

Research on the Reform of Management Accounting Talent Training from the Perspective of Collaborative Education

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Abstract

The traditional management accounting talent training mode has been difficult to meet the needs of enterprises, and colleges and universities urgently need to optimize the management accounting talent training mode, and collaborative education is an important talent training way, which can mobilize the power of society and participate in the talent training process. From the perspective of collaborative education, this paper takes HS College as an example to conduct research and summary from the aspects of talent training model reform, teaching content reform, teaching method reform, and teaching team innovation, in order to provide reference for the training of management accounting talents.

Keywords: collaborative education, management accounting talent training, HS College

1. Introduction

With the development of artificial intelligence, cloud computing and financial sharing, low-end accounting positions will disappear or be replaced by machines in large numbers, Deloitte China Tax Management Advisory Partner Ye Jianfeng said: "We expect basic finance to be replaced by robots by 2025." The increasingly complex business environment and global market competition require financial personnel to play an increasingly important role in management functions such as planning, control, and decision support. From the market demand, the future value of management accounting is immeasurable. In this situation, financial accounting needs to be transformed into

management accounting, and the world's top 500 companies have taken management accountant certification as a standard to measure the professional level and professional ethics of financial personnel (Lu Yong, 2015). However, the ratio of management accounting work to financial work in Chinese enterprises is 1:9, while in the United States, it is the opposite, that is 9:1. Therefore, it is imperative to train management accountants who meet the requirements of enterprise operation and management for the country (Peng Hongchao, 2017). At present, management accounting teaching often has problems such as backward teaching methods, overlapping teaching content, outdated teaching content, and disconnection

from practice, resulting in the cultivation of management accounting talents to meet the needs of enterprises (Li Nana, 2018). At the same time, since management accounting is more inclined to internal work, it is necessary to change the past model of relying only on schools to “fight alone” for talent training, and collaborative education is an important way to cultivate talents. Therefore, how to cultivate the management accounting talents required by enterprises based on the perspective of collaborative education is of great significance.

At present, some scholars have studied the related topics of management accounting from the perspective of collaborative education. Zheng Xiaohong (2017) believes that school-enterprise cooperation and collaborative education should be carried out from the aspects of jointly building a curriculum system, establishing a long-term and stable cooperative employment mechanism, jointly developing courses, and jointly training teachers. Zhu Dongxing (2018) studies the countermeasures for the training of management accounting talents from the perspective of industry-university-research collaborative education, from the aspects of reasonably positioning the training goals of management accounting, constructing the competency framework and curriculum system for management accounting talents in line with China's national conditions, and the integration path of industry, education and research and management accounting talent training. Zhao Sisi (2021) believes that the path of collaborative education in the information age is to give full play to the supervision role of the government, increase the cooperation momentum of enterprises, improve the “dual-teacher” teaching team, and deepen the integration of schools and enterprises, in order to cultivate management accounting talents that meet the needs of enterprises. Zhang Xuguang et al. (2022) based on the school-enterprise cooperation and collaborative education model, from four aspects: increasing class hours, building a sound practical teaching system, adopting scientific teaching methods, and enhancing the quality of teachers, so as to improve the quality of management accounting talent training.

2. The Practice of Management Accounting Innovation Class of HS College from the Perspective of Collaborative Education

2.1 Overview of the Management Accounting

Innovation Class

The Management Accounting Innovation Class is a school-running program signed by HS School and GD Institute of Management Accountants, which clearly stipulates the responsibilities of both parties, the content of cooperative services, and is actually operated by the School of Accountancy, focusing on cultivating management accounting talents who meet the needs of China's economic and social development. As one of the characteristic classes of the School of Accounting, the management accounting innovation class has been enrolling students since 2016, and enrolls 1-2 classes every year, which is well received by students.

