Research on the “333” Talent Training Mode of Accounting Profession in Applied Undergraduate Colleges and Universities

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Abstract. Along with China’s rapid economic development and the requirements of industrial upgrading, the social demand for professionals in applied accounting has increased, putting higher requirements on the quality of talent training in colleges and universities. Applied undergraduate colleges and universities take advantage of the trend to build an talent training mode designed to increase undergraduate students majoring in accounting possibilities of employment, by formulating the specific measures for applied talents training programs, reforming teaching methods, integrating the production and education, and developing dual-qualified faculty, etc.. The talent training mode is called the “333” talent training mode, which is expected to promote the healthy development of applied accounting professional talent team in China, and to provide a solid guarantee for the delivery of a large number of highly qualified applied accounting talents who could meet the needs of society.

Introduction

In October 2015, the Ministry of Education, the National Development and Reform Commission, and the Ministry of Finance jointly issued the Guiding Opinions on Guiding the Transition of Some Local Undergraduate Colleges and Universities to Applied Ones. It was pointed out that as economic development of China had entered a new normal status, supply and demand for talents had undergone profound changes. In the background of the “structural reforms on the supply side” proposed by the state, the structural contradictions in higher education are becoming more and more obvious, and the homogeneity tends to be more serious. The training programs of some undergraduate colleges and universities are out of step with industrial development, production, and innovation practices. As a direct result, some kinds of urgently needed professional talents could not be recruited by enterprises from colleges and universities.

China is promoting major strategies such as “Made in China 2025”, “Internet +”, “Mass Innovation” and “the Belt and Road Initiative”. Therefore a large number of applied talents are urgently needed. The training of applied talents is a product of a certain period of economic and social development. Germany had already carried out relevant research and practical work as early as a century ago, and accumulated a wealth of experience, and formed a set of applied talents training theory system. In the 1990s, China began to pay attention to the diversification of talent training modes. At present, there are abundant research results on the target position and curriculum system construction of applied talent cultivation.

Accounting is one of the hot majors in colleges and universities of China. There are a lot of demands for accounting professionals in the society. Since the enrollment expansion of colleges and universities in 1999, a large number of graduates of the accounting profession have entered the society. However, under such a situation of supply and demand in the talent market, the graduates of accounting major have no choice but to fall into the predicament of “overcapacity and insufficient structure”. Speaking of the cause of the result, the main reason is that the accounting professional talents cultivated by the accounting professional training mode in colleges and universities of China could no longer meet the needs of social development. There is a bit lag in the accounting major
education of knowledge and abilities. The accounting education mode in colleges and universities of China is closed and lacks practical considerations. There are problems such as paying too much attention to theories while disregarding practical education, paying too much attention to the imparting of knowledge while ignoring the cultivation of comprehensive ability, neglecting the cultivation of professional ethics, and failing to meet the requirements of market economic development. Therefore in the case of the new situation, the reform of the accounting profession talents training mode is imperative.

The Function and Significance of the “333” Talents Training mode for Accounting Major in Applied Colleges and Universities

It is beneficial to enriching and improving the theory of education in colleges and universities

At present, the applied undergraduate colleges and universities education in our country is still in the growth stage. The theoretical research on the training of applied talents is relatively weak and the research on the training mode of applied talents is still immature and imperfect. Through analyzing and summarizing the research results of the applied talent training mode, the specificity of the applied talents training mode could be explored based on the status quo of colleges and universities education of China, the essential characteristics of applied talents and the laws of colleges and universities education itself. The all contents involved in the research such as the training target of applied talents, the essential characteristics of applied talents, and the construction of applied talents training mode refract and reflect the basic theoretical issues and subject attributes of colleges and universities education, which are beneficial to the disciplines construction of colleges and universities education that has a certain amount of academic value.

It is beneficial to construct an applied talent training mode that suits domestic conditions.

The training of applied talents not only has the universal law of talent training, but also maintains its own personality characteristics. The foremost problems faced by the training of applied talents in China are not imitating applied talent training mode of a country, nor is it cloning a certain talent training mode. The applied talent training mode explored and established is necessary to proceed from domestic specific conditions. And it could overcome the shortcomings in the current applied talent training, suit future market development needs for the applied talent in China, and have both Chinese and international characteristics.

It is beneficial to improve the quality of accounting professional training.

The “333” talent training mode for accounting major of applied colleges and universities is service-oriented. It advocates putting the needs of employers as the starting point, the supply side reform of talent training as the key point, and the social satisfaction as the final point. It is necessary to male some researches about market need to make sure the target setting of the training of accounting professionals in applied colleges and universities. Through the research on the training methods of accounting professionals in various colleges and universities, we could seek ways to achieve the objectives of talent training, establish a curriculum system that focuses on the training of vocational comprehensive abilities and develops an effective and practical applied accounting professional training program to explore the service-oriented reform methods of education-teaching (serving for local economic and employing units). By means of teaching reform, integration of production and education, cooperation between schools and enterprises, the construction of dual-qualified teaching faculty, it need to strengthen the practical teaching, improve the professional skills in the learning process, enhance the possibility of student being employed and improve the quality of accounting professional talent training.

