Research on the Training Mode of Accounting Talents in China in the Age of "Great Wisdom Propelling Clouds"

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Keywords: Great Wisdom Propelling Clouds; Accounting talent; Training mode.

Abstract. Nowadays, it is the era of “Great Wisdom Propelling Clouds.” The technology of “Great Wisdom Propelling Clouds” brings modifications to the accounting industry, and it also establishes forward higher demands for the training of accounting talents. Colleges and universities should follow the requirements of the evolution of the times and promote the transformation of the conventional accounting education model to adapt to the development of tendency. First of all, this article analyzes the influence of “Great Wisdom Propelling Clouds” technology on the accounting industry and then investigates the predicament encountered by the current accounting talent training in China. Eventually, it proposes the reform measures of the accounting talent training mode to cultivate the accounting talents which reaches the requirements of the era of “Great Wisdom Propelling Clouds.”

Introduction

The concept of "Great Wisdom Propelling Clouds" was first proposed by Hu Hequan, who is the Chinese Academy of Engineering academician at the China Internet Conference in August 2013. "Great Wisdom Propelling Clouds" can be summarized into big data, intelligence, mobile Internet, and cloud computing. Then, big data includes massive information resources, such as data storage and mining analysis. Intelligentization is a kind of intelligent application which composes of advanced information technology and network technology. Besides, mobile Internet is the fusion of mobile communication and Internet technology. Additionally, cloud computing is the calculation results of several information resources obtained via the network. The combination of "Great Wisdom Propelling Clouds" has not only changed people's lives but also set off a late-round of the industrial revolution. Human society has slowly entered the era of Industry 4.0. In the age of "Great Wisdom Propelling Clouds," the conventional industry upgraded and business models are continually innovating. A brand-new round of technology industry is emerging, and diverse industries are undergoing significant renovations. It will unavoidably have a massive influence on financial work and may change radically to the existing economic model. In the era of "Great Wisdom Propelling Clouds," the flow of new technological revolution has brought shocks to the accounting industry, and it has also put forward late demands for accounting talents. Hence, cultivating accounting talents that reach the requirements of the times has become a critical problem to be solved.

The Impact of “Great Wisdom Propelling Clouds” Technology on the Accounting Industry

Promote reforms in the working model of the accounting industry. Under the impact of computer technology, accounting business processing has changed from manual accounting to the use of internal financial software to achieve accounting information. The evolution of “Great Wisdom Propelling Clouds” technology will improve the further transformation of accounting work mode. From commercial enterprise software turn into the Cloud services, which will become the mainstream of accounting work. Under the accounting work mode of Cloud services, accountants do not limit by the accounting work time-space. They can use intelligent mobile terminals to operate accounting data anytime and anywhere to advance the effectiveness and flexibility of accounting
work. Currently, several software companies have launched Cloud accounting services, such as Inspur Yiyun, Kingdee, and UF. These Cloud accounting service providers not only offer services for some large enterprises but also give Cloud accounting services for small and micro-companies. The accelerated growth of cloud accounting has brought about changes in accounting work patterns. Under the cloud accounting work mode, accountants can use the mobile Internet to conduct accounting work anytime and anywhere.

Promote changes in accounting information processing methods. In these times, the external circumstances of companies are changing immediately. The number of business information is enormous, the business content is complicated, and the conventional accounting information processing methods cannot satisfy the demands of enterprises. In the era of “Great Wisdom Propelling Clouds,” under the technology of the Internet, companies can install electronic tags for every item. Data from raw materials to production and sales can reflect in time via electronic tags. Information collection does not need manual participation, business activity information can process on time, and the correctness and timeliness of accounting information strengthened. Also, the level of accounting information is growing higher and higher, and the data and information produced in accounting work can be automatically collected, stored and shared, which assists in improving the efficiency and degree of financial work.

