A Study on the Model for Accounting Talent Cultivation Based on “the Belt and Road Initiative”

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Abstract. In 2013, Chinese President Xi proposed “the Belt and Road Initiative”, which is short for the "New Silk Road Economic Belt" and "the 21st-century Maritime Silk Road". “The Belt and Road Initiative” is based on the idea of common development and prosperity, aiming to better connect the Asian and European markets, will enrich the idea of the Silk Road with a new meaning, and benefit all the people along the belt. As the international business language, accounting sets up a bridge for economic exchanges between countries. Under “the Belt and Road Initiative”, accounting will play an essential role on communication and coordination of various economic relations. This study figures out the main problems exist in current mode for accounting talent cultivation and tries to find out the better model which can adapt to “the Belt and Road Initiative” appropriately.

Introduction

With the propose of “the Belt and Road Initiative”, there will be more and more international business trades, so we need more international accounting talents who can think and work in an international perspective. This kind of accounting talents should not only master both Chinese accounting standards and international accounting standards, but also have a good knowledge of auditing, Chinese law, international law, computer and management. There are mainly three kinds of ways in training accounting talents in China, including academic education, in-service education and qualification education. In fact, the academic education is the traditional way of accounting training and it’s deep-rooted in our country. Colleges and universities are the main places for academic training, where the improvement of training objectives, education methods, teaching content and capability of faculty now cannot match the high growth of economy.

The Main Problems Exist in Current Model for Accounting Talent Cultivation

Lack of High-Level Accounting Talents

With propose of “the Belt and Road Initiative” and the rapid developments of the economy, companies are finding high-level accounting talent for executive and senior level roles. But most of the accounting majors in our country are low-level accounting personnel, who can only do some work related to reimbursement or as a cashier.

There are 1219 colleges and universities in China as of 2016, and almost all of them have set up the Accounting course. The set of the curriculum, training objectives and the discipline constructions are very similar. “The biggest feature of the education on accounting course is that there is no characteristic” [1].

Lack of Humanistic Education

In recent years, due to the strong professionalism of the accounting, many colleges and universities only pay attention to the students' professional knowledge study, while ignoring the humanistic education. In consequence, the humanistic quality of students majored in accounting is low, which makes them have a difficult to adapt to the social economic development. By the temptation of various material interests, some accounting staff lose the basic professional standards. Under the
materialistic atmosphere, many accounting personnel pursue luxury life, personal pleasure, losing the
spiritual pillar. There are many examples in life that many accounting staff cannot stand the
temptation of money or power, left moral standard behind and committed a crime. Their mistakes not
only did harm to themselves, but also caused economic losses and damaged the interests of the state
and the collective [2].

Lack of Accounting Information Talent
The implementation of “the Belt and Road Initiative” starts from the interconnection. With the
continuous development of modern information technology, the construction of accounting
information can help enterprises to complete e-commerce activities efficiently. As early as 2009, the
Ministry of Finance on the "guidance of comprehensive promotion of accounting information in
China," pointed out that "strive through 5-10 years of efforts to build a team of accounting
information talent “. This shows the importance of talent cultivation of accounting information. But
the accounting information talents are still in short supply [4], so we must pay attention to the
cultivation mode in this field.

The high-level accounting information talent must have the basis of computer knowledge structure
and the solid accounting knowledge, and must have the training on technological and humanities
analysis methods and social sciences. However, computer science and accounting belong to different
fields of science and liberal art, so that the resources of competent accounting information teachers
are insufficient. As a result, it’s hard for colleges and universities to cultivate qualified accounting
information students [5]. In addition, the accounting information software mostly run in the
stand-alone version during the practice of teaching, and the students operate according to the
established operating procedures on the textbook. In such kind of learning environment, students will
have no experience and conception that how to collect accounting information for management and
decision-making, how the enterprise use the database as a medium and realize information sharing
through the integration of the Internet [6].

Suggestions
“The Belt and Road Initiative” brings us new opportunities and new challenges. Facing the new
situation, here are some suggestions to improve the current mode for accounting talent cultivation.

Clear Training Objectives and Adjust the Curriculum
Colleges and universities must make clear the correct objectives and then take the core curriculum of
accounting as the basis, and add some other related courses by combining First Classroom and
Second Classroom, even Third Classroom. They should make full use of the First Classroom to
improve the students' professional knowledge; and pay attention to the Second Classroom, which is
outside the classroom and in the campus, to improve students’ ability of communication and
coordination by encouraging them to participate in different organizations. Meanwhile, they must pay
attention to the Third Classroom, that is, within the community and outside the campus. They should
make connection with the enterprises and arrange students to learn on the spot. Only in this way can
the students put theory into practice and cultivate the ability of solving specific managerial problems.

Strengthen the Ethics Education
On one hand, colleges and universities should strengthen the construction of the school ethics
education team, create a complete scientific teacher training system. On the other hand, colleges and
universities should ask for cooperation of the public prosecutor, the Secretary, and auditing organs,
collect the accounting-related corruption cases and compile into a book. In the course of teaching,
teachers should continue to deepen the education of moral, strengthen their professional ethics,
self-cultivation and awareness, and let those warning cases rooted in the hearts of high-level
accounting staff. In addition, colleges and universities can build an ethics education platform through
network, such as micro-blog and WeChat, and other ways of practice teaching. In the "micro world",
the micro-blog, WeChat would be good practice teaching methods. Internet has entered all aspects of people's life, including work, study and entertainment, and has become the most attractive areas for young students. Micro-blog and WeChat are not only the media of communication, but also the effective carrier of professional ethics education among students. They provide a new angle of view for the professional ethics education of accounting major. The ethics education can be more pertinent and effective.

For a long time, the United States and the European Union have been playing a leading role in the formulation of international financial reporting standards and international convergence, while China, even the whole region of Asia is relatively weak. Through the international exchanges under "The Belt and Road Initiative ", the dissemination of good Chinese accounting sound; absorption promoting cultural integration and innovation ability is of great significance to improve the international role of Chinese accounting. From this we can see the necessary of ethics education [7].

**Strengthen the Accounting Information Faculty and School - Enterprise Cooperation; Speed up Construction of Facilities**

Talent cultivation is the fundamental task of education in colleges and universities, and the level of the faculty is the key factor that determines the completion of the task. To cultivate high-quality accounting information talent, the schools must ensure the quality of the faculty at first. The accounting information teachers must be professional and have strong practical ability. They must have advanced educational concepts and know how to achieve the teaching objectives and teaching effects. In other words, the accounting information teachers should not only master the comprehensive accounting and computer knowledge, but also have a wealth of practical experience. Only with a solid theoretical knowledge, moral accomplishment and rich practical experience can they cultivate excellent accounting information talent. The colleges and universities should encourage the accounting information faculty to practice in enterprise, which can promote their practical ability. The employees of enterprises with rich experience can also be invited to teach the students, so that students can clearly understand and grasp the practical work. In addition, colleges and universities should speed up the construction of the facilities. The computer network center, the experimental training base and the relevant teaching organization should work together to achieve the online version of the accounting information teaching transformation.

**Conclusion**

"The Belt and Road Initiative" promotes the development of global economy, and it also pushes the development of accounting in our country. This paper tries to figure out the problems exist in the current mode for accounting talent cultivation and gives some suggestions to solve those problems, hoping that an efficient personnel training system can be built to better meet the international needs and sever for “the Belt and Road Initiative”.

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