Research on the Educative Innovation Path of Accounting Profession in Shaanxi Private Colleges and Universities Based on Supply-side Reform

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Abstract. Under the background of supply-side reform, the society has put forward demand toward talents who majoring accounting. As the supplier of these talents, colleges and universities should educate students who majoring accounting according to new request of society. Firstly, starting from new request of the society on accounting talents, this paper analyses existing problems in education of accounting profession in private colleges and universities in Shaanxi Province. Secondly, this paper points out the necessity of educative innovation of the accounting profession. Thirdly, this paper also puts forward policy suggestions for private colleges and universities in Shaanxi Province on education of accounting profession from five aspects: Profession orientation, education objective, education mode, construction of teaching staff, and the curriculum, in order to promote them cultivate more and better accounting talents fitting new social demand.

Introduction

In recent years, China's economic growth has declined markedly. On the surface, it is due to the abundant materials and insufficient demand. However, a thorough study will find that the main reason is the "supply failure" caused by the disconnection between supply side and demand side. Secretary-General Xi first put forward the supply-side reform at the meeting of the Central Financial Leading Group in 2015. He made it clear that during the 13th Five-Year Plan period, "three reductions and one subsidy" should be the goal, and constantly deepened the supply-side reform to meet market demand. As a talent supplier, colleges and universities should keep abreast of the requirements of economic development to carry out talent training transformation and constantly meet the needs of society for talents.

Shaanxi is a big province of education. Shaanxi private colleges and universities have made important contributions to the development of Shaanxi's education. In the supply-side reform, Shaanxi private colleges and universities should find the right orientation and clear objectives to reform the existing majors. There are many specialties in Shaanxi private colleges and universities, accounting specialty should be transformed and developed with the development of economy. Accounting is a management activity that serves the economic development and participates in the economic management of enterprises. In the tide of supply-side reform of enterprises, accounting profession has also put forward brand-new requirements.

New Demand for Accounting Talents under the Background of Supply-side Reform

With the emergence of PwC financial robots, many tasks of accountants will be replaced by financial robots. Financial robot mainly completes a large number of highly repetitive and low-tech tasks in accounting work, such as input information, merge data, and collect accounting data; it replaces the manual operation part of the financial process. After the financial robot is put into operation, it mainly improves efficiency and accuracy in the four business processes of accounting, including bank reconciliation, reminder of end-of-month income, reminder of purchase and sale balance, verification of VAT, etc.
In the case of a large number of manual and repetitive accounting work being replaced by financial robots, the "13th Five-Year Plan" reform of the supply side puts forward the requirement of "three go, one drop and one supplement", which also poses a huge challenge to accounting talents. Financial accounting provides accounting information for enterprises to build a hub for "de-inventory"; management accounting provides data support for "de-inventory"; financial management optimizes the capital structure of enterprises to achieve the goal of "de-leverage"; cost accounting specifies methods for "cost reduction"; and constantly innovates accounting functions to meet the needs of "fill-in board". Supply-side reform has a great impact on the accounting industry, and it also puts forward more comprehensive requirements for accounting personnel.

As the cradle of talent training, colleges and universities should adjust the training objectives, training programs and training methods of accounting talents in time according to the needs of society for accounting talents. They should judge the future needs of accounting talents according to the development of social economy. After four years' training, students can meet the needs of accounting talents.

Problems of Accounting Talents Training in Shaanxi Private Colleges and Universities

Accounting, as a major with a large number of students in private colleges and universities, has also encountered some problems in the process of development.

Weak Construction of Teachers

In order to solve the problem of insufficient number of teachers, private colleges and universities recruit a large number of graduate students to supplement their teaching staff, while introducing retired teachers from public colleges and universities to supplement the shortage of teachers and students.

There are two polarization problems in the structure of accounting teachers in private colleges and universities in Shaanxi Province. The proportion of young teachers and old teachers is higher than that of middle-aged teachers; the number of lecturers is larger than that of associate professors and professors; the number of postgraduate students is larger than that of doctoral students; the number of teachers with rich theoretical teaching experience is larger and the number of enterprises with practical experience is smaller.

