A Study on Multidimensional Training Model of Internationalized Accounting Talents Based on "Internet +"

Yong-hong Li*, Lu HE and Sheng WANG

No. 563 Chang'an South Road, Yanta District, School of Economics and Management, Xi'an University of Posts and Telecommunications, Xi'an, Shaanxi Province, China

*Corresponding author

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Abstract. The deepening of economic globalization and the convergence between domestic accounting standards and international accounting standards gave rise to a huge demand for international accounting talents in China. In the new background of "Internet +", this paper explores the ways to fully utilize the advantages of Internet technologies and informatization, building and implementing the "Internet plus"-based multi-dimensional training mode of internationalized accounting talents. It believes that designers of training systems should take ability systems as the basis to construct multi-dimensional training modes, design knowledge structures, ability structures and quality structures, as well as study the training objectives and teaching methods. The specific implementation program is in line with international standards in courses, software, contests, and practices, which provides institutions of higher education in China with certain assistance in training of internationalized accounting talents.

"Internet +" was first raised by Premier Li Keqiang in the government work report in the Third Session of the 12th National People’s Congress on March 5, 2015. "Internet +" actually is emerging industries and new types of businesses for Internet under Innovation 2.0, as well as the evolution of the Internet under the driving of Innovation 2.0 especially for the knowledge society[1]. “Internet +" represents a new economic form which requires a new height for comprehensive quality of accounting talents. Based on the practice, in the objective reality of economic globalization and internationalization, this paper explores the ways to fully utilize the advantages of Internet technologies and platforms, building and implementing the "Internet plus"- based multi-dimensional training mode of internationalized accounting talents in order to cultivate accounting professionals who meet the competencies and quality requirements necessary for objective economic development.

The Connotation of Internationalized Accounting Talents

With the establishment of Asian Infrastructure Investment Bank and the implementation of the Belt and Road Initiative, China's international discourse right is increasingly deepening, more and more Chinese company are involved into foreign trade business. Since accounting talents play a basic, strategic and critical role in the economic activities, an increasing number of international accounting talents are needed to adapt to the new environment. Accounting talents are not limited, not only those who have had study background or foreign work experience, those who have a good foreign language, rich knowledge, international vision of accounting talents are international accounting talents[2]. International accounting talents are supposed to withdraw from the traditional accounting, actively participate in business management decision-making activities and provide help for the whole process of business based on the financial. This requires not only a complex knowledge structure, but also a higher comprehensive quality. "Accounting Medium and Long-term Talent Development Plan" (2012-2020) clearly stated that the training of accounting talents are supposed to expand gradually from the traditional billing, accounting and to internal control, investment and financing decision-making, value management, strategic planning, corporate governance and other high-end management areas[3].
The Construction of Multidimensional Training Model of Internationalized Accounting Talents Based on "Internet +"

Design of Internationalized Accounting Talent Ability System Based on "Internet+ "

Based on the "Internet +" international accounting talent ability system contains three structures (See Figure 1.). The three structures are progressive and complementary, in which the knowledge structure is the foundation, the ability structure is the reflection of the knowledge structure at the practical level, and the quality structure is reflected in the value level.

![Ability System of International Accounting Talents](image)

**Figure 1. Ability system of international accounting talents.**

**Design of Knowledge Structure.** Students are required to have a solid knowledge of mathematics and statistics, be proficient in a foreign language, be good at dealing with business issues by computer and information technology, possess a solid basic knowledge including economic, management, accounting, and finance, be systematically master of the basic theory and knowledge of accounting talents refer to accounting field, understand the forefront and development trends of accounting field, be familiar with China's principles, policies and regulations of audit, accounting, finance and other aspects, have a good knowledge of the methods of literature search and subject knowledge of research papers, and also be capable of effective integration of various knowledge to solve complex practical problems.

