

# Research on the Connection between Accounting Professional Talents Training Specifications and Professional Standards

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## Abstract

**In order to cultivate students with solid theoretical foundation, rich practical ability and innovative ability, first of all, the relationship between accounting professional training specifications and national professional standards is studied. Secondly, the paper analyses the shortcomings of the traditional accounting personnel training mode. Finally, according to the professional standards, we should establish the goal orientation and training mode of accounting professionals, and find a suitable way to meet the national professional standards and the training of higher vocational talents. In order to cultivate students with solid theoretical foundation, rich practical ability and innovative ability, first of all, the relationship between accounting professional training specifications and national professional standards is studied. Secondly, the paper analyses the shortcomings of the traditional accounting personnel training mode. Finally, according to the professional standards, we should establish the goal orientation and training mode of accounting professionals, and find a suitable way to meet the national professional standards and the training of higher vocational talents.**

## Keywords

**Accounting profession; talents training specification; professional standards; connection.**

## 1. Introduction

So far, the accounting profession in our country is steadily increasing, involving a variety of fields. Universities are recruiting students for the society by a large margin. Accounting has become a very popular subject. Accounting is a major in the major economic and management colleges in the country, especially by students, enthusiastically enrolled in learning, resulting in a sharp increase in the number of accounting students in schools[1]. Although financial-related employers are constantly recruiting professionals, it is not difficult for us to find that both undergraduates and specialists are still in a difficult situation of employment. Relevant employers need to recruit a large number of accounting personnel every year, but the accounting professionals trained in our country are lack of practical working ability. Schools pay more attention to the cultivation of students'theoretical knowledge, but neglect the practical operation ability. The accounting professionals trained can not meet the requirements of enterprises. This situation has to arouse our thinking. We need to question the current training mode of accounting professionals in China. Therefore, we should take exploring a better accounting talent training model as the most important research task at present.

## **2. The Relationship Between Accounting Professionals and National Professional Standards**

### **2.1. The Meaning of National Occupational Standards**

National occupational standards are based on occupational classification, according to the requirements of different occupational activities, standardized standards that meet the competence level of different practitioners are formulated. This standardization criterion is the ultimate meaning of practitioners to complete practical activities, receive professional training related to occupation, and test their professional competence. It is an important criterion for evaluating the comprehensive quality and professional level of practitioners[2]. The evaluation standard level of national occupation consists of four aspects: the general situation of occupation, the main requirements of work, the situation of work and the basic reference requirements of appraisal [1]. It mainly includes the name, level, meaning, working environment, identification and training of the occupation. The basic requirement of work is to evaluate the scope of work, task content, technical ability and related basic knowledge and work ability.

### **2.2. The Internal Relation between Professional Standards and the Training of Accounting Professionals**

The intrinsic relationship between professional standards and accounting professionals' training lies in: the first point is that the training objectives should be consistent with the requirements of the clients. The national vocational standards are mainly formulated for the requirements specified by the personnel engaged in and about to engage in relevant occupations, which are clear about their competencies and make the requirements of enterprises and employers for employees clearer. The teaching purpose of institutions like higher vocational education is to cultivate all-round talents that all kinds of jobs meet. The National Vocational Standard also formulates a standard teaching program to make it more clear how to train professional talents. The second point is that there is a correlation between the national professional standards and the training of accounting professionals. The National Vocational Standards (NVS) classify the students through skill tests and evaluate their morality, ability and working ability comprehensively. Therefore, we can see that the national professional standards play a key role in the training objectives of accounting talents.

## **3. Shortcomings of Traditional Accounting Personnel Training Mode**

Firstly, we pay attention to the training mode of "rote memorization", but neglect the training of "innovative high-quality accounting talents". The traditional training mode of accounting talents is mostly based on Book imparting knowledge, focusing on explaining the contents of students' books, but lacking the introduction of relevant knowledge and the cultivation of practical ability. The traditional teaching mode confines the students to a narrow learning range. The accountants trained will only talk on paper, but lack the ability of practice and innovation. Although their professional background of accounting is very solid and plays an important role in the daily operation and management of enterprises, they lack experience in the operation and management of enterprises, lack of pioneering thinking, poor adaptability and, most importantly, low comprehensive quality. Such accountants are not welcomed by relevant enterprises. Therefore, it is not difficult to find that the structure of accounting talents in China is not sound and there is obvious polarization. On the one hand, the supply of accounting talents exceeds the demand and is in a relatively surplus stage. On the other hand, the demand for accounting talents exceeds the supply, that is, the sharp shortage of high-quality compound talents [3].

Secondly, we should attach importance to the theoretical knowledge in books and lack the theory summarized through practical experience. Traditionally, the mode of training accounting talents is to pay attention to teaching and explaining the relevant accounting systems and standards, but lack of theoretical analysis of applied knowledge, so that students can only know theoretical knowledge but not master it skillfully. But now, our accountants are facing increasingly complex tasks. Without a solid theoretical basis, rich working experience and flexible adaptability, they can not meet the needs of the new situation.