After full demonstration by on-campus experts and external experts, the talent training goals of this innovative class are determined as: to cultivate moral, intellectual, physical, aesthetic and labor all-round development, adapt to the needs of economic and social development, have humanistic qualities, scientific spirit and integrity quality, have professional skills in economics, management, law and accounting, master the basic theories of management accounting, and have high-quality compound and application-oriented talents who are “multi-skill, good at communication, able to manage, far-sighted and daring to take responsibility”.

2.2 The Main Measures of the Management Accounting Innovation Class

2.2.1 Reform and Innovation of Talent Training Mode

In order to achieve the goal of talent training, improve the professional ability of management accounting, and optimize the training mode of management accounting talents, it is urgent for the management accounting innovation class to adopt the talent training mode of “famous teacher teaching” + “double certificate”.

(1) “Famous teachers teaching” system: GD Management Accountants Association selects full-time teachers with the title of associate professor or above in well-known universities in the province, these teachers have high political quality, high sense of responsibility, high academic attainment, understand the ability requirements of management accountants Association members, responsible for teaching “Primary Management Accounting”, “Intermediate Management Accounting”, “Advanced Management Accounting”, “Special

Topics in Management Accounting” and other core professional courses, to provide students with high-quality teachers, better cultivate students’ school ability, Thinking ability, professional ability, enhance students’ development space.

(2) “Double certificate” system: After passing the final examination of each subject, students who meet the graduation requirements and pass the assessment can obtain a bachelor’s degree in management and a graduation certificate from HS College, and a “junior management accountant” certificate issued by GD Institute of Management Accountants. As a professional, management accounting draws on the recognition experience of certified public accountants and takes the qualification system as a guide, which is conducive to creating a professional and standardized management accounting team (Wu Ting et al., 2017). Students in the management accounting innovation class can obtain a professional certificate in management accounting after passing the assessment at the same time as graduating from the bachelor’s degree, which not only increases their chips for finding a job, but also shows that they have the basic level of management accounting ability, laying a solid foundation for the improvement of management accounting ability.

2.2.2 Reform of Teaching Content

Follow the law of education and the law of talent growth, deepen the reform of education and teaching, innovate education and teaching methods, and pay attention to the combination of learning and thinking, the unity of knowledge and action, and teaching according to aptitude. The cultivation of high-level application-oriented talents is not to deny the theoretical knowledge of the system, nor to deny the importance of theoretical knowledge teaching, but to make appropriate trade-offs of theoretical knowledge according to the application principle, that is, to cultivate and exercise students’ job adaptability through curriculum practice, and use work tasks to test students’ mastery of theoretical knowledge, so that theory guides practice and achieves the true integration of theory and practice. The talent training process is divided into three stages, and the key points of training are highlighted in each stage. The first stage focuses on strengthening general education, cultivating students’ comprehensive quality, and improving their

ability to apply basic knowledge; The second stage implements professional education, focusing on the accumulation of basic professional knowledge; The third stage strengthens the practical teaching link, focusing on practical training and social practice.

In order to adapt to the characteristics of talent development, around the training goals of high-level management accounting talents, on the basis of meeting the basic training objectives and basic ability training, add or remove relevant courses to meet the training goals of management accounting talents, for example, in addition to retaining the core professional courses such as “EPR Sand Table Model” and “Junior Management Accounting”, courses such as “Intermediate Management Accounting”, “Advanced Management Accounting”, “Management Consulting” have also been added. Mainly from the theoretical module and practical module to explore the teaching content:

(1) In the theoretical module part, general education focuses on the cultivation of basic humanistic qualities, and the management accounting innovation class is basically the same as the ordinary class of accounting, but the professional courses are adjusted to the following specific courses on the basis of the general class of accounting major: “Primary Management Accounting”, “Intermediate Management Accounting”, “Internal Control”, “Financial Shared Services”, “Internet Finance”, “Special Topics in Management Accounting”, “Business Ethics and Accounting Professional Ethics”, “Organizational Behavior”, “Financial Market and Financial Institutions”, “Production Technology”, “Management Accounting Experiment”, “Advanced Management Accounting”, “International Finance”, “Business Communication and Leadership”, “Management Consulting”, “Business Communication and Leadership” and other courses are discussing the addition of “Digital Management Accounting” and “Management Accounting Theory and Practice in the Chinese Context”, which are more in line with the goal of high-quality and high-level accounting talent training and highlight the advantages of the innovation class.