**Design of Ability Structure.** Students are required to have a strong ability to apply English, can read the professional English books, translate the professional information; be capable of quantitative analysis of the professional field problem by using mathematics and statistical knowledge, can manage information platform and deal with accounting related issues and consulting services under the big data background; be able to analyze and make decision and solve practical problems by using what they have learned; have the ability to expand their knowledge field; be good at business communication and work coordination, can better adapt to teamwork. Ability structure is the embodiment of international accounting talents practice ability, it can maximize what the students have learned and flexible adjust according to the complex changes of the external environment.

**Design of Quality Structure.** Students are supposed to have a good professional ethics and dedication; possess a good humanities, love and respect their jobs, integrity and self-discipline; as well as have a wide range of scientific literacy, that is, scientific thinking methods, scientific research methods, innovative awareness and so on, respect for science, learn to use scientific methods to solve practical problems; highlight the international perspective of the training, have
strong cross-cultural international communication and communication ability; and also a healthy body and a good psychological quality. The quality structure not only reflects the professional quality, but also reflects the moral quality of accounting talents, which also play an important guiding role for knowledge structure and ability structure.

Design of Multi-dimensional Training Mode of Internationalized Accounting Talents Based on "Internet +"

To explore the training rules of internationalized accounting talents under the "Internet +" background, the schools are supposed to establish and explore the teaching methods for accounting talents under the background of "Internet +"[4], change the way of learning, adhere to the talent training objectives of "solid foundation, strong foreign language, highlight practice, global vision, cross-cultural exchanges, sustainable development capacity training ", build accounting talents training platform under the background of" Internet + ". In the context of economic globalization and cultural diversification, the schools should reform teaching content, curriculum system, teaching mode, focus on cultivating students’ broad international vision and strong sense of innovation, so that students master the professional knowledge of the international field and be familiar with international practice, have the ability to communicate, cooperate and participate in international competition in a cross-cultural environment to build a curriculum system to adapt to the internationalization of accounting talents training, and achieve the transformation of the accounting talents training mode. (See Figure 2.).

Figure 2. Multidimensional training system of internationalized accounting talents.

Training Objectives of International Accounting Talents Based on the "Internet +". Accounting talents are supposed to reach the accounting professional standard at home and abroad, be skilled in English and computer, have a good knowledge of accounting, auditing, Chinese law and international law, be good at management, can engage in accounting work of domestic and international financial business in the complex economic environment at home and abroad. With a global perspective, cross-cultural communication ability and sustainable development capacity, international, complex, innovative and practical excellent accounting talents should also be capable of flexible adaptability.
Curriculum System Design of Internationalized Accounting Talents Based on "Internet +". According to international accounting talents training law on the "Internet +" background, the schools should combine international professional qualifications and related certification system, design basic knowledge curriculum system, professional skills curriculum system, comprehensive curriculum system and outside internship courses system, and those four talents training system should follow the capability requirements of the international accounting under the "Internet +" background, further explore whether the ratio between the teaching level is reasonable enough, the logical relationship between the four system is rational, as well as the percentage of compulsory courses and elective courses is perfect[5]. The training system of international accounting talents should be optimized to build a good learning platform for a reasonable knowledge system for students.

The Teaching Method of Internationalized Accounting Talents Based on "Internet+". Since the internationalized training objectives of accounting talents, the teaching methods should be diversified, for example, case learning, action learning, micro-class teaching, Massive Open Online Course, Online to Offline teaching and so on. Meanwhile, the existing teaching resources should be fully utilized. For the schools and teachers, diversified teaching methods should be applied during teaching processes including sand drill, case analysis, expert lectures, Research, scenario simulation and so on. Particularly, teachers should pay more attention to case analysis teaching. Only from the deep analysis of the typical and practical work cases can students really understand and fully use what they have learned from the textbooks [6]. Students are supposed to encouraged to complete the entire learning process through four in one cycle learning style which is "learning knowledge - to share the experience - to creatively solve the problem - to start practical action" in order to achieve the overall development of students[7]. As the learning methods changes, the assessment of academic performance should also be changed. The assessment contents should cover not only examinations but assignments, case studies, classroom discussions, writing special reports and other means.