Promote the transformation of accountants. In traditional accounting work, the accountants have to do the manual work. Even under the situation of accounting information, the accountants must enter the accounting vouchers manually. The accountants encounter lots of repeated action, and at the same time, mistakes are unavoidable. In the era of “Great Wisdom Propelling Clouds,” the evolution of artificial intelligence has led to the emergence of financial robots. Financial robots have replaced some accounting personnel in some highly repeated accounting work, which not only increases the productivity of commercial work and the quality of work but also decreases the labor cost of companies. In this context, the focus of accounting work shifts from accounting to management accounting. Accounting personnel must master the knowledge of data analysis and management decision-making to organize more excellent advantage for enterprises. The “Great Wisdom Propelling Clouds” technology improves the transformation of accountants.

Investigation of the influence of “Great Wisdom Propelling Clouds” technology on the accounting industry, recognizing the changes in accounting work and new demands for accounting talents will support define the training purposes of accounting talents and show the direction for the improvement of accounting talent training mode.

The Dilemma Faced by the Cultivation of Accounting Talents in China in the Age of "Great Wisdom Propelling Clouds"

Talent training objectives do not satisfy the requirements of the times. Many colleges and universities are usually based on the talent training objectives set by the Ministry of Education in determining the talent training objectives, and mixed with the particular conditions of the colleges and universities to make proper changes. Colleges and universities in the determination of talent training goals lag behind the needs of the development of the times, cannot keep pace with the times. The conventional accounting talent training concentrates on cultivating students' accounting ability and practical operation skills and pays insufficient attention to students' management decision-making ability, data analysis ability, and innovation ability. Although the graduates trained can be qualified for traditional accounting work, but it is incapable of satisfying the requirements of accounting personnel in the era of "Great Wisdom Propelling Clouds."

The curriculum system is not comprehensive enough. Under the traditional training intention of accounting talents, the accounting curriculum system is not complete enough to match the demands of the current period. Many colleges and universities have a concentrate on building up lectures related to accounting in the professional curriculum system to cultivate students' accounting skills. Most of the courses related to information technology are only the "Accounting Informatization" course. This course is for students to learn the procedure of financial software, and students still need
knowledge of Internet thinking, network security, and information technology. In the period of "Great Wisdom Propelling Clouds," the focus of accounting work has shifted from accounting to management accounting. The data analysis and processing, information technology, and management decision-making that accountants need not include in the professional curriculum system.

Insufficient faculty. The lack of faculty first reflects in the backward teaching philosophy of teachers. Various teachers do not understand that the improvement of "Great Wisdom Propelling Clouds" technology has a significant impact on accounting work. The teaching philosophy still hangs on the conventional concepts of accounting talent training. Secondly, the accounting professional teacher's knowledge system is not enough. The epoch of "Great Wisdom Propelling Clouds" influences the accounting assumptions, accounting measurement attributes, and accounting factors under the fundamental accounting theory. Teachers have not renewed the initial knowledge system, and the extension of current accounting theory has not added. Emphasis places on the practice of traditional textbooks in teaching, and it is irritable to teach students the professional knowledge that satisfies the necessities of the times. Repeatedly, there are not enough compound teachers. Lots of accounting professional teachers in the college do not know much about big data, artificial intelligence, cloud computing, and other new technologies. They can master and use new technologies such as big data, artificial intelligence, cloud computing, and other unique talents. It is challenging for colleges and universities to have enough teachers.

Single teaching method. The old accounting teaching emphasizes theoretical teaching, principally teaching in the classroom, passive acceptance by students, neglecting the autonomy and individuality of students' learning, and the participation of students is not high. Although with the use of case teaching and other techniques to innovate. Because of the impact of case timeliness and the replacement of accounting measures, the teaching impact is not satisfactory. There are fewer teaching resources available while the teaching process, which is not helpful to enhance students' enthusiasm, the initiative in learning, and the teaching impact are also affected. In the epoch of "Great Wisdom Propelling Clouds," the development of modern technologies such as big data, mobile Internet and cloud computing has allowed new teaching approaches to present and improve teaching resources. The latest teaching methods help to enhance the initiative and enthusiasm of students' learning, better cultivate students' innovative thinking ability and management decision-making ability, and improve students' overall quality to satisfy the demands of the times.

