Research on the Reconstruction of Accounting Curriculum System in Higher Vocational Education under Financial Sharing Trends

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Abstract. With the development of Internet technology, financial sharing has become an inevitable trend in the process of enterprise information. This trend has a great influence on the number, structure and quality of accounting talents in our country, and has put up forward higher requirements for the training target of accounting talents in higher vocational. Therefore, the reconstruction of accounting curriculum system in higher vocational education is the only way to realize the transformation and upgrading of accounting talents, and is also the inevitable choice to break through the bottleneck of accounting development in higher vocational education.

Introduction

In 1980s, Ford, General Motors, DuPont and other large multinational enterprises began to build Financial Shared Service Center (short for FSSC). Financial Shared Service Center rapidly wins the favor of enterprises and enterprise groups, for it can create value for enterprises in the aspects of improving efficiency, reducing cost, strengthening internal control and intelligent analysis, etc. According to statistics, more than 90% of the world’s top 500 enterprises have established or are establishing Financial Shared Service Centers. While, the construction of China’s Financial Shared Service Center started relatively late. In 2005, ZTE opened the curtain of China’s Financial Shared Service Center Construction; and Haier, Lenovo, Jinke and other large enterprises and enterprise groups followed, and they have also embarked on the construction road of Financial Shared Service Center. Only after more than ten years, China’s Financial Shared Service Center has embarked on the vigorous developing road from birth. The spread and popularization of Financial Shared Service Center has a profound impact on the professional development of financial personnel in China. As Higher Vocational Colleges that cultivate accounting talents, how should they cope with the change of the demand for accounting talents due to Financial Sharing? It will be the only way to make innovation to the training mode of accounting talents, redefine the training target of accounting professionals, reconstruct the accounting curriculum system, and adjust the content of accounting courses.

The Influence of Financial Sharing Trend on the Demand of Accounting Talents

The Influence of Financial Sharing Trend on the Number of Accounting Personnel

The establishment of the Financial Shared Service Center is the optimization and reconstruction of the enterprise financial process in essence, canceling or simplifying the decentralized financial departments in an enterprise or an enterprise group through combing the enterprise business process. Only a small number of financial personnel are retained and centralized into the Financial Shared Service Center. For example, Haier Group has established its own Financial Shared Service Center since 2006. In the past ten years, with the increase of the business volume, the staff number of the whole group financial system did not rise but fall from originally 2000 staff to present over 800 staff. Just over 200 people from the Financial Shared Service Center undertake the accounting work that more than 1800 people can complete in the previous years. Thus we can see that under financial sharing trend, the demand for accounting personnel will be greatly reduced. And a large number of financial personnel are facing either transformation or unemployment. According to statistics, there are 19 million accounting personnel in China at present, only about 10% of them have intermediate professional qualification, and about 0.8% of them possess senior technical qualification, while the
rest only have junior technical titles or accounting qualification. With the promotion of financial sharing, this part of accounting personnel with low professional title and low level will soon be confronted with the risk of being eliminated. However, it is worrying that in recent years, the enrollment scale of higher vocational accounting major has been expanding year by year. Accounting is still one of the hottest majors in Higher Vocational Colleges. The sharp decrease of the number of accountants required by the market is pushing up against the continuous expanding scale of accounting major in higher vocational education. It is worth pondering where to go of the higher vocational accounting.

The Influence of Financial Sharing Trend on the Accounting Personnel Structure

For a long time, accounting personnel in China are generally engaged in tedious daily accounting work, such as bookkeeping, accounting and reimbursing, etc. Accounting is the basic function of accounting. There are a large number of accounting accountants, but there are fewer accountants engaged in management accounting, which leads to the lack of management accounting talents and the imbalance of accounting personnel structure in China. After the implementation of financial sharing, standard and homogenized accounting work will be replaced by financial software, financial robot, financial cloud, etc., the demand for accounting accountants in an enterprise will be greatly reduced, while the demand for strategic and management accountants will be increased sharply. Through the re-classification and re-division of enterprise finance in Haier Group and ZTE after the implementation of Financial Sharing, great changes will be taken in the structure of future accountants, as shown in figure 1:

![Financial personnel structure comparison](image)

Accountants are facing unprecedented challenges under the trend of financial sharing. It is a challenge, but is also an opportunity for them. The one, who can face up the difficulties and change according to the trend, will stand out in this great change and be the winner. The accounting major in higher vocational colleges has no choice, but to quickly adapt to changes in accounting personnel structure, realize the development of accounting teaching in Higher Vocational Colleges from accounting to management, that is, transforming from financial accounting to management accounting.

