

# Based on the west, training high-quality innovative accounting talents in petroleum colleges and universities

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## Abstract

The cultivation of innovative talents is an important and necessary way for a country to improve its international competitiveness in the era of knowledge economy, and it is also the only way for petroleum colleges and universities to enhance the employment rate of students and thus enhance the regional competitiveness of petroleum colleges and universities. The cultivation of high quality and innovative accounting talents is a new mission and connotation given to petroleum universities by The Times. Based on the analysis of the current situation and existing problems of the training of accounting talents in petroleum colleges and universities, this paper puts forward some ideas and approaches such as transforming teachers' teaching ideas and constructing practical teaching guarantee system.

## Keywords

**Petroleum university; High-quality innovation; Finance and accounting talents.**

## 1. Introduction

As a developing country, China's innovation and entrepreneurship education is still at a low level, and the international competitiveness of science and technology is relatively slow. The lack of innovation competitiveness has become an important reason affecting China's comprehensive national strength. Therefore, training high-quality and innovative accounting talents has become a national strategy. With the progress and changes of society, it is an inevitable trend to cultivate and develop the ability of high-quality and innovative accounting talents, which represents the new intellectual productivity.

## 2. Current situation and problems of finance and accounting education in petroleum universities

### 2.1. In terms of teaching methods, classroom education is relatively backward

High-quality and innovative education aims to help students cultivate all-round talents, while teaching activities among various undergraduate disciplines are carried out to help teachers and students better communicate and help students better grow. However, in traditional teaching activities, the boundary between teachers and students is obvious, and the communication between teachers and students is almost zero except in class, which makes the role of teachers as guides not fully played. In the process of teaching professional knowledge, teachers only assume their own responsibilities through simple classroom teaching. It is not only classroom teaching, but also the collision of ideas between the two sides. Simple classroom explanation is difficult for students to understand the actual content, and this form of teaching ignores the essence. Under this teaching mode, students' interest in learning professional knowledge is greatly reduced, and they only have a partial understanding of many contents of professional knowledge learning without in-depth research. As a result, the teaching objectives

of undergraduate accounting major cannot be effectively realized, and the culture solution for talents only stays in the surface form.

## **2.2. Teaching content is divorced from social practice and lacks innovation**

The traditional accounting teaching mode shows a systematic and theoretical tendency on the whole, while in the process of theoretical learning, teachers mostly impart systematic professional knowledge to students, which is already a big challenge for many students, and the lack of practical practice makes students' understanding of theoretical knowledge more obvious. As a result, students are in a passive state of learning during the whole process of learning, with insufficient understanding of theoretical knowledge and lack of corresponding practical practice. As a result, students' interest in learning is severely affected, and finally students lack both theoretical and practical experience. However, in the process of practical teaching, teachers tend to pay more attention to students' learning of theoretical knowledge. For students' practical ability, they only show the steps to students through some courseware materials, etc. In the process of learning, students can only demonstrate by imitating the teacher's operating steps, rather than really connecting with practice. In the traditional mode of accounting teaching, teaching materials have not been updated in real time, resulting in a large gap between the teaching content and the actual needs of society. The theoretical knowledge of accounting professionals cultivated cannot meet the development needs of enterprises, and ultimately affects the development of students.

## **2.3. Petroleum university management is not conducive to the cultivation of high-quality innovative talents**

School management is an environment in which any specific educational means can operate, and specific quality education means can only operate and realize their functions and values on this platform. However, there are inevitable conflicts between the management mechanism and management system of traditional education and the ideas and measures of quality-oriented education. Therefore, the traditional school management urgently needs to be reformed from the perspective of quality-oriented education and establish a new management system and mechanism that ADAPTS to quality-oriented education. Develop new methods and means of school management which are suitable for quality education. Establish the new school management idea which is suitable for quality education; To form a new school management goal which is consistent with the requirements of quality education; Only such school management can build a good operating environment and effective operating platform for quality education rather than a hindrance.

## **3. Train thinking of high-quality innovative talents in petroleum colleges and universities**

### **3.1. “number intelligence” and the cultivation of high-quality accounting innovative talents in petroleum universities**

According to the talent demand report provided by the partner enterprise, the position ability classification model of the enterprise, and the national standard of professional courses, the training objectives of big data and accounting professionals under the new business background are determined. Through the preliminary investigation, it is found that the internal financial management system and process of the enterprise, the internal organizational structure and job functions, the ability requirements of employees, and the application of new technologies have all undergone major changes. Financial functions have undergone intelligent transformation from transactional to value management and decision support, financial organizations have undergone transformation to strategic finance, professional finance, business finance and shared finance separation modes, and financial personnel have undergone

transformation from traditional development paths to forward-looking thinking ability and superb skill set at the strategic level. Financial technology has changed from simple computerization to deep integration of internal information and automatic output of financial information, and the requirements of accounting talents have changed from accounting type to business type and strategic type. Therefore, based on the actual professional courses of the school and the deep understanding of the impact of new technology and new economy on big data and accounting professional education, Form a digital intelligence accounting new business talent training orientation to meet the requirements of financial transformation brought about by digital and intelligent development, and determine the training goal of cloud financial manager focusing on management and operation accounting; Focus on the training of the innovative use of digital technology and intelligent financial system for data mining, industry and financial integration of fine finance and taxation, good technology, good analysis, understand management of the composite accounting talents.

