

# Research on the Cultivation of Accounting Talents in Colleges based on Internet Information Technology

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## Abstract

The rapid development of Internet information technology has brought new changes to the development of China's accounting industry, accounting functions from accounting to management, which also put forward higher requirements for the training of accounting talents. This paper expounds the influence of Internet Information Technology on accounting profession, analyzes the transformation and development direction of accounting function and the requirements for Accounting Talents, and finally discusses the train of thought of accounting talents training in colleges and universities.

## Keywords

Internet information technology; Accounting transformation; Personnel training.

### 1. The influence of Internet Information Technology on accounting profession

In March 2015, Premier Li Keqiang first proposed the concept of "Internet Plus" in his Government Work Report at the Third Session of the 12th National People's Congress, and it has become more and more familiar to people. The popularization and promotion of Internet technology has prompted the birth and development of the era of "Internet +" sharing economy. Financial shared service center also develops under such environment. Financial shared service center can not only make accounting and accounting report with a high degree of standardization and a high degree of structural unity, but also help enterprises save labor costs and system. The Financial Shared Service Center can record and report the entity accounting business in different countries and locations together.<sup>[1]</sup>

In October 2014, the Ministry of Finance of China issued the Guiding Opinions on the Comprehensive Promotion of the Construction of Management Accounting System, which pointed out that large-scale enterprises should promote the construction of financial sharing center, realize the sharing of relevant information, and prevent enterprises from appearing "information island" phenomenon. In the 2019 "China Shared Service Field Research Report -- Based on the Construction Report of Financial Shared Service of Central Enterprises", half of the central government enterprises have established or are establishing financial sharing centers. <sup>[2]</sup>Financial shared service center has been accepted by more and more large enterprises and has become the latest application of centralized management mode in financial management of various large enterprises. It is imperative for enterprises to establish financial sharing center, and the traditional accounting of enterprises will be faced with the problem of urgent transformation under the background of this mode.

## 2. The direction of accounting transformation in the "Internet +" era

### 2.1. The change of accounting function

Traditional accounting functions are accounting and supervision, with the rapid development of information technology, the basic financial work will be completed with high efficiency. In the era of "Internet +", the establishment of financial sharing center centralizes simple and repetitive accounting work according to professional division of labor and realizes scale processing. Accounting no longer requires a large number of people to complete. However, in the process of enterprise development, the traditional financial department as the management department can not provide decision-making management for enterprises, and the function of traditional accounting gradually falls behind the market demand. In order to satisfy the development of traditional accounting, it is necessary for the accounting function to change gradually from the basic accounting service to the decision-making management service.<sup>[3]</sup> The financial sharing center will be established to gather accounting personnel together and deal with problems uniformly. The implementation of this measure will enable the head office to know the financial situation of each subsidiary in the first time, implement monitoring and grasp various situations in a timely manner. This will not only reduce the operating cost of the financial department, improve the operating efficiency of the enterprise, and enhance the management and control ability of the corporate headquarters.

### 2.2. The financial focus to create the core value of the enterprise

The establishment of financial shared service center can play a positive role in promoting the development of enterprises. Moreover, under the promotion of this mode, the accounting function of enterprises has changed from accounting to management, and the focus of financial work of enterprises should also be changed. Financial Shared services mode in order to comply with the function of accounting personnel requirements, corporate finance should be provided by the original basis of accounting, financial report and the forecast of some profitable traditional functions, such as gradually to participate in the development of enterprise to the core of the value added value and value creation strategy, from the traditional functions, such as financial reporting, management prediction to participate in enterprise management, forecast the internal management of enterprises, decision-making, planning, control and evaluation, and other functions of management. At the same time, the enterprise finance should also analyze the key value-added points such as quantity, price, balance of income and expenditure on the internal value chain of the enterprise in detail, so as to put forward important improvement measures for the enterprise's operation and management with the goal of enterprise value creation and value management.<sup>[4]</sup>

### 2.3. Stronger awareness of risk prevention

With the arrival of the era of "Internet +", enterprises are faced with numerous risks in the process of operation, whether it is production risk, investment risk, or marketing risk, and these risks will be reflected in the financial. Among all the risks faced by enterprises, financial risk is the most prominent one. The establishment of financial sharing center enables information sharing and business centralized processing. The risks in the process are more serious. Therefore, for enterprise accountants, they have a more important responsibility in preventing risks. Enterprises should play the role of finance in risk prevention, strengthen the awareness and ability of accounting personnel to prevent risks, establish a sound enterprise internal risk control system, and strive to avoid risks faced by enterprises, so as to minimize losses and improve the ability of enterprise value creation.<sup>[5]</sup>

To sum up, the development of Internet Information Technology has promoted the transformation of financial functions, and accountants are in urgent need of transformation.

