic management, system maintenance, risk control and other course knowledge, which largely affected the development of professional judgment ability of accounting majoring students. In addition, the course schedule is not reasonable. For example, there is no foundation for financial management before the course of management accounting, which makes it difficult for students to study management accounting deeply and thoroughly.

2.2 Major Curriculum in Accounting does not keep pace with the times

The Internet era and its arrival, and the existing accounting professional curriculum almost ignore the popularity and application of communication technology courses, and do not reflect the characteristics of the Internet era. Moreover, the content of specialized curriculum is so outdated that it is difficult to keep up with the times. At present, 78% of the colleges and universities in the southwestern region use the curriculum content developed by personnel of dean office the academic affairs team, and the curriculum development is mostly based on the teacher's own learning scheme. There is no updated teaching resource.

2.3 Internship practice course has not been implemented

Internship practice is an important practice link with college education. More than 60% of colleges and universities in Southwest China have problems in the management of internship practice. According to the survey, 74.6% of the freshman and 42.1% of the sophomore undergraduate students did not use the holidays for internships. Even in the third semester of junior year, nearly 20% of the students stayed in the book learning when they graduated, and never put the knowledge they learned in practice.

2.4 There is a problem with the class schedule

The teaching schedule system is unreasonable, and the 36-hour course system arranges rigidly. For example, the required tasks of Cost Accounting and Basic Accounting vary greatly. The former requires at least 48 hours of class time, while the latter 28 hours is sufficient, but the two are also limited to 36 class hours. The class arrangement is quite unscientific. Therefore, the arrangement of teaching time cannot blindly adopt the 36-hour principle, but should change according to different course requirements.

3. New Problems in the New Era of Accounting

3.1 Arrival of the era of big data

With the rise of social networks and the Internet, the era of big data came into being. The arrival of big data has replaced some basic accounting information collection work, which has caused certain impact on traditional accounting practitioners to a certain extent. Faced with the inevitable trend of social and technological development, undergraduates majoring in accounting must follow the trend of the times and continue to learn how big data works.

3.2 Emergence of the financial sharing center

Financial sharing is an accounting and reporting business management method that companies use to practice economies of scale to increase efficiency and save costs. According to the survey, so far, more than 50% of the world's top 500 companies have established financial sharing centers. The financial sharing center has replaced the position of traditional accounting workers to a certain degree, and brings the tremendous on the employees in the accounting industry.

3.3 Emergence of AI replaces simple accounting work

As the most advanced smart technology, AI is gradually replacing many accounting jobs. The Gordon Institute of Finance and Economics pointed out that in the near future, more than 98% of accounting staff will be replaced by AI robots.

AI technology has also brought unprecedented challenges to accounting practitioners. It asked accountants to learn and acquire more knowledge and ability to preserve their positions beyond the management and analysis capabilities of AI technology.

4. Requirements for Accounting Undergraduate Students Under the New Era Proposes New

Through interviews and examination of literature and newspapers, I have roughly summed up the capabilities of a qualified accounting practitioner in the market after graduating from college:

4.1 Management capabilities

Management capabilities include planning and reporting capabilities, decision-making capabilities, technical capabilities, operational capabilities and leadership.

4.2 Analyzing capabilities

It includes qualitative and quantitative analysis of the enterprise's accounting environment, accounting strategies and financial statements, and evaluates the information disclosure quality, asset quality, profit quality and cash flow quality of the financial statements of the enterprises, and reveals the reliability of financial statement information.

4.3 Coordination capacities

Coordination capabilities include getting information about the sales situation in this month from sales department, negotiating with the production department to determine the product production for the next month, and so on.

4.4 Language capabilities

With the in-depth development of economic globalization, the popularity and application of English in the world has become an irreversible trend. When interviewing accounting personnel, enterprises pay special attention to their English verbal ability and English negotiation ability.

4.5 Computer knowledge

Computer knowledge includes flexible use and mastery of SPSS software, Excel formulas, and SAS software. Nowadays, both private enterprises and state-owned enterprises focus on the high efficiency of work. The abacus and calculator calculation have been eliminated by The Times. Such inefficient calculation cannot match the rapid development of enterprises. A lot of statistics and analysis of work requires a lot of accounting workers must grasp skilled computer various mathematical calculation and statistical software, can in a short period of time to collect the data processing and integration, form a complete system of data, and make accounting statements and the budget report, provide next action decision-making basis for corporate decision makers.

4.6 Creativity capabilities

With the development of society, it is required that accountants can understand the latest international accounting measurement and accounting model based on mastering professional knowledge, and that they can innovate a more efficient operation mode, which requires an undergraduate educational system to bring incentive mechanism and innovation ability training cost management into the countermeasures of innovation ability training.

5. Suggestions on the Ability Training of Accounting Undergraduates

We are now at the critical moment of accounting education reform. In view of the current situation that accounting basic knowledge and theoretical knowledge do not match market demand, I would like to make the following comments on the formation of accounting undergraduates' knowledge ability structure in accounting higher education. :

5.1 Dealing with the relationship between classroom teaching and practical internship

At present, many undergraduate educations in accounting are at the theoretical stage, so that students do not understand the randomness. Therefore, during the undergraduate course, a practical activity class should be added every week to allow students to get in touch with the real accounting, budget, and review processes and to equip them with more flexible processing ability.

5.2 Handling the relationship between localization and internationalization

When we developed the content of the curriculum, the knowledge structure system, accounting methods and procedures should be aligned with international policies and practices. At the same time, we should also pay attention to the localization of accounting standards when conducting accounting undergraduate teaching design. Considering the pros and cons, the international standards and practices are matched with the actual situation of Chinese enterprises to realize the localization of accounting.

5.3 Deepening the cultivation of computer knowledge ability

The undergraduate study and application of SPSS software and SAS software must be increased, especially the application of Excel spreadsheets in WPS technology. By skillfully use of Excel, Undergraduate students can quickly analyze the business direction of the company and the sales productivity of the next step when entering the job.

6. Conclusion

In summary, schools should improve the talent training program for higher education, and train accounting talents in all aspects and key points in the four-year undergraduate education, so that the knowledge and ability framework of accounting undergraduates can truly meet the needs of the market and match the needs of enterprises for accountants. On the other hand, in the context of the development of new technologies , such as big data, financial sharing centers and AI technologies, the future knowledge base of undergraduate students should update the learning and application of emerging

technologies to enable people to use machines. Last but not the least, under the new era background, undergraduate students should firmly spare no efforts to learn and use advanced technology, rather than replaced by new technology.

7. References

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