(2) The practical module part consists of on-campus practical training and off-campus practice. The on-campus practical training mainly through “EPR Sand Table Simulation”, “Management Accounting Experiment”,

“Enterprise Operation Simulation Training” and other courses to achieve the purpose of knowledge application. At the same time, in order to create better on-campus internship conditions, the school has built a cross-professional comprehensive simulation platform, accounting industry college, management accounting laboratory. Off-campus practice mainly includes: First, the association arranges students to visit enterprises; Second, the association recommends outstanding students to well-known enterprises for winter and summer internships or graduation internships; Third, the School of Accounting arranges students to conduct internships at cooperative bases.

2.2.3 Reform of Teaching Methods

First, Theoretical teaching strengthens applied teaching, and pays attention to case teaching in the teaching process. Theoretical teaching focuses on students’ knowledge construction, learning ability improvement and application guidance, pays attention to the status of “students are the main body of learning activities”, teachers in teaching with the role of navigators through heuristics, questions, discussions and other forms to guide students to actively integrate into classroom teaching, strengthen case teaching, guide students to use management accounting methods to analyze typical cases carefully selected by teachers, so that students recognize that management accounting is a “favorable and useful” discipline for enterprises, and pay attention to cultivating students’ application of theoretical knowledge. Second, the teaching content is deleted and added, reasonable trade-offs, weakened deductive reasoning, strengthened the application analysis of conclusions, and focused on highlighting the application ability of management accounting. Third, the course “Special Topics in Management Accounting” is completed in the form of practical lectures, which is held twice a semester under non-force majeure circumstances, and the teachers are invited by GD Institute of Management Accountants to be held by professors from well-known universities or well-known entrepreneurs in the field of practice, so that students can understand the frontier issues of management accounting and the practical application of management accounting in enterprises, students can understand the urgency of the transformation from financial

accounting to management accounting, which is a supplement to traditional teaching and an important way to expand students’ horizons. Fourth, the form of enterprise visits is adopted to broaden students’ horizons, and non-force majeure factors organize students to visit and study in well-known enterprises in the province every semester.

2.2.4 Innovation in the Teaching Team

Building a group of teaching teams with complementary knowledge and skills, reasonable echelon structure and cohesion is an important guarantee for continuously improving teaching level and teaching quality, and is also an effective means to improve the core competitiveness and popularity of the school. All teachers selected by the association have the title of associate professor or above, and have rich teaching experience, and undertake the teaching of some professional courses, including “Primary Management Accounting”, “Intermediate Management Accounting”, “Special Topics in Management Accounting”, “Management Consulting” and other courses. Teachers in the school are selected by the School of Accountancy with the title of lecturer or above, and teachers with rich teaching experience as teaching teachers of related courses, mainly responsible for teaching basic courses and some professional courses, such as “Advanced Mathematics”, “Cost Accounting”, “Auditing” and other courses.

In order to strengthen the training of internal teachers, the School of Accounting has mainly taken two measures: First, in order to improve the teaching quality of the management accounting innovation class and understand the cutting-edge information of the profession, professional teachers have been sent to participate in relevant conferences for many times, and through academic exchanges and thematic forums, it has strengthened the docking with the frontier of the field of management accounting at home and abroad, and effectively improved the phenomenon of emphasizing “teaching” neglecting “learning”, emphasizing “theory” ignoring “practice” (Zhang Yunna, 2015); Second, encourage young teachers to follow the teachers selected by the association in class.

