Research on the Innovation of the New Model for the Cultivation of Government Accounting Professionals under the "Accrual Basis of Big Data Analysis of Government Comprehensive Financial Report

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Abstract. The development of government financial report in the era of big data is undergoing a severe change. Government financial report is undergoing a change from post-reporting to pre-reporting, and post-reporting accounting information data to providing the government with a forecast of the future. To improve the accrual basis for compiling government comprehensive financial reports under the condition of big data, it is necessary to promote the healthy development of graduate education of accounting major, study the reform measures of government accounting textbook system, and strengthen the vocational skills training of government accountants. It is an important content in the accrual accounting reform to establish a new mode of government accounting personnel training.

Keywords: Big Data, Financial, Government, Cultivate

1. Introduction
On the basis of deeply grasping the technical characteristics of big data, the forward-looking and strategic value of financial reports should be brought into play to enhance the government's ability to resist risks. Accrual basis system government comprehensive financial report can provide real government financial condition and operation management information effectively. The accrual basis of the government's comprehensive financial report[1] can prevent the financial risk of the government. The key to ensure the sustainable development of government accounting is to strengthen the research of government accounting education and personnel training research mode. It is also a powerful guarantee to promote the construction and implementation of government accounting standards system. Government accounting personnel training should change ideas of accounting personnel, strengthen the position of government accounting, aiming at different levels and different positions on the ability of government accounting personnel put forward different requirements,
building multi-level integrated government accounting personnel ability framework, further perfect the government accounting talent cultivation education scientific system.

2. Accrual basis comprehensive government financial reporting system

2.1. The role of accrual basis system of government comprehensive financial report system

At present, our country is in transition period, focus on building service-oriented government. The first task of building a service-oriented government is to reduce the operating cost of the government and improve its operating efficiency. The accrual basis for the preparation of comprehensive government financial report can be a detailed, objective and accurate accounting of the revenue and expenditure of various government departments and the cost of business activities, can be a fair evaluation of the cost of government operation, so as to effectively improve the operational efficiency of the government, to achieve the transformation to a service-oriented government.

With the development of society, the source of government funds in our country has also changed. In order to achieve economic development and urban construction,[2] the scale of government debt is increasing. However, the preparation of the government's comprehensive financial reports based on cash basis in the past could not fully reflect the government's debt information, so it was not possible to understand the government's debt situation in the past, which was unfavorable for preventing and resolving the government's debt risk. After establishing the accrual basis system for compiling the comprehensive financial report of the government, the government's debt can be calculated in detail, and the government's financial situation can be truly reflected. It is helpful for the government to establish a standardized and reasonable debt management and risk early warning mechanism, prevent the government's financial risks, implement prudent fiscal policies and correct financing decisions, and avoid financial crisis.

2.2. We will improve the accrual basis for compiling comprehensive government financial reports

We should pay more attention to the accrual basis comprehensive financial report and understand the importance of accrual basis comprehensive financial report. Strengthen the research on the preparation of comprehensive financial report, increase the investment of funds, and set up a special research institution, hire professional personnel to study the accrual basis of the government comprehensive financial report preparation theory. At the same time, the financial department should continue to give play to the spirit of innovation, continue to introduce advanced results, and should unify the comprehensive financial reports of governments at all levels, to achieve the standardization of the preparation of comprehensive financial reports.

Improve the system of financial report of the premise is to have a thorough understanding of China's economic development situation, establish a unified system, preparation of financial reports also requires all levels of government departments and institutions are unified use comprehensive accrual government financial reporting system, so as to better integrate the financial report analysis, is advantageous to the financial information in the communication between different departments. At the same time, it is also necessary to supervise the preparation of financial reports. Special supervisory bodies should be established and a review system should be established, so as to effectively ensure the accuracy of accrual basis government comprehensive financial report preparation. Finally, the detailed work flow and other information should be improved in the accrual basis system to improve the level of government financial management.

