

Study on Reform of Financial and Accounting Talent Training Mode in Application-oriented Undergraduate Universities Based on New Business Subject

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Abstract: Under the background of the construction of the new business subject, the training of financial and accounting professionals must adapt to the new business thinking and business rules. The application-oriented undergraduate universities assume the mission of serving the local industry. The financial and accounting specialty must build a talent training model to meet the needs of local economic and industrial development. In this paper, based on the analysis of the impact of the new business subject construction on the training of financial and accounting professionals, taking Zhongkai University of Agriculture and Engineering as an example, analyzes the problems and causes in the training of financial and accounting professionals, and on this basis, puts forward the reform strategy to build a talent training model that meets the requirements of the new business subject construction. Explore and improve the training quality of accounting talent in application-oriented undergraduate universities under the new business subject background through more diversified integrated training links and projects.

1. Introduction

In the era of digital economy, with the impact and penetration of emerging technologies such as big data, cloud computing and blockchain on all walks of life, China's business environment has undergone subversive reconstruction and innovation. The emergence of new business organizations and business models has led to the reconstruction and adjustment of new business subject talent training models. Accounting is the key professional in business, In modern times, the demands of financial sharing and business innovation are increasingly urgent, the functions, means, business processing methods and working mechanism of enterprise financial work are all facing significant transformation and upgrading. New business subject construction has diversified on the traditional financial and accounting business challenges. Application-oriented undergraduate universities take serving local areas as their mission, and the value of education serving society has obvious industrial and regional characteristics. In the current era of information changes, new industries emerge in endlessly, and the threshold of demand for accounting talents is gradually raised. Traditional talent training model is out of line with the industrial demand in terms of knowledge updating speed, teaching methods and curriculum setting, which leads to the failure of the accounting talent training model to keep pace with The Times. New business subject construction

provides opportunities for the training of financial and accounting professionals, but also puts forward higher requirements. It is an urgent task for application-oriented undergraduate universities to construct a talent training model that fits with new business construction.

Based on this, this paper takes Zhongkai University of Agriculture and Engineering as an example, and takes accounting and financial management majors as research models, to build an application-oriented undergraduate university accounting talent training model under the background of new business subject. Trying from this study, on the one hand, explore the reform path of talent training in line with the local economic development and the development level of the university under the background of new business subject; On the other hand, it provides ideas and reference for the reform of talent training mode in other application-oriented undergraduate universities.

2. Analysis of the Influencing Factors of the New Business Subject on the Training Mode of Financial and Accounting Talent

New business subject, compared with traditional business subject, is a new concept put forward in the new technology, new industry, new business mode, belongs to the category of new arts. Its essence is to reorganize and cross traditional business subjects, use cross-boundary thinking and methods, constantly cross iteration and integration innovation, and integrate new technologies, new concepts, new models and new methods into business education, so as to connect with new economy and new business ^[1]. New business subject construction has a great impact on the training objectives, curriculum system and teaching organization of accounting professionals.

2.1. Influence of New Business Subject on The Determination of Talent Training Objectives

2.1.1. Enterprise Talent Demand Tends to Compound Talents

Entering the "Internet +" era, the advent of financial robots has improved the efficiency of accounting work. Put forward new challenge to the enterprise finance work, and the demand for employment has begun to transform to compound talents. Compound financial accounting talents can provide enterprises with a steady pace of development in the changing economy. After financial informatization, the repetitive work of manual preparation, review and summary will be eliminated by enterprise optimization. With the development of intelligent finance and the continuous innovation of information services, enterprises must introduce a group of compound talents with deep professional knowledge and broad knowledge to serve the accounting work of enterprises if they want to achieve development and progress. At present, there are many accounting practitioners in China, but few of them can use big data to master the core skills of finance. Therefore, enterprises begin to accelerate the transformation of compound talents to lay the foundation for the long-term development of enterprises.