No Obvious Difference in Accounting Specialty among Private Colleges and Universities in Shaanxi Province

Accounting personnel training can be divided into specialty, undergraduate, postgraduate and doctor according to the training level, so private colleges and universities as the training level of undergraduate should clearly define the goal of accounting personnel training, and clarify for whom to train accounting personnel in the future? What are the requirements of the service object? According to the needs of the clients, we should adjust the talent training program, change the talent training mode, and ultimately train the accounting talents needed by the society.

There is no substantial difference in accounting specialty between private undergraduate colleges and universities in Shaanxi, which leads to the homogeneity of training accounting talents among private undergraduate colleges and universities. Shaanxi non-governmental undergraduate colleges and universities should seek the differentiated development of accounting specialty on the basis of their own development history and the orientation of accounting specialty.

Accounting Professionals Training Objectives Are Not Clear

The goal is the direction of development. The training goal of accounting specialty is the direction of accounting talent development. The curriculum is the carrier of training goal, and the teaching means is the means to reach the training goal. Shaanxi private colleges and universities should aim at cultivating applied senior accounting talents, mainly serving small and medium-sized micro-enterprises. By investigating the curriculum of accounting major in private colleges in Shaanxi Province, it is found that the courses offered by accounting major are basically the same,
and the curriculum offered with little difference and backward teaching methods become the stumbling blocks of training objectives.

**Insufficient Innovation of Talents Training Model**

Through the investigation of accounting major in Shaanxi private colleges and universities, it is found that although the proportion of theoretical teaching and practical hours in the training program for accounting professionals is decreasing year by year, the proportion of theoretical teaching is still too high. In the training programs of accounting professionals in private colleges and universities, the relevant arrangements of practice and practice are designed. However, due to the particularity of accounting work, it is difficult for accounting students to really touch the core work of accounting when they enter the enterprise practice. Generally speaking, students are engaged in simple repetitive work in the practice units, which results in the loss of their original intention in the practice.

**Necessity of Accounting Professional Transformation in Shaanxi Private Colleges and Universities**

Colleges and universities that train accounting talents should follow the development of the times and transform their accounting specialty.

The Change of Accounting Talents' Demand Promotes the Transformation of Accounting Specialty. In the process of supply-side structural reform, enterprises will take "three go, one drop and one supplement" as the goal. Accountants must participate in it and play an important role. Qin Rongsheng, president of Beijing National Accounting Institute, said: "Accounting can play an all-round role in the structural reform of supply side. Both enterprise accountants and certified public accountants will provide more favorable support for the structural reform of supply side. The CPA industry makes use of its professional knowledge to give full play to its advantages independent of enterprises to conduct "off-site guidance" management consulting work for enterprises; accountants provide relevant accounting information and decision-making plans according to the requirements of unit supply-side reform, and provide information support for unit supply-side reform; for units with excessive inventory accountants, they should be based on the actual situation of enterprises. The situation calculates the reasonable inventory range of the unit and puts forward the plan to reduce the excessive inventory. Accountants understand the debt situation of the unit and determine the reasonable asset-liability ratio to achieve the goal of "deleveraging". With the comprehensive development of supply-side reform, the demand of enterprises for accounting talents will change dramatically, which requires private colleges and universities in Shaanxi Province to transform and develop accounting talents training according to their own orientation to meet the needs of society for accounting talents.

The development of accounting profession itself promotes the transformation of accounting profession. In the era of the continuous progress of modern social network technology, the development of advanced science and technology such as big data and cloud computing has comprehensively upgraded accounting; financial robots have replaced a large number of repetitive work of accountants; the establishment of Financial Sharing Center has reduced the number of enterprise accountants so that most business can be centralized.

Accounting profession has put forward new requirements for the cultivation of accounting talents. The cultivation of accounting talents has changed from financial accounting to management accounting. On the basis of cultivating students' accounting professional knowledge, the cultivation of students' abilities has been emphasized. It mainly includes the ability of technology application and innovation, expression and communication, professional knowledge and professional accomplishment, knowledge acquisition and self-study, dedication and cooperation. At the same time, accountants should pay more attention to the cultivation of professional ethics, "honesty and trustworthiness, do not make false accounts" is the minimum requirement for accountants; because accountants work will contact the economic lifeline of the unit, so we should pay attention to the cultivation of accounting students' psychological quality and professional quality.
The Path of Accounting Professional Transition in Shaanxi Private Colleges and Universities

In order to adapt to the development of society and cultivate accounting talents needed by society, Shaanxi private colleges and universities should constantly carry out reform and innovation on the road of sustainable development and explore the path of transformation.

