Abstract—In the era of digital information economy, business and finance integration has become the general trend of current economic development. Business and finance integration requires finance integrated into business to realize financial transformation from passive accounting to value creation, which undoubtedly poses great challenges to the cultivation of accounting talents. This paper analyzes the challenges faced by the current accounting teaching in local colleges and universities, points out the existing problems in the current accounting teaching in colleges and universities from the perspective of “business and finance integration”, and puts forward corresponding suggestions, so as to provide reference for the accounting teaching reform in the new era.

Keywords—Business and finance integration; Accounting talents training

I. INTRODUCTION

With the rapid development of Internet technology and artificial intelligence, informatization has brought great impact to enterprises. The business model of enterprises has been continuously reformed and the management model has also been continuously innovated. The accounting profession is also undergoing earth-shaking changes. In June 2016, the Ministry of Finance issued the "Basic Guidelines for Management Accounting", which clearly states that "organizations applying management accounting should follow the principle of integration; Management accounting should be embedded in the relevant fields, levels and links of the unit, based on business processes, and use management accounting tools to organically integrate finance and business ". All enterprises responded positively and made researches and attempts on the integration of industry and finance. Accounting practice has put forward new development demand-business and finance integration, that is, the organic integration of finance and business activities. Only when financial activities are fully integrated into business activities can the functions of financial supervision and management decision support be brought into full play and the transformation of finance from passive accounting to value creation is realized. Accounting major in local colleges and universities is the main way to train accounting talents. Its training should also be reformed along with the revolutionary changes in the field of accounting practice. Only in this way can the social demand for accounting talents be met.

II. MAJOR CHALLENGES FACING THE DEVELOPMENT OF ACCOUNTING INDUSTRY

A. The Enterprise Financial Sharing, the Emergence of Labor Functions to Reduce the Demand for Accounting Talents

With the continuous development of information technology and the deep integration of big data and enterprise management accounting, many large and medium-sized enterprises in our country have set up financial sharing centers to carry out financial management. The establishment of the financial sharing center will reduce the management cost of the enterprise, improve the operation efficiency and centralize the control right of the enterprise. In addition, the manual function has replaced a large amount of basic accounting work in enterprises. The future development trend of accounting is that the basic accounting and supervision positions will be replaced by manual functions. There is no room for development. All these have resulted in a sharp drop in the demand for general accounting talents in enterprises and institutions, and financial personnel are facing the problem of transformation. This also forces local colleges and universities to reform the existing training methods of accounting talents. How to train high-quality financial talents suitable for social needs will become the direction of local colleges and universities' reform [1].

B. The Demand for Information-based Accounting Talents Increases in the Digital Era

With the advent of the big data era, enterprise decision makers need not only timely access to all kinds of real-time financial and non-financial information, but also analysis, prediction and management of data information, which requires accountants to use big data thinking to deal with financial information, otherwise financial personnel will face the crisis of being eliminated. On the other hand, the Internet and cloud computing technology have broken the regional boundaries of financial personnel and the accounting services of enterprises can be implemented anywhere in the country. This also requires future accountants to change to management talents with data informatization. They should not only have the
ability to handle accounting informatization, but also adapt to business integration and create value for enterprises.

C. The Demand for Diversified and Compound Accounting Talents is Increasing under the Trend of Industrial and Business and Finance Integration

Under the trend of business and finance integration, the service mode of accounting should change from accounting afterwards to participating in enterprise decision-making and planning beforehand, which requires accountants to have diversified knowledge and become compound accounting talents. Enterprises require accounting talents not only to understand accounting knowledge, basic theoretical knowledge and basic skills, but also to have rich practical experience and comprehensive management capabilities. In order to achieve business and finance integration, enterprises also need accounting talents to have good communication and information exchange with business departments. Financial personnel should have good communication and influence capabilities. It can be seen that the demand of enterprises for diversified and compound accounting professionals is increasing under the trend of industrial and business and finance integration [2].