2.1.2. New Business Subject Puts Forward Higher Ability Requirements for the Training of Financial and Accounting Talent

New business subject has the following three requirements for the cultivation of financial and accounting professionals.

(1) Knowledge composition ability. In the era of digital economy, knowledge update is iterative, and the update cycle of financial and accounting knowledge is gradually shortened. Facing the formation of economic globalization, universities can cultivate talents with composite knowledge ability to help students keep a steady pace in the future economic changes.

(2) Innovation and entrepreneurship ability. New business subject construction has brought about

earth-shaking changes in the way people live, thinking and learning. Faced with the frequently updated tax standards and accounting standards, financial and accounting professionals need to use modern new technologies and new knowledge to arm their minds, build a reasonable knowledge structure, and actively participate in a variety of professional competitions to improve their innovation consciousness and entrepreneurial ability.

(3) Lifelong learning ability. Accounting is a highly professional work, involving the tax law, economic law often changes, strengthen learning, maintain professional quality and their own quality will not be eliminated by The Times. Therefore, we should establish the concept of lifelong learning, constantly broaden the knowledge horizon and update the knowledge structure.

2.2. Influence of New Business Subject on the Curriculum System

2.2.1. Demand for Integration of Professional and General Education

Compared with the general education, the current accounting major training program in universities attaches more importance to the setting and arrangement of professional courses. It makes students learn similar knowledge in the classroom, and it is difficult to organically integrate related knowledge content together, which hinders the cultivation of talents. General education is a necessary supplement, and the bottom thinking beyond professional knowledge. Therefore, under the influence of new business subject, in order to cultivate high-level financial and accounting talent, it is necessary to deeply integrate professional education and general education, combine the characteristics of comprehensive subjects, deepen the curriculum system, and focus on cultivating students' innovative spirit and practical ability.

2.2.2. Demand for Financial Knowledge to Strengthen the Integration of Industry and Finance

At present, the focus of financial accounting professional talent training in universities to the interpretation of professional knowledge, knowledge of other disciplines of learning without enough attention, various disciplines are relatively closed, independent, causes students to loop similar to that of learning content, to the interdisciplinary knowledge to carry on the organic connection, caused the repetition and fragmentation of knowledge. Based on the demand of talents training for new business subjects, it is necessary to strengthen the integration of industry and finance, and cultivate students' skills related to financial knowledge. The emergence of new things, such as mobile payment, scanning payment and other information technology, has spawned the inevitable requirements of the transition from traditional finance to the integration of industry and finance. In general, under the background of new business, in order to train financial and accounting professionals, it is necessary to strengthen the integration of industry and finance knowledge and inject innovative elements into professional courses.

2.3. Influence of New Business Subject on Teaching Organization

2.3.1. Put Forward New Requirements for the Teaching Model

Teaching mode is the most effective form for teachers to implement teaching. In the context of new business subject, the teaching model of "thinking, designing and creating" is advocated. "Thinking" refers to ideological and political courses, and the teaching system of "cultivating people with virtue" and "integrating ideological and political affairs" is adhered to. "Specialized" means to impart professional knowledge, closely related to the development of new business, impart professional knowledge related to social economy; "Innovation" refers to innovation and

entrepreneurship education. Under the demand of new business, it is required to take professional education as the orientation, open innovation and entrepreneurship education courses, and combine professional knowledge with innovation and entrepreneurship education [2].

2.3.2. Put Forward New Requirements for the Ability and Quality of Teachers and Students

To improve the quality of teachers and students is the basis of the development of education, but also the foundation of personnel training. For teachers, New business subject construction requires them to establish a correct modern educational concept. The traditional education concept only focuses on the imparting of knowledge, while the new business subject education has changed from knowledge education to creativity education, focusing on the development of students' potential. Therefore, as a teacher majoring in financial accounting of new business, we need to integrate new technologies and new thinking into teaching and actively seek for changes. For students, most of the students don't have the right of self planning, for financial and accounting professional knowledge and employment prospects is not fully understanding, new business subject puts forward new requirements to the student ability quality, can participate in the way of education, through sound specification, specifically help students good study habits and positioning clear learning objectives, Enable students to have a clear understanding of employment prospects, with a strong ability to adapt to society.