2.3. The basic principle of the accrual basis for compiling the comprehensive financial report of the government in the new period

Report compiled mainly according to the country to build the scientific management system, the requirement of modern financial system, improve the modern management ability and gradually improve and perfect the government financial reporting system, and gradually establish a comprehensive financial reports of the accrual basis, real, objective and comprehensive to reflect the
running cost and the financial situation of the government, to enhance the level of government performance management, financial management, effectively guard against financial fund risk, fiduciary duty to lay the foundation for the government. Main principle is: to establish a scientific, standardized, advanced comprehensive financial report system, accrual basis government objectively, fully reflects the government's public fiduciary duty ability, standardize and strengthen financial management, improving the efficiency of the government funds, accrual basis government an orderly and step by step and promote comprehensive reform of financial reporting.

3. Analysis of the impact of the era of big data on the development of financial reports

3.1. The arrival of the era of big data prompts the financial report to develop towards the direction of forecasting the future

The arrival of the era of big data prompts the financial report[3] to develop towards the direction of forecasting the future. Accounting staff in the era of big data need to more effectively explore how to effectively use information resources to provide enterprises with management and operation risk prediction means, to effectively assist decision-making and prevent operation risks, to achieve the improvement of enterprise operation and management benefits and efficiency, and to enhance enterprise development and competitiveness. Big data is advantageous to the accounting staff of professional quality, better play in the work of accounting information, strategic and forward-looking guidance value staff by using various techniques to collect, store, transport, mining huge amounts of data to change the quality of the accounting work and the center, from the previous sample type information collection to the efficient data analysis, mining direction, provide the reliable prediction for business development, and create more wealth for shareholders and stakeholders. For businesses, the financial report of the era of large data want to implement this function to predict the future high quality advantage, must complete at least three aspects, one is formulated in accordance with enterprise management data evaluation method and service mode, following the laws and regulations under the premise of efficient complete enterprise data assets management, through the compliance and internal control play data to predict the value; The second is to provide targeted and more available decision support for the current development situation, and decide when to share data with external and internal stakeholders most effectively through real-time financial reports and other means; Third, the use of big data to improve the enterprise's ability to identify risks and accounting service quality, into the enterprise's operation and management process to effectively analyze the short-term and long-term risks in the development and to achieve reasonable avoidance.
Table 1. Provincial accrual basis government financial statements constitute the situation table.

| Items                     | Balance sheet | Income and Expense statement | Budget statement | Chart of cash flow | Individual financial statements |
|---------------------------|----------------|------------------------------|------------------|-------------------|---------------------------------|
| Reflect the content       | Mainly reflects the year-end government assets, liabilities and net assets | It mainly reflects the situation of capital operation, such as revenue and expense, generated by the government in that year | It mainly reflects the government’s completion of the budget in the current year | It mainly reflects the impact of balance sheet related items on cash increase or decrease | It mainly reflects the consolidation, set-off and adjustment of creditor's rights and debts within the government |
| Compiling foundation     | Accrual system | Accrual system               | Accrual system   | Accrual system     | Accrual system                   |

3.2. The arrival of the era of big data promotes the development of financial reporting towards the direction of comprehensive financial reporting management

Reflect the financial activities of the financial statements\(^4\) are no longer limited to traditional accounting model and domain, start to research and development, sales, human resources management, and other departments and fields to permeate, financial report will be related to the enterprise business all data collection, processing and analysis, and financial management, enterprise management to provide more available information. With the application of big data, modern financial reports have opened up more fields and scopes of financial management. Many businesses that did not belong to the scope of traditional financial management will quickly enter the field of financial reporting in the era of big data, highlighting the characteristics of their own comprehensive financial management. Comprehensive direction for the development of financial management is because have big data technology support, real time of issuance of the financial report is based on the effective enterprise information data mining can get more information available, for the enterprise development and management to reduce errors in decision-making, provides the practical safeguard, reduce systemic risk to the enterprise development, and provide more accurate prediction about the future. The application of big data facilitates financial personnel to quickly capture abnormal data when issuing financial reports, accurately analyze enterprise risk fluctuations, and facilitate enterprises to take effective measures to counter potential risks in advance. Integrated financial management mode to promote and practice both in the field of enterprise financial management has significantly expands and depth, including the enterprise industry background, the competition ability, intangible assets, product value, financial situation and other information, including the comprehensive evaluation can achieve real enemy and know yourself, to improve enterprise core resources and core competence to provide reliable support.