The Influence of Financial Sharing Trend on the Quality of Accounting Personnel

The main working responsibilities of traditional financial department are accounting treatment and tax declaration, supplemented by a small amount of financial data analysis. However, under financial sharing mode, financial accounting and tax declaration are only the basic financial work; the more important work is to timely and accurately provide useful information for various decisions made by the company through the accounting information system, and give full play to
financial support for enterprise strategic decision and business development. The focus of the Financial Shared Service Center will be turned to budget management, capital control, cost management, industry financial integration, risk control, decision analysis, strategic management, etc., highlighting the management function of accounting. The change of the times and the change of the environment endow the financial department with new responsibilities. The new responsibilities of the financial work put forward higher requirements for the quality of the accountants. In addition to excellent book-keeper with accurate calculation, the financial personnel shall be able to work as good assistant of enterprise management and control, strategic adviser of value creation. Then, learning management accounting technology is the necessary knowledge and skills for future financial personnel. Of course, those who know a little about accounting know that it is not easy to learn the technical methods of management accounting.

The Influence of Financial Sharing Trend on the Objectives of Training Accounting Talents in Higher Vocational Education

The talent training objective of higher vocational education is an important part of the talent training scheme. It is the general principle of personnel training and general direction. It is to solve the problem of “what kind of person should the educated be cultivated” in the process of personnel training and it is the baton to carry out education and teaching. It is not difficult to see from the documents issued by the State Council on the development of Vocational Education in recent years that the goal/objectives of talent training in higher vocational education has been adjusted to “high-quality technical and skilled talents”. However, most of the higher vocational schools ignore the position of “high quality”, but solely emphasize the training of “technical skills”. In the teaching, they only strengthen students’ “can do” skills according to the existing accounting standards and tax laws and regulations, but do not talk about the reasons and principles behind this. But accounting standards are adjusted continuously, the tax law is reform constantly, and the Internet technology is changing rapidly, the result of “just can do” is that students are confused about new accounting transactions and events, and are at a loss as to what to do to reform of tax laws and regulations after graduation, loss of laws and regulations. Lack of relearning ability, their sustainable career development is severely constrained. Financial sharing is the outcome of economic and social development, which is the result of “Internet plus accounting”. If the higher vocational education cannot be closely linked to the developing pulse of the times, cannot adapt to the changing society and the market demand, it will finally be swallowed up by the transformation of Internet plus wave. In order to keep pace with the development of the Internet era, continue to learn new ideas, new knowledge and new technology is necessary. Sustained learning ability stems from the cultivation of high quality talents. If the quality has been improved, the other problems will be smoothly solved. The perfect combination of high quality and technical skills is the goal of talent training in Higher Vocational Education.

The Influence of Financial Sharing Trend on Curriculum System of Accounting in Higher Vocational Education

Through the above analysis of the influence of Financial Sharing on the demand for accounting talents and the training objectives of higher vocational education, it can be seen that the promotion and application of financial sharing has far-reaching impact on the entire accounting industry. It is urgent to follow and meet the changing social demand, keep up with the upgrading of the accounting industry and adjust the curriculum system of higher vocational accounting accordingly. The influence of financial sharing trend on the accounting curriculum system in higher vocational colleges mainly includes:

The Influence of Financial Sharing on the General Education of Accounting in Higher Vocational Education

Many higher education researchers have pointed out that the present higher vocational accounting
curriculum system puts too much emphasis on professional teaching, but neglects General
education, and the focus on General courses of economics and management, such as management
and Economics, etc. is far from enough. This makes it difficult for students to examine and
understand accounting from the perspective of management and economics, thus it is difficult for
them to face the more complex and changeable career problems in the future. Therefore, it is of
great necessity to transform teaching ideas, follow the “thick foundation, wide caliber” to increase
the general education courses, especially to increase business general education courses to higher
vocational accounting major, so as to improve students’ comprehensive quality.

The Influence of Financial Sharing on Core Courses of Accounting in Higher Vocational
Education

At present, core curriculum settings for each higher vocational accounting are similar. The main
professional core courses include accounting basis, financial accounting, accounting
computerization, tax practice, cost accounting, financial management, etc. The first 5 courses are all
basic financial accounting courses. Only mastering the basic accounting is far from being able to
meet the requirements of accounting talents in the Internet Age. Therefore, it is a general trend to
increase the proportion of management accounting courses.

The Influence of Financial Sharing on Practical Courses of Accounting in Higher Vocational
Education

The practical course is the characteristic of Higher Vocational Education. The practical courses of
vocational accounting major are divided into three categories: curriculum in-class practice, curriculum
centralized practice, enterprise internship on regular post and social practice. On the one
hand, curriculum in-class practice, curriculum practice training still focus on accounting courses
such as accounting based training, sub post training of financial accounting, cost accounting
training, enterprise tax calculation and tax declaration training, etc. All the above practice trainings
are not involved or rarely involved in related practice courses of management accounting. On the
other hand, the enterprise internship on regular post and social practice also become a mere
formality. As long as the students submit internships and social practice report, they will be granted
completed, with no quality at all.