3. Analysis of the Current Situation of Accounting Talent Training in Zhongkai University of Agriculture and Engineering

Zhongkai University of Agricultural Engineering, founded in 1925, is an applied undergraduate university located in Guangzhou, Guangdong Province. The School of Management offers accounting and financial management majors, which trains a large number of financial and accounting talents for the society every year.

3.1. Questionnaire Design and Sample Analysis

3.1.1. Survey Subjects

The subjects of this survey are students majoring in accounting and financial management in Zhongkai University of Agriculture and Engineering. There are currently 1,670 students enrolled in these two programs, including 210 freshmen, 542 sophomores, 455 juniors, and 463 seniors. At the same time, the survey involved 64 accounting and financial management graduates, a total of 1734 people.

3.1.2. Investigation Purpose

The purpose of the survey is as follows, (1) to understand the employment demand of this major; (2) To understand the situation of talent training in Zhongkai University of Agricultural Engineering from five aspects: teaching content, teaching methods, assessment mechanism, curriculum, and teaching staff; (3) To understand the problems, reasons and suggestions of students on the training of accounting professionals. On the basis of data collection, collation and analysis, a questionnaire survey was conducted among the students majoring in accounting and financial management in Zhongkai University of Agriculture and Engineering.

3.1.3. Investigation Content

This survey is mainly aimed at the current situation and influencing factors of accounting

personnel training in Zhongkai University of Agriculture and Engineering. Contents are shown in Table 1 (see Appendix for specific issues).

Table 1: Questionnaire on the current situation of accounting talent training mode in Zhongkai University of Agriculture and Engineering

Respondents	Content module	Serial number
1734 students majoring in accounting at Zhongkai University of Agriculture and Engineering	Analysis of the basic situation of the respondents	Q1
	Analysis of students' knowledge of major	Q2-Q3
	Students' analysis of the teaching content	Q4
	Student analysis related to teaching methods	Q5-Q7
	Correlation analysis of students' assessment of professional knowledge	Q8-Q9
	Analysis of course offering	Q10-Q11
	The level of teachers required for talent training	Q12
	Problems and suggestions on talent training	Q13-Q14
	total	14

3.2. Statistics and Analysis of Survey Results

(1) Students' analysis of the teaching content

According to the survey data, 45.05% of the students think that the teaching content pays attention to both theory and practice; 32.99% of the students thought that the teaching content paid more attention to practical operation and the theoretical knowledge was not comprehensive enough; 14.38% of the students think that the theory and practice of the teaching content are not closely connected, and 7.58% of the students think that the teaching content is too much and repetitive, which shows that there is still a lot of room for improvement in the deepening of the teaching content.

(2) Students' analysis of teaching methods

From the survey data shows that most students like to heuristic and the way of teaching by talking and learning, but also has 5.24% of the students like cramming education, lack of interactive link the way of teaching this class and inspire thinking, has violated the autonomy, cooperation, explore the requirements of the new curriculum reform, so easy to make students produce weariness, conflicting emotions. In terms of teaching methods, half of teachers adopt classroom discussion teaching methods, and only 8.34% of them use online self-directed learning. It can be seen that teaching methods can play a positive role in the process of learning knowledge for students, and the deficiencies of teaching methods should be rectified in time.

(3) Relevant analysis of students' assessment of professional knowledge

According to the survey data, most teachers adopt the closed book (or open book) examination for the examination method of professional knowledge. According to the analysis of students' assessment methods, 28.18% of the students think that the assessment content is limited to textbooks, and 60.92% of the students think that the examination form is single. Therefore, it can be seen that the assessment methods for students in the School of Management of Zhongkai University of Agriculture and Engineering still have some shortcomings, which should be based on the characteristics of theoretical courses and practical courses. Pertinently, we should adopt different assessment methods and adjust the score proportion of subjects.