228
The Construction of “333” Talents Training Mode for Accounting Major in Applied Undergraduate Colleges and Universities

The Formulation of “333” Talent Training Program for Accounting Major

With the talents training goals of “qualified politics, physical and mental health, theory in place, and practical skills”, the “333” talent training mode for accounting major in applied colleges and universities focuses on the “three qualities” in the training process, a curriculum system built on the “three systems”, and the “three modules” in education and teaching. “Three qualities” are general qualities, professional qualities, and vocational qualities; the “three systems” refers to theoretical knowledge education systems, technical skills training systems, and innovation and entrepreneurship education systems; and the “three modules” which is also called “121” teaching modes is mainly conducted in three stages, namely basic general education in the first year, professional knowledge and skills in the second and third years, and professional literacy education led by graduation design (thesis) in the fourth year. The “333” talent training mode of the accounting professional in applied colleges and universities is shown in the following chart. In the first academic year, the ideological and political curriculum group, the physical and mental health curriculum group, and the theoretical knowledge curriculum group mainly focused on professional guidance are set up to achieve the training goals of “qualified politics”, “physical and mental health”, and “theory in place”. In the second and third academic years, with the professional chain linking industry chain, aiming at the accountant positions of small and medium-sized industrial manufacturing companies, the core technical skills of the accountant in the small and medium-sized industrial manufacturing enterprises are refined from the manual accounting processing, accounting information processing, and financial and taxation analysis, which is based on the real technologies and processes handled in the accounting businesses. And corresponding supporting courses are set up to form a technical skills curriculum group, to further consolidate the “theory in place” goal, and achieve the training goal of “practical skills”. In the fourth academic year, the comprehensive ability curriculum group and the quality development curriculum group are set up to further reinforce the training of “practical skills”, to improve the students’ job adaptability and employment competitiveness, and to achieve accounting professional applied talent training goals.

Chart 1. The design ideas of accounting professional training programs based on the “333” talent training mode.

Promoting the Teaching Reform Guided by the Training of Enhanced Technical Skills

To reach the training position of various courses in the talent training program, it is necessary to achieve the specific implementation of education and teaching. The “333” talent training mode does pay special attention to the technical skills training and innovation and entrepreneurship education curriculum system, which is different from the traditional teaching curriculum system, for it is imperative to innovate and reform education and teaching methods. The reform and development of disciplines and curriculum teaching could be lead by the new ideas about education, like OBE,
international engineering certification and new engineering discipline. New teaching methods such as OBE, PBL, case model, project section model and flipped classroom model could be put to use. With the second classroom model, the accounting professional skills competitions are held to promote the development of talent professional skills. The assessment methods of the courses are adjusted, and the mastery of the curriculum should be measured with various standards. The test score is not the only criterion, vocational criterion like related certificate could also be a basis.

Integration of production and education in-depth, and cooperation between schools and enterprises

Classroom teaching model can no longer satisfy the training and promotion of students' technical skills. It is necessary to go deep into the integration of production and education and the promotion of cooperation between schools and enterprises. With co-construction curriculum, joint research projects, co-construction of laboratories, the establishment of experimental classes, human resources Hiring, co-building practical bases and other diversified, three-dimensional interactive and collaborative methods, the supply and demand channels between the talent education in undergraduate colleges and universities and the needs of employers are bridged, And students will be exposed to real work situations and truly achieve professional and vocational abilities.

Building the Team of Teaching Faculty Members Who Have Abilities to Promote the Development of “333” Talent Training Mode

For the focus on the training of applied talents, the teacher’s practice level directly determines whether it is effective in guiding student practical operation. Therefore, to smooth the implementation of the “333” talent training mode of accounting major, it is necessary to have a team of teaching faculty members who have both profound theories and rich practical experiences. The method of “internal training, external introduction, cooperation between the full-time and the part-time” can be adopted. “Internal training” refers to the applied undergraduate colleges and universities strengthening the overall quality of their teachers in various ways, for example, to establish the channels between schools and market of accounting profession, to build communication mechanism based on professional ability of applied undergraduate accounting talent training mode, and to encourage teachers to participate in related forums and conferences to keep in touch with the development trends of accounting industry and theories. It is beneficial to encourage full-time teachers to participate in the training about applied talent education ability and accounting skills, to exchange with excellent teachers and teachers in other schools, and to discuss practical skills with part-time teachers. “External introduction” means introducing high-level accounting professionals with rich practical experience from the whole community to join the teaching team and to give students better guidance in practice. The meaning of “cooperation between the full-time and the part-time” is that students could receive the guidance from both full-time teachers and part-time teachers on their practical training and position internships. It not only enables students to gain theoretical and practical knowledge and skills in practice, but also enables full-time and part-time teachers to cooperate with each other, learn from each other and make up their own weaknesses.

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Reference List