Thus, the existing curriculum system of Higher Vocational Accounting Major seriously lags
behind the economic and social development, and cannot meet the needs of enterprises for
accounting talents. Therefore, combining with the construction experience of our country’s
Financial Shared Service Center, it is one of the key studying problems that every higher vocational
accounting professional educator should focus on so as to reconstruct the curriculum system of
Accounting in Higher Vocational Education.

The Reconstruction of Accounting Curriculum System in Higher Vocational Education under
Financial Sharing Trends

Under financial sharing trend, we aim at cultivating high-quality technical and skilled personnel of
accounting in Higher Vocational Colleges who will be able to undertake the work of account,
proficient in tax law, understanding management, and can make decisions. The curriculum system
mainly realizes the transformation from the financial accounting to the management accounting,
including the following aspects:

Add or Adjust General Courses in Business

In addition to traditional military training, entrance education, ideological and moral cultivation,
situation and policy and other courses, general business courses, such as management basis,
economics basis and economic law foundation shall be included in the general curriculum system.
Change College Chinese into Chinese traditional culture or Chinese business culture, College
English into business English, college mathematics into economic mathematics. Strengthen the
Chinese traditional culture, business culture education and cultivation of College Students’
patriotism, innovation thinking, and at the same time organically integrate English, mathematics, etc. with business philosophy, so as to cultivate Higher Vocational Students’ business thoughts.

**Simplify and Merge Accounting Courses but Strengthen Management Accounting Courses**

Accounting basis and financial accounting are amalgamated into one course—enterprise accounting. Cost accounting is adjusted to cost management accounting. On the basis of cost accounting, the students should master and apply management accounting methods, such as variable cost management, standard cost management; activity based costing management, etc. In addition to the original tax calculation and tax declaration, tax planning courses are added, so as to apply tax laws and regulations flexibly to the tax practice of enterprises. Upgrade mastering the common financial software operation as the purpose of the accounting computerization course to ERP financial business integration, increasing production, supply and marketing, invoicing and other supply chain module content, so as to achieve industry and finance integration. The financial management shall be treated as the most important core professional course in higher vocational accounting; financial forecasting, financing, investment, capital operation, profit allocation and decision, etc. should be included in this course. The students should master the basic financial management and decision-making skills through the course, so as to meet the needs of financial decision analyzing work. Increase budget accounting, do a good job in the overall budget of enterprise funds, in order to achieve the function of afterwards financial accounting to prior control under financial sharing trends. In addition, strengthen accountant professional ethics education, accountant information security consciousness education and so on; and enhance the comprehensive quality of accounting personnel. In the aspect of major elective courses, the main purpose is to broaden the employment channels for higher vocational accounting students, set courses like asset evaluation, audit foundation, foreign trade English, fiscal and financial, enterprise strategic management, etc.

**The Transformation from Professional Practice Course to the Cultivation of Vocational Comprehensive Ability**

The traditional practice course of accounting in higher vocational education gives priority to single skill training. Accounting basic training mainly trains the students to understand the accounting procedure of enterprises. Financial accounting post training course mainly cultivate students’ business accounting skills of different accounting positions. Cost accounting training course mainly trains students to master the calculation method of product cost. Tax accounting and tax declaration training mainly involve tax calculation, tax declaration and so on. All these single-skill training courses play a certain role in the cultivation of students’ accounting ability. However, under financial sharing trend, the process of enterprise financial accounting has been reconstructed, the division of labor of accounting posts has changed, and the functions of accounting have been improved. The previous practice curriculum system must be reconstructed. The 4 original accounting skills training can be merged into one enterprise accounting practical training course. ERP financial business integration training, fiscal and taxation integration training, ERP sand table simulation training, VBSE cross professional comprehensive training courses all aim at the training of accounting professional comprehensive ability. At present, Kingdee, UFIDA and tide are cooperating with colleges and universities to build a financial sharing practice base. School-enterprise cooperation is moving towards financial 3.0 era.

**Conclusion**

To sum up, under financial sharing trend, financial personnel are confronted with the transformation from accounting to management. Higher requirements are put forward to the comprehensive quality of financial personnel. It has a profound impact on the training objectives and personnel training standards of Higher Vocational Accounting., only by reconstructing Accounting in higher vocational education curriculum system, increasing general business courses, simplifying and merging accounting courses, strengthening the accounting management courses and practice, achieving the improvement of students’ comprehensive quality, can cultivate accounting personnel with a modern
management philosophy and thinking. Under the trend of financial sharing, it is a long way to go to realize the successful transformation of accounting personnel and break through the bottleneck of the development of accounting in Higher Vocational education. Although the road is endless and faraway, we still want to pursue the truth in the world. Please believe in our students, believe in each higher vocational education worker.

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References