III. THE CURRENT PROBLEMS IN THE TRAINING OF ACCOUNTING TalENTS IN COLLEGES AND UNIVERSITIES

A. The Teaching Concept Is Backward, and the Personnel Training Goal Lacks Market Orientation.

Rudolph, a well-known educator, said: "Great changes have taken place in universities. They no longer serve the needs of individual students, but serve the development of the country and the needs of society. This is the real concept of running a school in a service-oriented way." Local colleges and universities should train accounting talents suitable for the development of the country and the needs of the society. However, at present, the training direction of accounting talents in local colleges and universities lacks market orientation. The training goal of accounting talents focuses on the training of basic accounting knowledge and accounting skills. The teaching goal is still oriented to the traditional accounting jobs and has not been adjusted in time according to changes in the external social environment. Therefore, the trained students have the problems of narrow vision, lack of practical ability and low degree of informatization. From this point of view, the existing personnel training target level of local colleges and universities accounting is relatively low, and cannot well adapt to the new requirements of economic development.

B. The Curriculum System Is Not Reasonable Enough and the Knowledge Structure Is Single.

At present, the theoretical courses of accounting major in most local colleges and universities are mainly accounting courses, including accounting, financial management, auditing and other courses. The curriculum setting is biased towards the financial accounting field and lacks comprehensive and interdisciplinary courses, such as budget management and operation management. The knowledge structure of specialized courses is relatively simple, and no cutting-edge courses such as Internet technology, information technology, and big data analysis software have been set up. The practical teaching course is based on manual accounting training, computerized accounting, ERP sand table, etc. It also focuses on the training of financial knowledge and basic skills, focuses on accounting, and lacks the training of value management, especially the training of financial informatization, integration of industry and finance, financial data analysis, management decision-making ability and communication ability. The knowledge structure of the students is single and it is difficult to adapt to the requirements of work after graduation.

C. Teaching Methods and TeachingMethods Are Backward

In many local colleges and universities, the traditional accounting teaching method is still adopted, which is still the examination-oriented education mode and emphasizes the instillation of knowledge. The course teaching is still carried out according to the mode of theoretical teaching-explanation of exercises-students' practice after class. The teaching methods are mainly multimedia and software. Students can finish their study step by step according to the teacher's requirements. This teaching method and means make students' study become passive to accept knowledge, instead of actively thinking, finding problems and solving problems. It does not use to cultivate students' thinking ability and knowledge application ability, and cannot meet the requirements of business and finance integration for accountants to participate in enterprise management decisions.

D. The Ability of Teachers Should Be Improved

At present, there is a lack of practical experience for accounting teachers in many local colleges and universities. Many teachers go directly to the lectern to teach after graduation. From school gate to school gate, they have no practical experience, which leads to teachers' teaching being more inclined to theoretical teaching and being separated from business practice. At present, most teachers of accounting major in colleges and universities have graduated from accounting-related major, which is only a traditional single accounting professional knowledge background. Many teachers lack knowledge of management discipline, computer technology and other disciplines, and cannot meet the current teaching requirements. Moreover, the number of accounting teachers is relatively small compared with students and the teachers' scientific research and teaching tasks are relatively heavy. It is difficult to update knowledge and reform teaching mode in time, which makes the existing teaching staff difficult to meet the needs of teaching with business and finance integration.

IV. ACCOUNTING TALENTS TRAINING REFORM PROPOSALS UNDER THE BUSINESS AND FINANCE INTEGRATION TREND

A. Reorientation of Personnel Training Objectives

Local colleges and universities should set up training objectives for accounting talents based on market demand, perfect the training objectives for accounting majors, and the training objectives for accounting talents should be targeted at training diversified and compound accounting talents. On the
basis of training students’ accounting and accounting supervision, local colleges and universities should increase the training of students’ application of big data and Internet technology, and train students’ big data thinking and information ability according to the requirements of business and finance integration. We should also focus on training students to understand business processes, have the ability to manage accounting tools and software applications, and communicate with other business departments in a timely manner, so that accountants can jump out of their original thinking limitations and become value creators of enterprises from accounting-based accounting [3].

