Retraction

Retraction: Construction and Implementation of Quality Evaluation System of Government Accounting Professional Training based on Cloud Platform (J. Phys.: Conf. Ser. 1744 032060)

Published 16 September 2022

This article has been retracted by IOP Publishing following an allegation that raises concerns this article may have been created, manipulated, and/or sold by a commercial entity. In addition, IOP Publishing has seen no evidence that reliable peer review was conducted on this article, despite the clear standards expected of and communicated to conference organisers.

The authors of the article have been given opportunity to present evidence that they were the original and genuine creators of the work, however at the time of publication of this notice, IOP Publishing has not received any response. IOP Publishing has analysed the article and agrees there are enough indicators to cause serious doubts over the legitimacy of the work and agree this article should be retracted. The authors are encouraged to contact IOP Publishing Limited if they have any comments on this retraction.

Retraction published: 16 September 2022
Construction and Implementation of Quality Evaluation System of Government Accounting Professional Training based on Cloud Platform

Desheng Shang¹*, Yuhuan Hua²

¹Government Procurement Center, Jixi Jiguan District Finance Bureau, China
²School of Economics and Management, Heilongjiang Institute of Technology, China

*Corresponding author e-mail: Shangdesheng@jxjdfb.org

Abstract. With the rapid development of social economy, sustainable development has gradually become a guiding ideology to guide the development of all walks of life. In the process of modern accounting talent training quality evaluation, we still need to implement the scientific development concept into the whole process of accounting talent training and evaluation according to the corresponding sustainable development concept. Through the quality evaluation, we can find more professional government accounting talents with high quality and high skills, so as to provide support for the further construction of socialist harmonious society [1].

Keywords: Cloud Platform, Government Accounting Professionals, Quality Assessment System

1. The goal and current situation of government accounting talent training system based on cloud platform

1.1. Basic knowledge
Master humanities and Social Sciences, computer and foreign languages, economic theory, accounting and auditing basic knowledge and related professional knowledge. At present, the quality evaluation of government accounting personnel training in China basically stays in the stage of target assessment, and the evaluation of employment rate and other index data lacks the evaluation and monitoring of the process and stage. The evaluation of key courses is completed by the government itself, and the evaluation standards and results are not convincing. The evaluation of the teaching quality of backbone courses has become the weakest link in the talent training quality evaluation system.

1.2. Knowledge skill and professional ability
Basic skills such as abacus calculation, banknote counting, identification of authenticity of RMB, filling in and auditing accounting documents, registration of accounting books, preparation of accounting statements, analysis of accounting statements, tax declaration, audit and maintenance and operation of accounting software [2]. Recently, the national quality inspection program (PISA) has been
implemented, which aims at diagnosis, guidance and improvement of government accounting personnel training. Quality monitoring consists of developing monitoring tools, sampling monitoring samples, organizing unified testing, delineating levels, and issuing monitoring reports.

1.3. Professional ability
Focusing on mastering the professional ability of accounting posts, it has the basic abilities of production enterprises and modern service industries in filling and verifying accounting documents, registering accounting books, compiling accounting statements, tax declaration, application of accounting software, and accounting treatment of economic cooperation organizations such as planting industry and breeding industry in the new rural construction. The government planning outline points out in the construction of the quality evaluation system of training government accounting professionals: "to improve the quality as the key point". At the same time, it is particularly proposed to establish and improve the quality assurance system of accounting talents and absorb enterprises to participate in the construction of quality evaluation system[3]. The key task is to cooperate with the industry and enterprises to build a cloud platform for the evaluation of backbone courses of social accounting specialty, so as to provide services for comprehensively improving the quality of accounting talents training (Figure 1).

| Decision making and command | ~ | ~ | Professional level |
| Quality generation system | ~ | ~ | Curriculum level |
| Resource construction system | ~ | Cloud platform | Government level |
| Support service system | ~ | ~ | Personal level |
| Monitoring and control system | ~ | ~ | Social level |

Figure 1. Accounting Talents use cloud platform for self-test.

2. Infrastructure construction of government accounting talent training quality evaluation system based on cloud platform
Government accounting professionals can use the famous business infrastructure as a service to provide Amazon elastic computing cloud, specify a specific virtual machine (operating system and application set), and then deploy the application to it, or provide the virtual machine image to be executed on the server[4]. Then, it pays for computing time, storage, and network bandwidth.

2.1. Development and utilization of cloud platform of government accounting theory teaching quality evaluation software
When developing the software for evaluating the quality of theoretical teaching, we should pay attention to consolidating the theoretical foundation, taking into account every detail of teaching, teaching methods and learning methods. We should also develop accounting theory teaching quality evaluation software under the bilingual teaching environment, as well as the pure international language accounting theory teaching evaluation software. Teaching evaluation software should be entertaining in teaching. Every knowledge point mastered can be promoted continuously after assessment. It is rich in content, rich in pictures and texts. It is practical, vivid and vivid. It is easy to
understand, and easy to induce. With the continuous development of social economy, the demand for social accounting professionals in industry and enterprises is also constantly adjusting. It is necessary to establish an optimization mechanism for talent training programs, and timely adjust the training programs of professionals to meet the requirements of the development of society, industry and enterprise.

