

# Problems and countermeasures of accounting training education for small and medium-sized enterprises

姚舜欣 李伦书 孙福军

(深圳市华源企业服务有限公司 深圳 518000)

**Abstract:** This paper explores the shortcomings in the accounting training and education of small and medium-sized enterprises with accounting colleges from three perspectives: practical training education, business-financial integration and digitalization. Then gives suggestions from these standpoints.

**Key words:** accounting education; business-financial integration; digitalization

中图分类号: G726; F275 文献标识码: A 文章编号: 2832-9317 (2023) 03-0075-04

**DOI:** 10.12424/HA.2023.048 本文链接: <https://www.oc-press.com/HA-202303-075.html>

## 1. Problems

1.1 The education quality of the accounting school is weak and disconnected from the accounting practice of enterprises.

The relevant educational concepts of the school of accounting has not been updated in time. In the new economic environment, the training of accounting talents needs to be targeted. However, the current accounting education in most colleges focuses on the training of research-oriented talents. As a result, most accounting talents have strong theoretical knowledge without enough practical experience, which is not conducive to the further development of small and medium-sized enterprises. This old teaching thought also affects the quality of university accounting education and teaching. This phenomenon called the inaccuracy of the teaching orientation in the traditional accounting teaching.

There are insufficient opportunities for out-of-school practice, and the educatee training mode is disconnected from the actual needs of the society. Accounting is a practical, operable and professional major, so schools should pay attention to the cultivation of students' hands-on ability. And at present, many accounting schools have a single discipline structure, outdated curriculum system, weaker accounting teaching methods, and lower practical ability. Enterprise recruitment generally has working years and experience requirements. Most enterprises and institutions are not willing to accept student internship because of lacking of experience, low qualification and the confidentiality of accounting positions. Students lack the opportunity to practice and can not adapt to work quickly after graduation.

1.2 New accountants only know accounting, do not know the business.

**作者简介:** 姚舜欣 (1998-), 男, 深圳市华源企业服务有限公司实习研究员, 澳门科技大学硕士, 主要从事经济与管理研究。  
李伦书 (1997-), 女 (韩国华侨), 韩国京畿道安养市人, 深圳市华源企业服务有限公司外聘研究员, 北京大学硕士, 主要从事会计与金融研究。  
孙福军 (1983-), 男, 深圳市华源企业服务有限公司总经理, 长江商学院 MBA 研究生, 主要从事会计教育、成本会计和会计伦理研究。

The enterprise internal business and financial integration system is not perfect enough. Without the work of business and financial integration, the business department and the financial department will carry out the corresponding work within their own work scope, formulate the corresponding norms and systems according to their own work characteristics, and carry out the corresponding work in strict accordance with the rules and regulations. This situation may lead to a lot of matters in the process of execution. This can not be in accordance with the original provisions, the audit work appeared many problems of violation system, increased the audit difficulty and accuracy.

There is also a lack of a corresponding assessment system within the enterprise. Enterprises usually evaluate business personnel according to the business volume, and evaluating financial work from the perspective of risk control. If the business volume of business develops slowly, or even in the expansion of business volume, it will need a large amount of funds. This may lead to the budget of the financial department to exceed the expected target. Under such circumstances, there are corresponding contradictions between the two, which is not conducive to the integration of business and finance, but also cause the deterioration of the relationship between departments.

Enterprises are lack of inter-disciplinary talents. In the traditional operation and management work of the enterprise, the business department and the financial department are separated, and the responsibilities of the staff of both sides are only responsible for the work within the scope of functions, which leads to the staff do not understand the work content outside their functional scope.

1.3 The information system cannot be effectively integrated into the accounting and business.

Many small and medium-sized enterprises do not have professional accounting personnel, and

most of the small and medium-sized enterprises with professional accounting only barely realized the accounting computerization. Many small and medium-sized enterprises do not have ERP system, there has not a unified, complete and shared information management library. This determines that each department of the enterprise such as sales, marketing, customer service, inventory, is in their own way. It is a decentralized enterprise management culture, rather than a whole enterprise, which cannot make a consistent response to the needs of customers.

More importantly, the hardware conditions of the enterprise obviously have a short board. Due to the limited resources, the IT personnel and technical capabilities of small and medium-sized enterprises are insufficient, which forms an obvious gap with the development level and complexity of the equipment. Make enterprises in the early stage of the computer room design planning, daily computer room maintenance and management, sustained computer room equipment expansion. There is a natural disadvantage which prone to IT cost input and output. Computer room problems cannot get quick response, and the information level is difficult to match the enterprise development speed, directly affect the normal operation of the enterprise.