The Reform Measures of Accounting Talents Training Mode in the Period of "Great Wisdom Propelling Clouds" in China

Identify demand-oriented talent development purposes. The object of talent training is the way of the accounting talent training model. Only by launching a thoughtful talent training purpose can we further arrange the talent training method. Colleges and universities should base on the requirements of society for accounting talents to plan the training objectives of talents. Colleges and universities should change the old perspective of accounting talent training, repair the train of talents, and improve the traditional training purposes of accounting talents. Universities must be forward-looking when defining the target of talent training and explain the need for accounting talents in the development trend of "Great Wisdom Propelling Clouds" technology. It should not only focus on the education of students' accounting ability but also pay attention to students' proficiency in data analysis and management decision-making. Meet the needs of future social development.

Establish a curriculum system that conforms to the development of the times. Since the traditional curriculum system cannot fit the demands of accounting talent training purposes, colleges and universities should concentrate on the social training-oriented talent training purposes, optimize the curriculum system, and establish a curriculum system which conforms to the development of the times. In the context of "Great Wisdom Propelling Clouds," accounting professional education should combine computer science, network science, information technology, and other subject knowledge, and pay attention to the intersection and integration of experience in diverse disciplines in the accounting department. In the curriculum system, there must be an accounting major, as well as information technology, network technology, database applications, and other courses that are
compatible with the times. By systematic curriculum, students' necessary computer application skills and data analysis skills will be enhanced to enhance students' overall quality.

Strengthen the construction of accountant team. In the epoch of "Great Wisdom Propelling Clouds," teachers need to change their teaching ideas, increase their awareness, and actively admit new concepts and new approaches. Teachers must update their expert knowledge promptly, seize the influence of "Great Wisdom Propelling Clouds" technology on accounting theory, and bring about changes in the accounting industry. Meanwhile, it should further supplement the related knowledge of big data, the Internet, cloud computing, etc., and continuously develop its knowledge reserve. Colleges and universities can take a variety of measures to give more chances for teachers to learn and improve, such as sending teachers to study and participate in different academic conferences. It can open up teachers' horizons, cultivate compound teachers, and create a diversified teacher team. There are not merely accounting professional teachers, but also teachers in computer science, information technology, big data, etc., not only full-time teachers, but also external experts, enterprise technical talents, and teacher communication seminars. Collaborate to bring out group wisdom.

Use multiple teaching methods comprehensively. Teachers should adopt a diversity of teaching techniques in the teaching process, make full use of different teaching resources, mix conventional teaching with innovative teaching methods such as MOOC, micro-class, and flip classroom, combine online and offline and link theory with practice. Change the traditional teaching of infusion way to improve students' passion for learning. Further, strengthen the practical education, build an off-campus practice base through school-enterprise cooperation, so that students can understand the financial work content of the enterprise in the period of "Great Wisdom Propelling Clouds" and enhance the learning outcome of students.

Summary

The “Great Wisdom Propelling Clouds” technology has shock the accounting industry, and it also poses difficulties for the cultivation of accounting talents in China. No matter how the development of science and technology, talent training should base on the policy of “marketable and appropriate” to deliver suitable talents to society. Colleges and universities should adapt to the demands of the progress of the times, and reform the conventional talent training model. And, also determine the demand-oriented talent training goals, launches a curriculum arrangement that conforms to the development of the times, extend the organization of accountants, and thoroughly apply different teaching ways to investigate the transformation of the talent training model. At every point, advance the quality of teaching to cultivate excellent accounting talents that reach the requirements of the times.

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