2.2. Development and utilization of cloud platform of government accounting theory assessment quality evaluation software

The content of the question bank of the quality assessment and assessment software should be comprehensive, and the level should be distinguished according to the degree of difficulty and the content of the question bank should be updated at any time. The quality assessment software adopts the cloud platform test paper combination mode, the content coverage and difficulty degree are moderate, and the same questions can not appear in the same test paper. Whether social accounting professionals with strong professional skills, high professional quality and recognized by employers can be exported to the society is the standard to test whether the construction of accounting specialty is successful. Therefore, it is necessary to build a talent training quality evaluation software to objectively evaluate the training quality of social accounting professionals by using the efficiency and objectivity of cloud platform.

At the same time, we can also develop accounting training simulation operation + assessment software, which is a supplement to the network platform. Most of the software is used in case of network failure. It is better to use the stand-alone version. You only need to install the program on the computer (Figure 2).

![Figure 2](image)

Figure 2. Network of infrastructure construction using cloud platform system.

3. Construction of cloud platform system for talent training quality evaluation of Government Accounting Specialty Based on Cloud Computing

3.1. Construction of cloud platform system for operation quality evaluation of government accounting training simulation

Taking the government as the center, taking service as the purpose, and adopting the practice exercise oriented by the occupation task and action process. To evaluate the quality of necessary skills such as filling in accounting vouchers, registering accounting books and preparing accounting statements for social personnel, and assess the post practice ability, professionalism, teamwork spirit and good professional ethics of government accounting talents. The training project and cloud platform are interrelated, from shallow to deep, from easy to difficult, gradually arrange and organize the evaluation content, so as to assess the comprehensive professional ability of accounting talents.

It mainly includes: constructing the operation quality evaluation platform system of basic accounting simulation training, through reading the training guidance, understanding the opening
account, registering the opening balance of each relevant account, mastering the correct writing of Arabic numerals, filling in the original voucher, bookkeeping voucher and registration book, and preparing balance sheet and profit statement, etc., to evaluate the quality of business ability. The construction of financial accounting simulation training quality evaluation platform system requires accountants to understand the whole operation process of cashier post, purchase and payment post, sales and collection post, cost post, financing investment and donation post, general ledger post, statement post and financial budget post.

3.2. Construction of cloud platform system for government accounting training exchange and evaluation

Through the platform, online communication of practical training can be realized, and government accountants can set up a team by themselves, and each staff can play the role of the post, carry out collaborative operation, and then carry out role rotation. To further improve the effect of accounting simulation training exchange and evaluation platform, so that government accountants can more truly understand the accounting work environment and process, and take this opportunity to assess and audit the ability of accounting.

The construction of cloud platform system of government accounting training quality assessment can combine the training operation and quality assessment into one, that is to build a simulation training project. When each project is completed, the system will automatically display the correct results, analysis and scoring, which can not only stimulate the learning interest of Government Accountants, but also make them understand in time. The causes of the errors should be corrected in time (Figure 3).

![Figure 3. Accounting talents use cloud platform for self-test.](image)

4. Conclusion

Based on cloud computing, the construction of government accounting professional talent training quality evaluation platform breaks the current individual oriented government accounting talent training mode in China, and constructs a new talent training mode of facility as service, platform as service and software as service. This mode can make full use of the Internet, cloud computing and other advanced technologies to realize online teaching, share teaching results, effectively carry out talent quality assessment, and put energy into scientific research [6]. At the same time, it can provide high-quality self-assessment and unified inspection platform for government accounting talents.

Acknowledgments

Special fund project of basic scientific research business expenses of Heilongjiang Provincial
undergraduate universities in 2020--"Research on talent cultivation of government accounting major under accrual basis government comprehensive financial report".

References

[1] Deng Lu; research and Practice on the construction of training system for skilled accounting professionals; knowledge window (teacher's Edition); 2018
[2] Huang Yiyu, Chen Meihong; research on innovation of accounting talent training mode based on cloud platform; China educational technology equipment; 2018
[3] Sheng Qiang; reform and practice of government accounting talent training mode based on "Post Certificate Course Training Competition" in five in one; vocational and technical education; 2018
[4] Li Jing; practical research on talent training mode of geophysical prospecting accounting based on multi cooperation; Beijing University of technology; 2018
[5] Yu Lin, Zhou Guijin; research and practice of accounting talent training quality monitoring system based on professional evaluation; Wuxi Vocational Education Teachers Forum; 2012
[6] Zhang Hongmei; construction and practice of accounting talents training mode under modern apprenticeship system; science and education guide; 2020