A Discussion on Accounting Professional Cultivation Mode Based on Strategic Alliance of Industry, Universities and Research Institutes

Li Zhou
Wuhan University of Science and Technology, Wuhan 430070, China

Abstract

The development and reform of accounting education in China must be based on the coordination between accounting education and the demands for professionals in the market. The cultivation of application-oriented accounting professionals is to cultivate professionals having specialized knowledge and skills and adaptive to work practice. Therefore, cooperation education of industry, universities and research institutes is of great practical significance to realize the target of professionals cultivation in colleges and universities. In the meantime, the Outline for the Reform and Development of Medium- and Long-term Education requires that universities and colleges should cultivate highly skilled accounting professionals adapted to local economic development and enterprises. Based on this, in this paper, the author sorts out the present research theories in China and summarizes the problems existing in the present accounting professional cultivation mode, such as imperfect cultivation system, lack of teachers, weak practice teaching and so on. Based on the strategic alliance of industry, universities and research institutes, the author establishes a new accounting professional cultivation model and further strengthens the practice of accounting professionals, aiming to promote the upgrading and reform of accounting professional cultivation.

Keywords: Industry-university-research, Strategic Alliance, Accounting, Professional Cultivation, Mode.

1. BACKGROUND

1.1 Literature review

In 2010, the State Council and the Ministry of Finance issued the Medium and Long-term Professional Development Program of Accounting Profession (2010-2020). In the Program, an important way to cultivate application-oriented accounting professionals is to realize the strategic alliance of industry, universities and research institutes. At the same time, the Ministry of Finance also puts forward measures to promote the strategic alliance of industry, universities and research institutes in accounting profession, which provides a new construction direction for the cultivation of accounting professionals in China and promotes the accounting education reform in colleges and universities to better meet the realistic needs of the society and the market (Wang et al., 2013). There are many drawbacks in the traditional cooperation mode of industry, universities and research institutes in China. According to the standards of industrial enterprises, the cultivation of application-oriented engineering and technical personnel is the key to building a harmonious development model of knowledge, abilities and qualifications, which can bring about the reform of industry-university-research cooperation and the innovation capability improvement of enterprises (Wang and Gong, 2011). However, improving the quality of professional cultivation is an indispensable and important link to carry out professional cultivation mode reform. To reform the professional cultivation mode in higher vocational colleges, we need to combine the advantages and difficulties of the industry with emphasis on the integration of higher vocational colleges and enterprises and connection with industrial bases (Duan and Li, 2011). The realistic requirement of improving the quality of higher education in China is to insist on the innovation of learning principle and deepening of teaching reform so as to realize the innovation of professional cultivation mode. In the teaching practice and reform, the development of students' innovation ability is always at the core. Therefore, innovative learning should be used as a guide to change the teaching mode of passive learning in college students, so as to improve learning efficiency and effectiveness (Deng and Yao, 2013).

1.2 Research objectives

At present, there are structural contradictions between the supply and demand of professionals in enterprises and
the cultivation of professionals in higher education. Therefore, we need to combine the educational connotation and characteristics of the industry-university-research cooperation, and carry out diversified professional cultivation based on diversified student individualities and enterprise needs. Changzhou Science and Education Town, a famous pioneering park in China, implements the "350 Program" for high-level professionals two-way employment based on the 3 aspects of organization and implementation, goal setting and work measures. The professional cultivation program, which insists on government leadership, pursues the coordination of demands, organizing and management, and implements the professionals two-way employment program, finally achieving an effective coordination between education and innovation on the basis of industry-university-research cooperation (Hao and Cai, 2017). In the exploration of the mode and mechanism of industry-university-research cooperation, we draw lessons from the practice of strategic alliance of industry, technology and innovation in China and abroad and analyze the practical problems existing in such an alliance. At the same time, combining with the theory of resource dependence and transaction cost theory, we further deepen the study on the strategic alliance of industry, technology and innovation (Li and Li, 2008). And colleges and universities can build industry-university-research collaborative centers to jointly establish cooperative cultivation programs to cultivate innovative professionals. At current stage, in the cultivation of CPA, the society and the industry require accountants be market-oriented, international and innovative, which gradually highlights the role of intermediary organizations, so the importance of intermediary organizations should also be emphasized (Zhai and Hu, 2015). For example, China Three Gorges University and Hubei Longxing Certified Public Accountants carried out an industry-university-research cooperation, the former delivers professional knowledge to the latter so as to enhance staff professional skills and professional level, and the latter provides the former with a practice base for teaching and research. Through the industry-university-research cooperation, the cooperation between personnel cultivation and teaching practice has become a model for the combination of research and social practice (Hu and Cheng, 2002). Based on the above research status and background, in this paper, the author further explores the accounting professional cultivation mode based on the strategic alliance of industry, universities and research institutes, aiming to promote the reform of the teaching mode in colleges and universities.