(4) Analysis of course offering

According to the survey results, 43.15% of the students think that the proportion of practical training teaching is small, and 35.82% of the students think that the curriculum is not innovative.

The emergence of these problems will become a stumbling block in the process of training financial and accounting professionals. In view of these problems, it is necessary to establish a complete curriculum system to lay the foundation for providing financial and accounting professionals to the society.

(5) Analysis of the level of teachers required for talent training

According to the data, 65.67% of the students think that rich teaching experience is needed, 42.47% of the students think that high-level professional theoretical knowledge is needed, and 34.12% of the students think that accounting related qualifications are needed. It can be seen that for the high level of teachers required for the training of accounting professionals, the school needs to take a new step to strengthen the construction of teaching staff and transport high-quality talents for the society.

4. Analysis of the Problems and Causes

4.1. Problems in the Training of Accounting Talent

4.1.1. The Training Mode of Financial and Accounting Professionals Does Not Meet the Requirements of the Construction of New Business Subject

The training mode of financial and accounting professionals involves the transformation of education concept, the resetting of training objectives, the development of curriculum, the construction of teaching staff, the construction of practical teaching conditions, the establishment of personnel training guarantee mechanism and other elements. At present, in the training of accounting professionals in Zhongkai University of Agriculture and Engineering, due to the weak composite concept of teachers, they fail to explore innovative technical means in the process of teaching knowledge in class, which is difficult to meet the training objectives. Due to the limited professional knowledge of students at school, teacher-centered teaching is often formed in the classroom, which leads to the lack of space for students' innovative ability to display. At the same time, the curriculum of the talent training program lacks data technology courses, and students lack learning and training in data processing. Therefore, these are difficult to meet the demand for accounting professionals in the construction of new business courses, which needs to be reformed and adjusted.

4.1.2. The Professional Curriculum System Needs to be Improved

Curriculum setting is the primary condition for teaching. Due to the failure of curriculum setting to adapt to the needs of accounting industry reform, students' professional knowledge is not solid, which is not conducive to the cultivation of students' professional skills. According to the survey results, the curriculum of Zhongkai College of Agricultural Engineering is lack of professional ethics education and guidance, not innovative, can not meet the employers and other problems. Among them, 43.28% of the students thought the curriculum was not innovative. In the era of the Internet of Things, schools should pay attention to the education of legal awareness and professional ethics for students, and carry out the basic course of Financial Regulations and Professional Ethics to improve students' professional ethics. In addition, we should pay attention to students' practical training education, which can simulate the effect of the workplace, let students feel the role of the accounting industry, but also can exercise students' practical ability, tap students' creativity.

4.1.3. Integrated Teaching Content Needs to be Deepened

In recent years, due to the reform and update of accounting standards and accounting system, textbooks and teaching contents cannot be updated in time, which leads to a disconnection between students' knowledge and The Times. According to the actual situation of Zhongkai University of Agriculture and Engineering, the major courses of accounting major mainly include financial management, cost accounting and other courses. Accounting itself is a boring course. Schools should take innovative teaching methods to stimulate students' learning motivation, cultivate students' good learning habits, help students establish a correct self-concept and obtain self-efficacy.

The data show that 7.58% of the students think that the teaching content is too much and repeated, and 32.99% of the students think that the practical operation of the textbook is not strong, and too much attention is paid to theoretical knowledge and other problems. The existence of these problems is not conducive to students to master the core knowledge of the major. In addition, schools should improve the speed of updating textbooks, attach importance to the teaching of relevant professional courses, and improve students' ability to deal with tax issues, avoid financial risks, and make decisions.