2.2.5 Special Scholarships Are Available

For the management accounting innovation class, every year, each level will select students

with excellent grades to receive special scholarships provided by GD Institute of Management Accountants, usually 1 first prize (scholarship 2000 RMB/person), 2 second prizes (scholarship 1500 RMB/person), and 3 third prizes (scholarship 1000 RMB/person).

In addition to the above measures, the following measures have also been adopted: (1) To provide guidance for students in the management accounting innovation class such as career planning, postgraduate entrance examination, further study abroad and academic research; (2) Attend the annual meeting of GD Institute of Management Accountants for free, audit and study, and broaden their horizons; (3) Organize a variety of on-campus activities, such as management accounting case competitions and sharing sessions for students.

2.3 The Main Results of the Class

2.3.1 The Effectiveness of Talent Development

First, 100% of students graduate with a "Junior Management Accountant" certificate. Second, learning is a two-way cooperation process, relying on teachers alone is not enough, but also requires students to carry out self-learning and exploration. Students participating in relevant professional practice competitions is a very basic and practical way for self-learning and improvement, and the School of Accountancy equips each team with 1-2 instructors to provide timely guidance and pre-competition training. Under the strong promotion of counselors and full-time teachers, the students' enthusiasm for the competition was high, and the students actively participated in various discipline competitions such as the Mathematical Modeling Competition, the National Financial Literacy Competition, Internet + Entrepreneurship Competition, and the "Management Accounting Case Competition" sponsored by IMA and obtained good results. Since 2016, a total of 80 people in the management accounting innovation class have won awards, including 24 awards at the provincial level or above. Third, since the class of 2017, the number of graduate students admitted to the management accounting innovation class has been more than 4%, including 2 graduate students in 2017, 2 graduate students in 2018, and 2 graduate students in 2019. Fourth, students won a total of 36 titles such as "National Inspirational Scholarship", "Excellent Communist Youth

League Member", "Outstanding Student Scholarship" and "Excellent Class Cadre", including 5 "National Inspirational Scholarship". Fifth, students actively participated in scientific research, participated in a total of 12 teacher projects, and published 1 paper.

2.3.2 Scientific Research Capabilities Have Been Significantly Enhanced

With the management accounting innovation class as the background, build a characteristic scientific research team and promote the improvement of teachers' ability through scientific research. By applying for related topics, we can not only strive for financial support, but also fully mobilize the enthusiasm of teachers for teaching and research reform, and in turn promote the construction of innovative classes. At the same time, the leaders of the School of Accounting attach great importance to the construction of the innovative class, and encourage teachers to summarize the experience of the class and explore the construction of the innovative class from the perspective of scientific research, so as to propose solutions to the problems encountered in the construction process. Taking the establishment of the management accounting innovation class as an opportunity, it has been approved for 9 provincial and municipal school-level projects, and published 22 papers on educational reform, including 2 core papers of Peking University.

2.3.3 The Faculty Structure Has Been Optimized

Since 2016, a total of 1 teacher has been promoted to associate professor and 5 teachers have been promoted to lecturer in the management accounting teaching team. 1 teacher won the title of "HS Excellent Teacher"; 1 teacher won the title of "My Favorite HS Teacher"; One teacher participated in the second prize of the final of the "Guangdong Province College Teacher Teaching Innovation Competition".

2.3.4 Effectiveness of Curriculum Construction

It has promoted the construction of "Management Accounting" courses, including recording "Management Accounting" teaching videos, publishing "Management Accounting" textbooks, publishing "Management Accounting Learning Guide", and compiling "Management Accounting Ideological and Political Teaching Cases" on the online platform.

3. Epilogue

Based on the collaborative education project carried out by HS College and GD Institute of Management Accountants, this paper has achieved certain results in running the school through innovative talent training mode, teaching content, teaching methods and means, teaching team and other measures, and in order to play a reference role in the training of management accounting talents, and focus on cultivating management accounting talents that meet the needs of China's economic and social development.

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