B. Scientific Reconstruction of Curriculum System

Accounting courses should be dynamically managed according to the actual needs of enterprises, and a diversified curriculum system of "accounting + informatization + management" should be constructed. The curriculum should increase the forefront content of the industry and increase the teaching proportion of accounting practice courses. On the one hand, the curriculum is based on the existing computerized accounting information system, adding management information system, computer data analysis software application, network accounting, big data analysis and other related courses to train students’ ability to analyze, evaluate, predict and make decisions using financial data. On the other hand, the curriculum will increase the proportion of management courses, expand the group of management accounting courses, increase the application courses of management accounting tools and methods, and add cross-cutting courses, such as strategic management, enterprise internal control and risk management, budget management, organizational behavior, management consulting, performance management to cultivate students’ management, coordination, organization and decision-making capabilities, and meet the requirements of business and finance integration on students’ management capabilities [5].

C. Improve Teaching Methods and Means

In order to meet the needs of business and finance integration, accounting teachers should improve their teaching methods and means. On the one hand, teachers should get rid of the traditional teaching method of combining teaching with practice in theory teaching, and use information technology to carry out teaching in many ways, such as interactive teaching in rain class, changing students from the recipients of knowledge to participants in class by adopting various teaching methods such as massive open online course and micro-class, so that students can actively learn, stimulate students’ interest in learning, and cultivate students’ knowledge application ability. At the same time, the rich network resources are used to guide students to learn autonomously and improve their ability of autonomous learning and knowledge application.

In accounting practice teaching, teachers can adopt the task-oriented method in teaching, and integrate financial knowledge into the specific business activities of enterprises by creating work scenarios, so that students can choose different roles such as finance and business to carry out division of labor training, so that students can better understand the integration of industry and money and realize the requirements of integration of industry and money for accounting talents [4]. Colleges and universities should set up off-campus practice bases to guide students to make on-the-spot investigations in off-campus practice bases, to help students solve problems in practice, to enable students to realize the practical application and value of business and finance integration in enterprises, and to improve students’ comprehensive quality.

D. Promote the Construction of Teaching Staff

In order to better realize the goal of training accounting talents, local colleges and universities must attach importance to the construction of teaching staff. First of all, the existing accounting teachers should be trained in the knowledge related to business and finance integration, so that teachers can understand the business and finance integration and requirements, and cultivates professional leaders who keep pace with the times. Secondly, it is suggested to improve students’ understanding of business and finance integration. The establishment of an off-campus practice base allows students to practice in enterprises, or to employ experts in practical work, either through practical discussions or through experienced practical workers as part-time teachers or after-school instructors for accounting courses. Through them, students can understand the real business processes and specific operations of enterprises and deepen their thinking on issues related to business and finance integration [6]. Finally, to encourage teachers to practice in enterprises, local colleges and universities should strengthen exchanges with enterprises, through the "go out, please come in" approach, to enhance teachers' actual combat experience, and constantly improve teachers' practical ability, so as to make them competent for the course construction and teaching work of practical teaching courses under the trend of industry and business and finance integration, and to improve the quality of students’ training.

V. Conclusion

With the continuous development of information technology, the economic activities of enterprises have become increasingly intelligent and complicated. Accounting talents should make timely changes, connect with the business of enterprises, and participate in the management decisions of enterprises so as to better adapt to the development of society. Accounting major in local colleges and universities should be oriented by social needs, take big data technology as the background, rely on the integration of industry and financial resources, timely adjust their talent training objectives, integrate advantageous resources, speed up the reform of accounting talent training mode, improve the quality of talent training in local colleges and universities, and enhance the core competitiveness of colleges and universities.

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