The Implementation of Multidimensional Training Mode of Internationalized Accounting Talents Based on "Internet +" - Taking Xi'an University of Posts and Telecommunications as an Example

![Image](image-url)

Figure 3. The implementation of multidimensional training mode of internationalized accounting talents.
The core of multidimensional training mode of internationalized accounting talents based on the "Internet +" is the Internet. Those four dimensions including curriculum, software, competition, and practice should be comprehensive docking of the international. Students' ability and quality could be enhanced from the "four in one" mode. (See Figure 3.)

**Dimension 1—Docking International Accounting Curriculum System to Enhance Students’ Accounting Theory Level**

The theoretical curriculum system should be docked with international certification, also the curriculum is supposed to be correspond with international accounting professional qualification courses as much as possible. Meanwhile, the school of economy and management should use bilingual teaching methods as much as possible to strengthen students’ information and data analysis ability in accordance with the international accounting talents training objectives [8]. The public course group is supposed to be built based on the "Accounting Information System", "Statistics and Decision Tips", "Data Analysis and Data Mining" and "Decision Support System DSS". The basic course group is supposed to be built based on "Company Law", "Financial Accounting", "Financial Report "and" Audit and Forensic ".The professional course group is supposed to be built based on " Company Report "and" Business Analysis ". According to the different courses group, core courses should be selected for curriculum construction for optimizing the curriculum system to enhance the level of students’ accounting theory. At present, Xi’an University of Posts and Telecommunications has formed a set of training program which highlights the cultivation of informatization and internationalization ability for students majored in accounting and audit. Combining with information industry and business needs, Xi'an University of Posts and Telecommunications has constructed the curriculum system of generalized cognitive science platform, depth application integration, information technology platform and school - enterprise cooperation and customization platform curriculum system which highlight the characteristics of informatization. Taking the construction of excellent courses such as Communication Economics and Communication Principle as the core, Xi'an University of Posts and Telecommunications has carried out the construction of the main course of the backbone class, as well as using information - based teaching means to improve the quality of theoretical teaching to lay a solid and rich economic and management theories and different levels of communication and information technology theories for students whose major are related with economic and management. At present, the juniors majored in financial management and auditing in Xi'an University of Posts and Telecommunications already had international professional courses. School of Economics and Management of Xi'an University of Posts and Telecommunications has signed a strategic cooperation agreement with international accounting organization CIMA and 7 teachers of this school have been trained by CIMA.

**Dimension 2—Docking International Accounting Software Platform to Enhance Students’ Accounting Practice Ability**

On the basis of international management software such as SAP and Oracle, school of Economics and Management in Xi'an University of Posts and Telecommunications integrated economic and management-related professional theories into curriculum practice, built multi-level, modular practice curriculum system and a wide range of practical teaching system, so that students are familiar with the international information technology platform and the impact of business processes and documents on the financial. Meanwhile, school of Economics and Management focus on improving students’ capability of problem solving, information handling and data analysis during the business process in the English environment; enhancing students’ perceptual knowledge and operational ability of financial accounting applications, accounting vouchers, audit vouchers, audit processes, financial management, fully mobilizing students to actively and initiatively join the practice process; strengthening the training students’ ability of innovative thinking, entrepreneurial ability, team spirit and practical application ability. With the advantage of informatization practice teaching in Xi'an University of Posts and Telecommunications, school of Economics and Management fully tap the practical teaching potential of the applied talents with information
technology and management ability. In the construction of the practical teaching system, school of Economics and Management has formed the practical platform of two-dimensional progressive inside school and outside school. The inside school practice emphasizes "environmental simulation, content simulation" while the outside school practice highlights the "real market environment, the actual operation and management" and the content usually cover the needs for practice at all levels. The inside school practice based on modern information network technology, introduced the operation of the enterprise, market, government economic management and other departments in the form of simulation, emphasized the building and using of the information platform to break the limited three-dimensional space-time constraints to expand the talent training space. School of Economics and Management in Xi'an University of Posts and Telecommunications has constructed the teaching resource database of accounting and auditing in colleges, Xi'an Engineering Laboratory - Internet Data Statistics and Analysis Engineering Laboratory, as well as member of SAP University and e-commerce Council. These have laid a certain foundation for information technology training and the application of the Internet platform.