2. PROBLEMS IN ACCOUNTING PROFESSIONAL CULTIVATION MODE BASED ON STRATEGIC ALLIANCE OF INDUSTRY, UNIVERSITIES AND RESEARCH INSTITUTES

2.1 The cultivation system is not complete

The construction of a curriculum system is a key component to the emergence of any educational mode. However, at current stage, the education mode based on the strategic alliance of industry, universities and research institutes is merely a slogan. The cultivation of practical ability of accounting students has not really been in place. In actual teaching, although the plan of accounting professional cultivation has been put forward to pay attention to the combination of theoretical practice, many higher vocational colleges have only made enough comments on paper and it has little effect on students' actual ability to master and apply professional knowledge (Chen et al., 2008). Specifically, in the model of accounting professional cultivation mode based on strategic alliance of industry, universities and research institutes, there is no specific cultivation system concerning characteristics of the major and the actual practical abilities. The cultivation of accounting profession, accounting analysis, reporting follow-up, financial calculation and other ability is extremely incomplete, which are only carried out in theory in a lot of higher vocational colleges, practical courses have not get enough attention, and the demand for cultivation of application-oriented accounting professionals is even hard to meet.

2.2 Lack of qualified teachers

At any time, the cultivation of professionals can not be separated from the building of teachers' ability, but in the cultivation of application-oriented accounting professionals, the strength of teachers' teams is generally weak. As specific to the cultivation of accounting professionals based on the strategic alliance of industry, universities and research institutes, teachers even fail to achieve mastery through learning production and research. Most teachers of the relevant accounting professions teach directly according to the written plan of the higher vocational colleges instead of teach students in accordance of their aptitude. Furthermore, most of these teachers have a high level of academic and theoretical qualifications but lack corresponding practical skills to some extent, which also leads to a shortage of strength of teachers in professional accounting (Liu et al., 2012) In the teaching process, teachers hardly combine theory with practice but repeat what the book says, which can not meet the actual needs of accounting professional cultivation based on the strategic alliance of industry, universities and research institutes.

2.3 The practice teaching for accounting professionals is weak
With the continuous deepening of teaching reform, the model of practical teaching has become the key to cultivating application-oriented professionals. However, most of the teaching methods concerning the cultivation of accounting professionals based on strategic alliance of industry are still continuing in traditional teaching modes. The classroom instruction adopts the way of cramming teaching, and teachers emphasize theory over practice teaching. The practical training in most accounting courses exist in name only and the design of courses is even inappropriate (Xu and Zhang, 2013). Although practical factors such as social practice, accounting simulation and social environment are arranged in the curriculum, they usually give away to theoretical learning. There are few specialized social practice activities and it is difficult to guarantee the quality and quantity in practice. Even if specific courses of social practice are arranged, because of the unclear division of work in professional fields in practice, it is difficult to have scene reconstruction, students can not feel the relevant processes of specific enterprise accounting. The entire practical teaching chain can not play a real role. The goal of accounting professional cultivation can not be achieved.