## **2. Countermeasures**

2.1 Accounting Schools better optimize the education and teaching arrangement, then pay attention to the joint implementation of pre-job training with enterprises.

Firstly, change the teaching mode and establish the student-centered teaching mode. For example, compared with the accounting schools in Asia, the biggest difference in the teaching mode of universities in Australia lies in the different roles of teachers and students. The accounting education of the UWA is student-centered, and teachers play the role of host or director to ensure that teachers can successfully

complete the teaching plan, from which students gain knowledge and cultivate their professional ability. In addition, the teaching content should be optimized to solve the contradiction between the limited class hours and the wide content of the teaching materials. Teachers themselves should be able to refine the teaching content in the process of accounting teaching, break the restrictions of textbook chapters, present the core tasks and process of accounting activities, and students should actively participate in learning according to the requirements of teachers.

Secondly, Set up modern school-enterprise cooperation training programs, such as the establishment of computerized accounting software special training camp. The special training camp consists of two parts: on-school training and enterprise training. Excellent students are selected to participate in the school training and assessed, and the unqualified trainees are finally eliminated. Then the rest of the students participate enterprise training. The content of enterprise special training should focus on procurement, sales, inventory management, general ledger, account receivable, account payable, and fixed assets. After the theoretical training, organize the students to go into the enterprise, truly feel the working environment of the enterprise, handle the business work under the guidance of the enterprise master. Finally, commend the excellent trainees.

2.2 Strengthen the integration of accounting and business in teaching materials, and implement the industry mentor system.

The accounting school should improve the teaching content and teaching materials. Take the goal of the accounting course at UI as an example: first, attach importance to the common course, focus on students' mathematics and statistics, and upgrade the common course to 60 quarters, about 30% (192 quarterly credits); second, on the premise of ensuring students' time, upgrade the required basic enterprise management

courses to 60 quarterly credits, including management science, cost accounting, marketing, financial accounting, management information system, finance, economics and enterprise management; third, the basic professional courses are 40 quarterly credits, including auditing, accounting, taxation, etc. The above three courses are compulsory courses for students. Generally speaking, the third year of university business school is elective, and the first two years are basic courses, including the main courses and basic courses; basic courses, professional courses and elective courses, with more flexibility in selection, which indirectly strengthen the quality and level of the course.

The accounting school should establish and promote the industry mentor system. In addition to the on-campus tutor, the college provides each student with an industry mentor to provide targeted guidance to the students' professional skills and practice in accounting practice and other activities. The double tutor system should become an important link in the talent training of the accounting school, which helps to promote the interdisciplinary, cross-cultural and cross-media talent training mode.

2.3 Business personnel, accounting personnel and information personnel are required to learn from each other's theories then carry out job rotation exercises.

On the one hand, enterprises need to conduct regular training for financial management personnel based on the relevant content of the concept of financial integration, so that financial management personnel can understand the main working process of financial management after the integration of finance and gradually improve the professional ability. In the process of training activities, we can take the form of lectures and introduce the financial integration to the financial management personnel by integrating cases and models. In this process, it is also necessary to pay attention to the arrangement and arrangement of training content. The

training content can be divided into several different stages, such as introducing the financial managers at the beginning of the training on the basis of the training content, so as to effectively promote the comprehensive quality and ability of financial managers. We can also follow similar principles for the business and information departments.

On the other hand, the enterprise can approach the existing financial management mechanism innovation, more in the form of rotational system. Through field practice activities, financial management personnel will have full understanding to the implementation of financial integration of enterprise finance and business process, then improve the financial management level to lay the foundation of talent.

## Reference

[1] Juan Wang. Problems and measures existing in the current financial and financial integration [J]. *The China market*, 2023(02):64-66.

[2] Mingya Wei & Kaodui Li. Comparison and Enlightenment of Accounting Professional Education at Sino-American University takes the University of Illinois at Urbana-Champaign as an example [J]. *Administrative business assets and Finance*, 2018 (06): 82-83.

[3] Yunfang Luo. The impact of the new economic and social environment on the university accounting education and its countermeasures [J]. *Western Quality education*, 2018(16):158-159.

[4] Yushu Kuang, Chenyin Zhang & Yuanhao Hu. Accounting education practice and experience in the University of Western Australia [J]. *Commercial Accounting*, 2020(09):114-116.