### **3.2. Timely adjust the interdisciplinary integration of the curriculum system**

Under the premise of conducting a comprehensive survey on the curriculum system with in-depth cooperation enterprises, and inviting representatives of local benchmarking enterprises and peer experts from foreign universities to participate in the demonstration, based on the talent training goal of cloud financial manager, the curriculum of big data and accounting needs to deeply integrate the subject courses of new technologies with professional courses. Form a cross-disciplinary integration of general knowledge + professional foundation + professional core + personalized elective course system, and adjust the professional course system according to the process to ensure that the training specifications are in line with the social economy.

### **3.3. An integrated teaching method consistent with theory and practice**

Under the background of new business, the reform of teaching methods is mainly reflected in the deep integration of new business technology means in teaching and practice. Relying on the technology platform, methods and practical resources of the partner enterprises, through the deep integration of course content, teaching methods and digital intelligence technology, the system builds a simulation financial sharing service of the integration of science and reality cloud technology teaching field landscape cloud technology scene to attract enterprises real case data, supporting teaching software and online teaching video and other course resources. In the core professional courses, the real work tasks of enterprises are integrated, and with the help of digital technology innovation and combination of "teaching and learning" situation, the work scene of financial business simulation is constructed. At the same time, practical teaching content such as "on-site practice and on-site internship" is added to various practical projects, and the traditional teaching mode centered on "knowledge, teachers and classrooms" is changed.

## **4. Ways to train high-quality innovative accounting talents in petroleum universities**

### **4.1. University-enterprise cooperation integrating production, learning and research**

The school will participate in the enterprise, and the school teacher will participate in the enterprise management as the enterprise consultant. At the same time, it is the workload of teachers to guide students to practice, and teachers will lead students to participate in the management and operation of enterprises, and students' work will be checked by teachers as course work. In the months when the workload of the enterprise is the greatest, students can assist the management and operation of the financial department of the enterprise, which on

the one hand can reduce the labor cost of the enterprise and improve the efficiency of the enterprise. Students in the real "workplace" can also better exercise their comprehensive ability in all aspects. In addition, while experiencing the work of the financial department during the internship, students can also find internal problems by brainstorming. After discussion and communication, they can put forward reasonable suggestions and formulate plans that are conducive to improving efficiency and staff enthusiasm, so as to help the enterprise make progress.

#### **4.2. Innovative assessment forms**

The course examination mainly focuses on the knowledge content of the subject. With the increasing enrichment of students' knowledge reserve and the continuous improvement of the background of many related disciplines, taking single course examination as the only assessment method is not conducive to the cultivation of students' innovative ability. The research on innovative topics should be incorporated into the assessment system. Each school year, by combining the existing knowledge structure and system in the form of individuals or groups, problems should be found and solved actively while learning and thinking, and innovative topics or topics should be researched and explored to form innovative papers or results as a key point in the assessment of the school year, which together with the course examination should be a form of assessment for students. So as to enhance students' innovative thinking and ability.

#### **4.3. Heuristic teaching and stimulating classroom teaching**

Incentive teaching is a kind of teaching in which teachers introduce some cases and actual situations in the teaching process, encourage students to explore ways to solve various accounting and financial problems, and stimulate students to think about problems through interactive classroom communication. Students who have the spirit of questioning should be affirmed, and students should be encouraged to think positively in class, study seriously and discuss extensively. The difference between incentive method and heuristic education lies in that incentive teaching pays more attention to students to explore professional knowledge after class and read more secretaries of accounting and finance or even other related subjects and literature in the library. After class, students discuss with each other and discuss and communicate with teachers about the handling methods of these accounting and finance problems. Stimulate students' desire for knowledge and motivation for in-depth learning, cultivate good self-learning ability, independent thinking ability and expression and communication ability, so as to comprehensively cultivate the innovation ability of undergraduate accounting students, and achieve the purpose of innovation ability cultivation.

### **5. Conclusion**

It is necessary to ensure the totipotency of the talents in petroleum colleges and universities in the process of cultivating the talents of accounting specialty. Its management departments must scientifically and reasonably optimize and reform the corresponding talent training mode, strengthen the quality education of students, improve their innovation ability, and train their ability to find and solve problems, so as to comprehensively improve the education quality of colleges and universities, effectively improve the training quality of application-oriented innovative talents, and better meet the development needs of The Times.

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