

Discussion on High Quality Creative Accountants Training

CHENG Ming'e

School of Economics and Management, Henan Polytechnic University, P.R.China, 454003
Cme331@hpu.edu.cn

Abstract: The new century, speeding up the pace of economic globalization, transnational investment and financing, international trade, such as the rapid development, modern high-tech means such as traffic, communication, and network makes the increasingly integrated global economy. Economic globalization is an urgent need to accounting language. Our country urgently needs a large number of master internationally recognized accounting rules, virtuous, talented, visionary, a pioneering and innovative "innovative" high quality accounting talents. In this paper, the related problems are discussed in this paper.

Keywords: High quality, Creative, Accountants training

1 Introduction

Along with the deepening of economic globalization and the rapid development of information network, expanding economic activity space, economic subject gradually diversified and complicated, international convergence of accounting standards continued to deepen, the professional quality of accounting personnel also put forward higher requirements. The economic development, the more important accounting, accounting has been likened to the international general commercial language, new century, speeding up the pace of economic globalization, international investment and financing, international trade and the rapid development of modern high-tech means such as traffic, communication, network of the global economy is becoming more and more integrated. Economic globalization is an urgent need to accounting language. Execute unified global accounting standards, expand the scope of the choice of the investor and the issuer, improve the reliability and comparability of accounting information, can reduce the multinational company accounting cost, reduce the expensive cost of accounting coordination among countries for all global companies to establish a fair and unified accounting environment, prompted worldwide resources reasonable configuration, better serve the domestic and international capital markets.

This program aims at preparing students to be professional in accounting, auditing, financial management, capital operation, finance, and enterprise operation and management of basic knowledge and ability, to master basic accounting theory and method, can in enterprises, public institutions and government departments engaged in accounting practice and teaching and research work of business management discipline senior specialized talents as the goal. Accounting talents, has obvious technical features and independent professional background, and is an indispensable in the operation of the economic, social, professional and technical personnel team. With the development of the socialist market economy in our country, no matter the state of the macro-control of the national economy, optimize the distribution of social resources, or in order to strengthen the management of enterprises and institutions, maintaining the normal aspects of market economy, accounting is becoming more and more important role.

For over 30 years of reform and opening-up, the marketization of China's national economy has achieved great development, with the deepening of the marketization process, will have a significant impact on accounting reform accordingly. Especially for the development of the market will affect the establishment and perfection of accounting standards system, and the trend of the economic and financial globalization makes the international accounting standards of accounting standards in China have a huge impact. Therefore, the accounting profession to provide the service scope is more and more widely, the special service more professional, business innovation emerges in endlessly. In the

development of the market economy environment also calls for the reform of accounting education, actively for industries and local economic construction to cultivate a group of high quality accounting talents and top creative talents. At the same time, the leading accounting talents training mode reform, training creative accounting professionals, to serve the economic construction of our country, for the reform and opening up qualified reserve.

2 The Connotation of High Quality Innovative Accounting Talents

2.1 Training is international accounting talents

Accountants should not only skilled in accounting practice and scientific understanding the theoretical basis of accounting practice. Not only to master a foreign language, but also be familiar with international practice. Graduates over a period of practice, not long competent for all kinds of industries and enterprises of the accounting work, can satisfy all kinds of industries and enterprises of foreign trade and international investment needs.

2.2 Cultivating the talents to strong adaptability

Accounting major graduates should not only master the professional knowledge, have engaged in this professional work ability, to cultivate the ability to adapt to the complex accounting environment in the future, learn to according to the basic principle of objective reality creatively apply what they have learned to solve new problems.

2.3 “Application” is also the main features of talent cultivation

Accounting is an applied very strong discipline, leave the accounting practice, students will be difficult to accurately grasp the theoretical knowledge and practical skills, which is difficult to fit for accounting work. Application-oriented accounting emphasizes the “high quality, strong ability”, theory with practice, the core is to cultivate students’ professional skills and social practice ability.

Have the solid professional skills, strong adaptability, innovative applied accounting talents of high quality, strong ability, nature has become the accounting profession in the future potential of high-quality talent. In the four years of undergraduate education for each student presents four different interests and hobbies to choose professional direction, create for students self, set up the system of scientific and reasonable development of individuality. After cultivated, graduates can start with small things, but also has the good professional spirit and great ambition. They will unconsciously prepare for building themselves to be an outstanding person. Never give up, until he reached the pyramid spire and become outstanding in the accounting profession.