This has also put forward the new request to the university accountant talented person's training.

### **3. Financial function transformation to the requirements of accounting personnel**

The development of Internet information technology has changed the financial function of enterprises, and the accounting personnel of enterprises should also actively respond to this change. Accounting personnel should be proficient in professional knowledge, master information technology, pay attention to the cultivation of comprehensive ability, but also have good communication skills and the ability of data collection, processing and transmission.

#### **3.1. Possessing proficient professional knowledge**

Financial function transformation, the ability of accounting personnel have higher requirements. Accounting personnel should be proficient in financial knowledge, which is an essential ability for the smooth transition of accounting personnel. Proficient financial knowledge is not only a basic understanding and application of finance, but also requires mastery and proficiency. After the establishment of the financial sharing mode, it can provide analysis and decision-making for the financial management of enterprises.<sup>[6]</sup>

#### **3.2. Improve the ability of management and decision-making**

The Internet information age, enterprises should attach great importance to the cultivation of accounting personnel's management ability and improve their decision-making ability as soon as possible. Enterprises attach great importance to and cultivate the management function of accounting personnel, which is conducive to promoting scientific decision-making of enterprises and promoting the current informatization process.<sup>[7]</sup> Accounting personnel must be able to according to enterprise's development present situation and development goals, according to the sales situation and development of the enterprise condition carries on the reasonable forecast, at the same time also have major decisions for enterprises, future planning, put forward the policy recommendations of ability, can even find deviation in enterprise management, to control deviation projects, and adjustment measures are put forward.

#### **3.3. Improve the knowledge structure**

The transformation of financial functions requires accountants to learn new technologies, improve their knowledge structure and cultivate new thinking and ideas. In the information age, the traditional professional knowledge structure can no longer adapt to the new financial management objectives. Accounting personnel must master not only professional knowledge, but also tax law, economic law, management decision-making and other knowledge, as well as information technology processing knowledge. Enterprises should regularly and irregularly carry out related training for accounting personnel to effectively improve the information level of financial staff.

#### **3.4. Cultivate comprehensive quality and ability**

In the face of financial function transformation, in addition to the above professional abilities, accountants also need to have non-financial abilities, such as the ability to quickly get familiar with the production and operation activities of the enterprise, the ability to understand the production activities and business market of the enterprise, and the ability to master important non-financial information. In addition, accountants should have good communication skills. Accounting personnel cannot do without good communication in the process of data collection, processing and transmission. Sometimes good communication can get twice the result with half the effort.<sup>[8]</sup>

## 4. Based on the accounting transformation of college accounting personnel training ideas

The transformation of financial functions puts forward new requirements for accounting personnel. The training of accounting talents in colleges and universities should also pay attention to the upgrading of students' professional ability, train students to have independent innovation, management and decision-making and other comprehensive abilities, and cultivate excellent compound accounting talents.

### 4.1. The orientation of accounting personnel training objectives in colleges and universities

The Internet information age, financial functions have been transformed, and the society has new requirements on the ability of accounting talents. Therefore, the training objectives of accounting talents in colleges and universities should be repositioned. College accounting personnel training objectives can be classified as: training of professional financial and accounting basic accounting treatment, consulting services to provide financial data query, formulation, implementation and supervision to financial institution, financial information, timely feedback to optimize the financial sharing center operational management process ability, such as for the high end of the of all kinds enterprise skilled accounting talents.<sup>[9]</sup>

Table 1 Post levels of accounting talents training in universities

Position level	Target position
high-end position	Certified public accountant of accounting firm, management accountant of enterprise group company, operation analyst of accounting consulting institution, etc.
Mid-level position	Accounting and management positions in medium-sized enterprises, data processing and analysis positions in sharing centers, analysts in accounting agency companies, etc.
low-end position	Small and micro enterprise cashier, accounting, sharing center in the front of the accounting processing personnel, accounting agency bookkeeper, etc.

### 4.2. Reconstruction of curriculum system of accounting major in colleges and universities

#### 4.2.1. Ideas for curriculum system construction

Under the transformation of financial functions, the curriculum system of accounting personnel training should be constructed according to the ability demands of accounting personnel in financial positions of enterprises. Based on the design idea of "jobs-competence-courses", enterprises in various industries should conduct extensive interviews and surveys on accounting positions to consult outstanding financial management personnel in enterprises. Analyze the professional quality and post ability of all kinds of financial positions required by enterprises, and reconstruct the curriculum system of accounting personnel training to adapt to the transformation of financial functions.<sup>[10]</sup>

#### 4.2.2. Reconstruct the curriculum system

According to the training objectives and post ability requirements of accounting talents after accounting transformation and adjustment, and under the guidance of the design idea of "jobs-competence-courses", a curriculum system with the core goal of mastering accounting professional knowledge and the fundamental goal of cultivating accounting professional quality is established. The details are shown in Figure 4-1.