4. A new mode of government accounting professional training in the era of big data

4.1. Reform graduate education for accounting majors

Classroom teaching emphasizes student-centered teaching, teamwork and interaction between teachers and students. In the whole teaching activity design, it pays attention to the combination of the professional knowledge learned in the early stage and the new knowledge, tries to integrate the
modular knowledge in the early stage, breaks through the boundary of the professional internal curriculum, and focuses on cultivating the students' ability to integrate the modular knowledge. At the same time, through the guidance of interlocking problems, students can maintain their concentration on learning, internalize new knowledge, and improve their satisfaction and sense of achievement. The evaluation of accounting majors in colleges and universities should not be based solely on the final scores, but should include students' innovative ability, moral quality, interpersonal communication and other qualities into the evaluation scope, and formulate detailed and practical assessment methods, so as not to reduce the comprehensive quality assessment to a form.

Strengthen the construction of teachers, improve the comprehensive quality of teachers. As the organizer and important participant of teachers' teaching activities, teachers are not only disseminators of knowledge, but also guides students in their growth process. Teachers' words and actions have a deep influence on students. At present, the recruitment of teachers in colleges and universities is mainly based on objective conditions such as teachers' learning experience and scientific research level. Professional teachers basically have master's degree and doctor's degree. There is no doubt about their professional level, but the most important quality of teachers is often neglected, that is, teachers' ethics.

4.2. Strengthen vocational training for government accountants

In the form of combination of online and offline, online learning can be conducted anytime and anywhere through websites, work groups, internal work networks and basic business knowledge under the new situation of the platform. Making full use of Internet resources, designing different types of online video teaching resources according to the course content and answering online questions regularly can mobilize students' interest in learning and further improve the quality of classroom teaching. Offline knowledge lectures and business training will be carried out to practice personnel's business ability, and the learning and education of staff will be strengthened to improve their business knowledge.

4.3. Reform the government accounting textbook system

To study the innovative ideas and implementation measures of the government accounting textbook system reform, so as to make sure that the textbook content keeps pace with The Times, the practical explanation and theoretical exposition are mutually integrated, and the basic knowledge and frontier development are mutually coordinated. Readjust the existing curriculum. The traditional theoretical curriculum system will be developed into a curriculum system based on students' information ability. Then according to the requirements of modern information technology and digital technology, reframe the curriculum. And improve the content proportion of accounting computerization course and science and technology moral education. Update teaching materials in time. According to the trend of modern technology development. Some experts suggest that colleges and universities should replace paper textbooks with digital ones. Improve the timeliness and effectiveness of teaching materials. In the development of digital textbooks, government departments should play an active role in leading the society. According to the industry standards and the needs of enterprise development, the teaching objectives of accounting major should be clarified. The dynamic editing and reviewing mode replaces the reviewing mechanism of traditional textbooks. Improve the effectiveness of teaching materials. In other words, the government should construct a professional editing and reviewing department to add, delete and modify the existing electronic textbooks in a timely manner, so as to continuously provide students with new teaching resources while keeping the basic theoretical knowledge and concepts unchanged. (see Figure 1).
5. Conclusion

Big data era gives the government a new challenge to accounting personnel, comprehensive financial report is prepared under the accrual government is a systematic project, wide range and high professional requirements, enhance the quality of government accounting is focused on the government accounting in order to construct a new mode of talent cultivation, realize the standardization of government accounting applied talents training. Only scientific and reasonable selection of training mode can ensure the effectiveness of training. The new mode of government accounting personnel training in the era of big data is conducive to the cultivation of accounting professionals suitable for the preparation of comprehensive financial reports based on the accrual basis of government, and ultimately to the improvement of the quality of government financial reports [5] [6-7].

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