**Dimension 3—Docking International Competition Platform to Enhance Students' Comprehensive Ability**

Taking SAP Union, CIMA case contest, three contest and other college students science and technology competition as an opportunity, School of Economics and Management in Xi'an University of Posts and Telecommunications adhered the advanced school concept—"to improve teaching through contests", enlarged the advantages of independent learning model—"project traction + team cooperation + ability enhancement", collected and organized all kinds of college students science and technology competition resources, built competition resource library which is composed of various contest introduction, entry process introduction, winning works show, team style and other resources to effectively complement the existing professional curriculum resources to achieve the inosculation of professional basic resources and comprehensive practice resources. Through these activities, students are familiar with the information platform and its application, understand and focus on the latest state of practice and national policy trends and guidance, as well as their occupational sensitivity and judgment. Xi'an University of Posts and Telecommunications takes the "concept of guidance, traction, model innovation, mechanism coordination" as the main line based on information contest active learning innovation system to provide practical experience for the internationalization of talents training. School of Economics and Management in Xi'an University of Posts and Telecommunications adhered the advanced school concept—"to improve teaching through contests", opened up new path—"project program, self-team, practical exercise, independent entrepreneurship", created a new model of active learning—"project traction + team cooperation + ability enhancement", and formed the event organization mechanism—"full education, departmental linkage". By hosting a series of internet based multi-level, all-round and three-dimensional information related national contests such as the National Accounting Information Skills Competition, the National University Students Financial Investment Simulation Competition, the National College Students Outstanding Entrepreneur Team Competition, E-commerce "Innovation, Creativity and Entrepreneurship" Challenge, Network Business Innovation Application Contest and E-Commerce Competition, School of Economics and Management in Xi'an University of Posts and Telecommunications emphasized the personalized training and active learning, integrated the theoretical knowledge and practical skills into the enterprise and social reality, oriented to start an undertaking and employment, stimulated students' interest and potential, and cultivated students’ creative thinking, innovation awareness, entrepreneurial ability and team spirits. Through the organization and participation of various competitions, School of Economics and Management in Xi'an University of Posts and Telecommunications has accumulated wealth competition resources of science and technology.

**Dimensional 4—Docking International Interaction Platform to Enhance Students' Cross-cultural Communication Skills and Ability**

Relying on the existing foreign exchange and cooperation platform, the school should also carry out
international teaching practices at the same time to provide the opportunity for students to go out and be more international, take classes and communications through internet, keep in touch with foreign institutions to achieve resource sharing, host various seminars given by those who have an international background, as well as establish internship bases in international enterprises through SAP and ERP related courses to enhance students’ cross-cultural communication skills and ability. School of Economics and Management in Xi'an University of Posts and Telecommunications has selected students from those juniors majored in financial management, auditing, accounting for an international accounting talents experimental class to carry out international accounting talents training program pilot work. Real-time improvement will be made during the process of the program. Meanwhile, excellent teachers in School of Economics and Management in Xi'an University of Posts and Telecommunications have opportunities for foreign study to keep contact with advanced teaching experience and methods. Therefore, the school provides suitable soil for the training of international accounting talents.

Summary
The international accounting talent multi-dimensional training model based on the "Internet+" is supposed to carry out through four dimensions which are curriculum system, software platform, competition platform and communication platform and dock with international platform to achieve the all-round ascension of knowledge structure, capacity structure and quality structure. The practice of Xi'an University of Posts and Telecommunications shows that this mode starts from the system to the implementation possess a certain scientificity and logicality, but it mainly relies on information advantages of the school. Much more practices by other institutions and further research should be done to promote this mode.

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