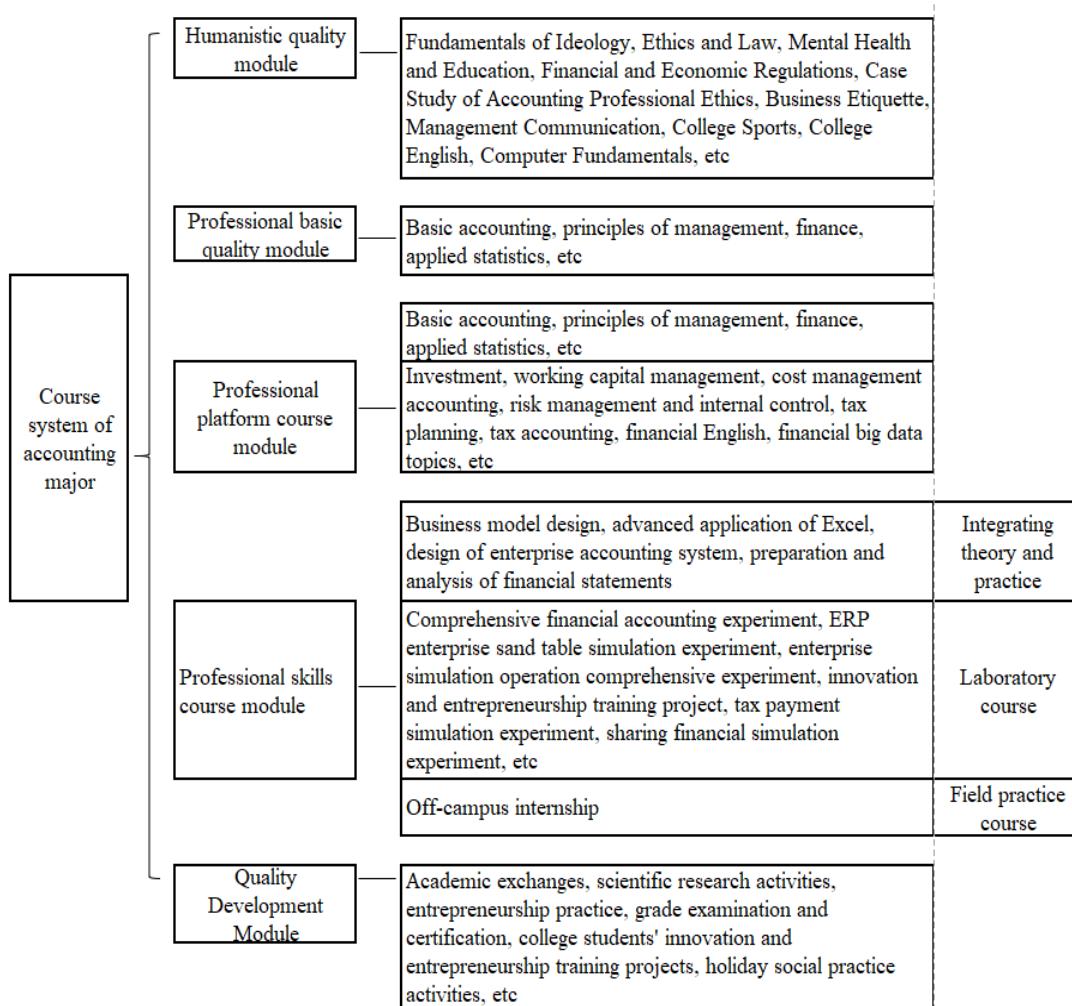


Fig. 1 Course system of accounting major

#### 4.3. Thoughts on teaching reform of training accounting talents in colleges and universities

The development of Internet information technology, financial functions have been transformed, and the training objectives of accounting talents in universities have been repositioned. At the same time, teaching reform should also be carried out in the training of accounting talents in colleges and universities. Accounting teaching should adapt to the development trend of financial sharing, meet the needs of financial talents in the transformation of financial functions, make full use of Internet technology, and carry out the innovative teaching method of "online + offline". Using big data and other information technology, the teaching method, assessment scheme and scoring standard are optimized accordingly.

To sum up, The development of Internet information technology, the financial sharing center will continue to be developed in enterprises, accounting personnel should actively face the transformation of financial functions, and colleges and universities should actively face the reform, optimize the talent training system, and cultivate accounting personnel to meet the needs of the society.

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