3 The Key Problems of Accounting Cultivation Talents

From the social needs of accounting professional point of view, the American institute of certified public accountants to enter the new proposed three core quality and ability of accounting profession required: First, professional quality, mainly includes the financial budget, financial revenue and expenditure plans, establishing decision-making models, risk assessment, select the relevant reliable metrics, reports, research ability; Second, it is personality, including how to solve the problem, making decisions, working with people, communication, leadership, project management, and other aspects of the ability; Third, is the broad perspective of commercial quality, including global perspective view, strategic thinking, industry, market and customer orientation, resource management, legal concept, etc. The accounting profession in China’s demand for accounting talents pressure accounting education must be to change, for accounting courses on accounting education from their own internal strategic restructuring. These key problems and the link will be important research problem of this part.

The basic characteristics of accounting education is pay attention to the training of specialists in the field of all-round comprehensive quality and positive innovation, high standard, high demand, produce high

quality accounting professionals.

With the development of economy, especially the economic globalization, the accounting personnel's quality put forward higher requirements. However, the traditional accounting education focuses on imparting knowledge and neglect the cultivation of the ability of accounting personnel, accounting personnel in modern enterprise management is difficult to play its proper role. And as an accounting personnel with ability, it is the embodiment of accounting personnel quality, as the initial stage of the accounting education accounting undergraduate education quality, directly related to accounting personnel overall quality improvement. How to improve accounting undergraduate education stage of the training mode, training has certain ability for the society, the high quality accounting talents, has become the accounting education and practice are focused on a hot issue.

Accounting education is the most advanced research on accounting education reform in the United States are the earlier time, the achievements are obvious to all. In 1989, when eight big CEO of jointly issued the accounting profession the key to success for accounting education: report, especially put forward the certified public accountant examination is limited to the current accounting practice, through the certified public accountant examination should not be as accounting education goal, the content of the accounting education must pay attention to the cultivation of the students various aspects ability. Report also noted that: the accounting professional to be successful, accounting student must have a wider range of skills, including knowledge skills, interpersonal and communication skills, etc. Accounting educators in the United States are aware of the traditional accounting education cannot meet the needs of society, must adjust the accounting professional teaching plan according to the demand of the market. In September 1990, America's accounting education reform committee in its announcement No.1 *The Goal Of Accounting Education*, points out that: "The purpose of accounting education is cultivate students with the quality of professional, not training them to be professional when they graduated". Then all the universities in the United States actively reform the teaching content and teaching method of accounting professional. Teaching content is no longer just limited to the textbooks and reference books pay more attention to case analysis, and the answer is no longer the only. Emphasis on training students' ability to analyze and solve the problem of interpersonal and communication skills; Teaching requires teachers to heuristic teaching methods, students are encouraged to actively participate in, such as: the case of the discussion analysis, group discussion, simulation practice, etc. International federation of accountants (IFAC) published "the international education standards NO.9," will the professional values, professional ethics and communication skills, communication skills, and rational thinking ability as a core quality.

3.1 Professional moral quality

Professional ethics is not only the behavior standards and requirements of employees in the professional activities, they in understanding the theory knowledge, learning interest, learning motivation is bad, and it is the industry's moral responsibility and commitment to society. Professional ethics on the one hand, adjust the internal relations of practitioners; accounting profession to society is the moral responsibility and obligation. In the guidelines for fundamental accounting work in our country puts forward the work excellently, familiar with the laws and regulations, in accordance with the law, objective and fair, good service, keep secrets, etc. The accounting is professional ethics.

3.2 Knowledge quality

Engaged in accounting work must have the following several aspects of the knowledge, financial accounting, finance, management, accounting, taxation, business law, audit and verification services, professional ethics, information systems, international trade and e-commerce knowledge is one of the most important factors. On the curriculum construction, the requirements of the accounting work could have different knowledge quality.