3. CONSTRUCTION OF ACCOUNTING PROFESSIONAL CULTIVATION MODE BASED ON STRATEGIC ALLIANCE OF INDUSTRY, UNIVERSITIES AND RESEARCH INSTITUTES

In order to effectively solve the plight of the accounting professional cultivation in colleges and universities and to cultivate more accounting professionals to meet the needs of social development, in this paper, the author constructs a new cultivation model of accounting professionals from the perspective of industry-university-research strategic alliance, as shown in figure 1. Specifically, this new model of accounting professional cultivation is based on a full understanding and mastering of the accounting professional needs of enterprises, governments and institutions. Subsequently, colleges and universities cooperate with various enterprises and institutions according to the actual demand of the society for accounting professionals, and jointly explore and establish the long-term and stable industry-university-research base and cooperation mechanism. Furthermore, through the joint guidance of higher vocational colleges of accounting, the society and enterprises to students majoring in accounting, including accounting simulation, practical courses, graduation thesis and graduation internship, students can effectively combine the theory and practice of accounting courses so as to greatly improve the overall quality of their professional skills. In addition, in this process, colleges and universities should also constantly optimize the education and teaching mode of the accounting major, including the precise positioning of accounting professional cultivation objectives and specifications, optimizing accounting professional cultivation programs, deepening the accounting professional teaching reform, developing characteristic course materials, etc.

![Figure 1. A New Cultivation Mode of Accounting Professionals Based on the Strategic Alliance of Industry, Universities and research institutes](image-url)
Specifically, in the precise positioning of college/university accounting professional cultivation objectives and specifications, the goal of accounting professional cultivation should be application-oriented professionals, which should be analyzed in detail, including students' professional accounting knowledge, moral character, ability, comprehensive quality and so on. At the same time, colleges and universities should set the specifications of accounting professionals, which should be various types of accounting professionals, covering 90% of junior and medium-grade accounting professionals. In improving the cultivation program of accounting professionals, colleges and universities should pay more attention to practical teaching of accounting major students, and make further revision and improvement of existing personnel cultivation programs according to social needs.

In deepening the teaching reform, colleges and universities should focus on the accounting professional cultivation objectives, take the accounting profession teaching reform as a breakthrough point, and carry out multi-channel reform in teaching modes, methods, means and assessment. In this process, a variety of teaching methods and modern teaching means, such as discussion, heuristics, special topics, situational simulation and on-site teaching should be adopted to improve students' interest in learning and classroom participation. At the same time, colleges and universities should constantly reform the examination content and assessment methods, pay attention to the cultivation of students' spirit of innovation and practical ability, and select the methods of computer practice, subject design, case study and essay writing to evaluate the performance according to the characteristics of different courses.

In terms of the development of characteristic teaching materials of accounting major, colleges and universities should appropriately reduce the use of national accounting major planning materials according to the students' actual reception ability, level and characteristics, and abandon part of the difficult and deep theoretical teaching materials. In this process, combining the actual needs of enterprises for employment, colleges and universities should encourage senior teachers with high qualifications and experienced to develop teaching materials, or employ senior accounting staff to assist in the development of professional accounting teaching materials matching the level of students. For example, the basic theory and approach of accounting can be used as the main line of teaching materials, which can be integrated into vivid teaching cases to stimulate students' enthusiasm for learning. In the teaching materials, some practical teaching contents can be arranged to improve students' practical ability.

4. CONCLUSIONS

In summary, the rapid development of accounting professional education system in recent years has brought a large number of professionals to social enterprises. In accounting professional cultivation, the advent of the education mode based on the strategic alliance of industry, universities and research institutes has unique advantages in the cultivation of accounting professionals, which closely links the government, colleges and universities, enterprises and individuals together, so that teachers and students have a good interaction with the outside world. In this paper, through the construction of the accounting professional cultivation mode based on the strategic alliance of industry, universities and research institutes, the author carries out the analysis of specific cultivation methods from the cultivation objectives and specifications, deepening the teaching reform and the development of specific materials and other aspects, expecting that the accounting professional cultivation mode based on the strategic alliance of industry, universities and research institutes will provide more excellent professionals for the accounting profession.

ACKNOWLEDGMENTS

Teaching and research project of Wuhan university of science and technology: Research of application-oriented Accountant cultivation model under IAR cooperation. Issue number (2012ZZ27).

REFERENCES

Deng X.Z., Yao J.J. (2013). A discussion on the reform of undergraduate accounting teaching based on innovative learning -- an example of the "training model of outstanding accountants" in Changsha University of Science and Technology, Communication of Finance and Accounting, 34(19), 52-54.