Finding Accounting Specialty Orientation in Shaanxi Private Colleges and Universities

Under the current "Internet plus" background, cloud computing and big data bring both opportunities and challenges to the accounting industry. The traditional manual accounting system has been replaced by accounting information system. The efficiency and quality of accounting work have been greatly improved. The establishment of the Financial Sharing Center of the group company not only improves the efficiency but also saves the cost. However, the demand for accounting talents has declined with the development of information technology. Accounting talent market is facing enormous challenges. As the accounting major of private colleges and universities, on the one hand, we should seek common ground while reserving differences with public colleges and universities to reflect the characteristics of running schools; on the other hand, we should consider the needs of enterprises for accounting talents. Shaanxi private colleges and universities should make use of their advantages in running schools, find the market orientation and service orientation of training accounting talents in the process of development, and provide "comprehensive" talents for small and medium-sized enterprises.

Define the Training Objectives

In the goal of training accounting professionals, we should pay more attention to the cultivation of students' abilities. While training talents, colleges and universities should pay more attention to how students can better adapt to society on the basis of professional ability. Especially in the current social pressure environment, communication ability, innovation ability and continuous learning ability are more important. For accounting students, we should pay attention to the cultivation of students' professional ethics while cultivating students' professional ability.

Innovative Talents Training Model

Accounting major in private colleges and universities should also adapt to the development of the times in personnel training mode. "3+1" talent training model, namely three years of basic knowledge and professional knowledge learning, one year of practice; school-enterprise cooperation, that is, schools and enterprises through the co-construction of training rooms, students to enterprise internship and other ways to improve students' practical training ability; school self-created economic entities, that is, schools set up accounting firms, financial consulting companies, etc., to provide more direct opportunities for students, such as Xi'an. Peihua University has established Intelligent Trading Research Institute, Financial Trading and Cloud Finance Center to move the trading platform into the school. Students can directly operate the platform and view the securities market situation in real time, which makes the course of "Securities Investment" more operable. Under the background of supply-side reform, colleges and universities should implement "order-based" talent training according to the needs of enterprises, integrate talent training with industry, enterprise service production process and value creation process, and establish and improve the application-oriented talent training system with school-enterprise cooperation as the main form. At the same time, under the "Internet plus" environment, the development of "Moore", "micro class" and "webcast" has provided more ways for personnel training mode.

Deepening Curriculum Reform

Course construction should be matched with ability objectives. In terms of professional competence, we should coordinate with the latest development trend of accounting theory and practice at home and abroad, develop and adjust relevant accounting courses, and strengthen the application of accounting theory and practice. Course setting should not only focus on professional ability and practical ability, but also on integration ability, learning ability, communication ability
and anti-pressure ability. There is no need to add new courses. Many abilities, such as integration ability and learning ability, can be embodied in almost every course. Others need new courses, such as stress tolerance, communication skills, etc. This may involve the problem of too many courses and insufficient class hours, which requires further reform of the curriculum. In some curriculum settings, we can even draw lessons from the mode of interest classes offered in primary schools, so that students can choose courses and link the courses with students' lives and interests. Some professional courses have remained unchanged for decades, and can be boldly reformed or eliminated without opening them. In view of the relevance and repetitive content among many courses, it is necessary to adjust, integrate the repetitive content, and boldly delete the content that cannot meet the social needs.

Conclusion

In recent years, more and more private teachers have participated in declaring projects. Many colleges and universities have begun to pay more attention to the cultivation of teachers' scientific research ability, encouraging teachers to actively declare various topics and publish papers. However, from the effect point of view, the quality of the overall project declaration needs to be improved, and the publication of papers also has the problem of only weight but not quality. Each college should divide teachers into scientific research type and teaching type according to the characteristics of its own specialty. It is not necessary to train all teachers to be scientific researchers. In view of scientific research teachers, we should devote great efforts to resources, provide convenient ways for teachers to improve their scientific research ability, pay attention to the quality of scientific research projects, so that scientific research projects can play a certain social effect, at the same time, it can also play a certain role in promoting the development of teachers, colleges and disciplines.

References


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