Finally, our universities attach importance to the teaching of book knowledge, but ignore the teaching of practice. Therefore, in order to be able to connect with national vocational standards, we must increase practical courses and strengthen students' practical ability, not only textbooks, but also practical operation ability. Students not only have solid professional knowledge and basic skills, but also have strong practical ability and creative ability. In this way, graduates can meet the national professional standards.

## **4. Establishing the Training Model of Accounting Talents Compatible with National Professional Standards**

### **4.1. Constructing the Specifications and Objectives of Accounting Talents Training to Suit the Enterprise's Needs**

Accounting personnel training specifications should conform to the characteristics of professional posts and the training specifications and objectives of the national vocational skill level, so as to make the two meet each other. After social investigation, the final evaluation and analysis should be carried out according to professional requirements, the characteristics of higher vocational education and the performance of accounting personnel after post practice [4]. Ultimately, it can be imagined that the higher vocational colleges cultivate the talents needed by enterprises. First, we should make a comprehensive analysis of the areas of work we are facing, through a comprehensive analysis and investigation of the work situation of the newly graduated accounting students and the future jobs they will be engaged in. It can realize the docking work between the major and the future job at last. The second point is to make a detailed analysis and study of the posts related to accounting and find out their own particularities. The most important thing is to study the work form, work content and work style of the post, so as to cultivate talents with professional knowledge and work level. Thirdly, according to the actual needs of professional posts, the accounting profession is systematically studied and improved, combining with its own teaching characteristics and teaching rules, and refined improvements are made, so as to form the training specifications of accounting talents that can be docked with professional posts.

### **4.2. Constructing Accounting Talents Training System Suitable for Enterprise Needs**

At present, many colleges and universities will teach in the form of full credit system. According to the proportion of all kinds of course credits, we make a precise and reasonable plan, add a certain proportion of elective course credits, so as to expand students' comprehensive learning ability and broad knowledge. The arrangement of teaching plan should provide convenience for students to choose optional courses freely. Especially, it should be helpful for students to choose the optional minor courses they like. Finally, excellent compound talents can be trained. Accounting personnel training system is composed of many aspects, including the comprehensive evaluation of teachers' teaching ability and the reward and punishment system for students. The evaluation of these aspects requires the introduction of corresponding benign competition and incentive system for restraint and control. At the same time, it needs to cooperate with various reformed links in order to produce better teaching Effect.

### 4.3. Constructing the Training Process of Accounting Talents to Suit Enterprise's Needs

Firstly, talent training is the core of the goal of cultivating and improving innovative ability and comprehensive quality in the new trend of development [5]. It is not difficult to find that this is the weakest link of higher education in China. The key to this deficiency lies in the fact that the contents and methods of teaching materials used in the teaching process are too backward, there is no reasonable curriculum arrangement, and there is no professional teaching team. All these are the reasons that lead to the inability to adapt to the development of new forms. Therefore, if we want to change the training mode of accounting talents, we must keep pace with the times, keep pace with the changes of new forms, and constantly update the content of textbooks and the arrangement and optimization of curriculum system.

Secondly, the teaching form will be improved. The first point is to promote the activity-based teaching. As the name implies, activity-based teaching is to let students participate in the whole teaching process, complete the whole teaching process in the basic form of interaction, stimulate students' interest in learning, and encourage students to join their own thinking while listening to the lecture. We should not only listen to the teacher's curriculum content, but also add our own thinking. We should ask questions about the knowledge points we don't understand, so that we can actively participate in the classroom, boldly put forward our own views in the learning process, arrange the time for self-study after class, and form learning groups after class for interactive learning, and put forward questions to answer together.

Finally, students' practical teaching should be strengthened. On the one hand, it is necessary to strengthen the content of internship courses in Colleges and simulate work scenes so that students can have the opportunity to practice. On the other hand, it is school-enterprise cooperation, so that students can have the opportunity to enter the real working environment for learning. Only through in-school practice and school-enterprise cooperation, can students' practical ability be truly strengthened.

In short, only by truly understanding the needs of enterprises for accounting talents under the new situation, can colleges and universities more clearly define how to set the goal of training accounting talents. With the continuous progress of the times, colleges and universities need to constantly improve and perfect the training objectives of accounting talents. Only in this way can we cultivate high-quality compound talents suitable for the requirements of enterprises.

## 5. Conclusion

Through the analysis of the internal relationship between the training of accounting professionals and professional standards, the establishment of teaching objectives and the construction of professional curriculum system are completed in accordance with the national vocational skills standards, and the training mode of accounting professionals conforming to the national vocational skills standards is formulated. The way of docking the national vocational standards with the training of higher vocational talents is found to cultivate students with a solid theoretical foundation, rich practical ability and innovative.

## Acknowledgements

This work was financially supported by Research Program of International Education in Liaoning Province during the 13th Five-Year Plan (18LNGJ088) and Subject of Liaoning Vocational Technical College of Modern Service (20181018).

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