3.3 Ability quality

Ability quality of accounting personnel is engaged in the accounting profession should have the ability. In recent years the universally recognized accounting professional ability quality has the ability to analyze and solve problems, learning ability, creative thinking ability, team cooperation ability, ability of using information technology and professional judgment ability, communication and presentation skills, critical thinking ability, ability to under pressure, etc.

3.4 Practice quality

Practice is the specific objective activity, which is the existence of human beings. Marxist thought, practice the transformation nature, is not only change the configuration of natural objects, is more important in the natural objects give people need, purpose and essence of strength, from the “thing-in-itself” into a “thing” for me, creating according to ease the movement of the world itself is not possible. Practice differentiation process of the world, is in fact “in the shape of a person to organize the world” and the process of creating the world. To train the innovative ability of university students, whether it is the purpose of the training, the way, or the final result, is inseparable from the practice. Follow the principle of practicality, adhere to the Marxist outlook and talent, adhere to innovation is a kind of creative practice; adhere to the practice as the sole criterion for testing and evaluation of students’ innovative ability, in the teaching to train the innovative ability of accounting professional students.

4 The Model of High Quality Innovative Talents Training

4.1 Professional quality and outstanding features of talent training mode

In the formulation and implementation of the talent training scheme, around the “diameter, thick foundation, wide integrated with high professional quality, with professional qualifications and international vision” of the innovative talents training target positioning, attaches great importance to the foundation, broadening caliber, attach importance to the improvement of students’ comprehensive quality, and the professional quality, practical ability and cultivate innovative system, upgrade the social applied talents and sustainable development ability.

4.2 Omni-directional and multi-level teaching guarantee and evaluation model

Teaching is the key to personnel training, safeguard measures and reasonable teaching evaluation is to promote the benign development of the experimental area of decision-making basis. Therefore in the process of talent training needed to build and improve the teaching quality safeguard system, the teaching quality monitoring system, the teaching quality evaluation system, teaching quality information feedback system, incentive system, such as the Omni-directional and multi-level teaching quality guarantee and evaluation model, and in between each system response and linkage mechanism, to effectively monitor the quality of teaching.

4.3 Diversified school-running mode

The cultivation of high-quality innovative accounting personnel should first base on the student have a certain professional qualifications, at the same time should pay attention to the cultivation of professional quality and the international field of vision. For this need according to the social demand for accounting talents, break through the campus teaching, implementing the combination and increasing practice bases construction and the consummation, improve base function, deepen the practice teaching, to realize the seamless connection of campus and social personnel training. At the same time, deepen the bilingual teaching, strengthening the joint training of colleges and universities at home and abroad, increase the professional courses with an international vision, in order to make students adapt to the requirement of internationalization.

5 Conclusion

By high quality innovative talents training, so that the students in knowledge, ability and so on have higher basic quality, namely high comprehensive quality, the comprehensive development of moral, intellectual, physical, beauty and a noble moral character and good professional quality, strong adaptability, have certain innovation ability and sustainable growth potential of the accounting professional top creative talent. Through “natural quality of body and mind”, “social comprehensive quality”, “professional morality”, “accounting professional quality” and “workplace people quality of sustainable development” five aspects organically fuses, and through the practical application of knowledge to practice, and the enterprise to carry on the organic fit, the effective information communication and exchanges and cooperation in the process, can introduce other schools advanced teaching idea and the recent developments of business, can also be applied talents to satisfy enterprise reality needs carry out. This is an open system, can realize from the perspective of social demand, and eventually accept social inspection cycle.

Talent training is complex, dynamic, and continuous improvement process. The scientificity and advanced of the targets and training mode of talents training need to constantly explore and improve, in order to effectively promote the teaching reform of accounting professional, committed to develop to build on the basis of knowledge, ability as the core, quality as the goal of the applied accounting talents, for China’s economic development play a positive role in training high-level applied accounting talents.

References

- [1]. Li Yonghong, Cheng Suju. Foreign Accounting Personnel Training Mechanism and its Enlightenment to Our [J]. *Mall Modernization*. 2012, 27
- [2]. Yang Deli, Tan Chunlan. The Research and Practice of Creative Accounting Personnel Training [J]. *Era Trade (Below the Ten-day)*. 2013, 12
- [3]. Wu Yunxia. Applied Accounting Talents Cultivation Model [J]. *Statistical Education*. 2011, 02