4.1.4. The Construction of Teaching Staff Should be Further Strengthened

According to the survey results, 37.42 percent and 8.65 percent of the students are clearly not adapted to the situation and not adapted at all. There is still a lot of room for improvement in the teaching team. According to the results of the survey on teachers, nearly half of the students think that teachers need rich teaching experience and high-level professional theoretical knowledge. In terms of the present situation of teachers in Zhongkai College of Agricultural Engineering, there is a problem that the integration teaching strength is not high, which affects the implementation of talent training strategy. Therefore, schools should build high-quality teachers, strengthen the integration of teaching and teachers' professional happiness, comprehensively train financial and accounting professionals, and improve the core competitiveness.

4.1.5. Establish Diversified Assessment Mechanisms

Data show that most of the teachers in Zhongkai College of Agricultural Engineering adopt the closed-book (or open-book) assessment method, which mainly focuses on textbook knowledge and involves narrow scope of knowledge. Students do not ask for detailed knowledge and blindly memorize. The examination methods are lack of diversification, and most of them are similar to the traditional examination. The paper contents mainly combine objective and subjective questions, and lack of practical operation assessment, which is not conducive to cultivating students' innovative spirit and practical ability. In addition, most of the examination courses use case analysis assessment, most students from the Internet can cope with plagiarism. For practical courses, students can pass the examination by concluding the course report and summary, and the examination requirements for students are low. In addition, the single assessment method leads to the lack of enthusiasm in the classroom, reduces students' learning efficiency, and is not conducive to students to master solid basic knowledge and the formation of professional skills. Therefore, In the face of the single assessment method. The school should establish a diversified assessment mechanism, in line with the actual requirements, use modern information technology means to reform the assessment method, to train all-round development of students.

4.2. Cause analysis

4.2.1. Training Objective is Not Completely Consistent with The Needs of the Industry

By analyzing the training objective of accounting talent in Zhongkai University of Agriculture and Engineering, the target is fixed at "skilled talents". In the era of digital economy, the requirement of enterprises to employ persons is gradually increased, which is not in line with the development pursuit of the industry. In the questionnaire about the evaluation of students' major, 38.03% of the students think it is average, 15.49% think it is not very ideal, and 4.69% think it is very unsatisfactory. From the employment data, it can be concluded that the unsatisfactory employment situation has a certain relationship with the talent training goal of Zhongkai College of Agricultural Engineering, which is not completely consistent with the employment needs of enterprises.

4.2.2. Insufficient Integration of Courses and Lack of Innovation in Teaching Content

Accounting is a major that combines basic theoretical knowledge with practical operation skills. At present, integrated curriculum has become the mainstream direction of education development, and the curriculum concept emphasizes knowledge integration, practice and experience [3]. According to the survey results, nearly 67.45% of the students in the curriculum system think that there is a lack of professional ethics education and guidance, which is partly due to the lack of depth of curriculum integration. As teachers pay more attention to the teaching of their own professional knowledge in the process of daily education and teaching, it is difficult to achieve the integration of interdisciplinary subjects.

According to the questionnaire survey, 32.99% of the students think that the theoretical knowledge is not comprehensive enough and the operation and practice are lacking. Some students also think that the teaching content is too much and repetitive and lacks innovation, which indicates the lack of innovation and integration in the education under the background of new business subject to a certain extent. Therefore, in order to enhance the innovative spirit of students, the elements of innovation should be integrated into each link of professional education. Innovative education is the pursuit of value and the ideal of education. Due to the lack of the concept of innovation and integration in schools, teachers blindly instill knowledge in the process of teaching professional knowledge, ignoring the subject of students and failing to help students establish innovative consciousness.

4.2.3. Single Teaching Techniques Make It Difficult to Mobilize Students' Enthusiasm

Teaching technology means is the most basic way to carry out teaching. Innovative teaching methods can improve students' positive performance in class, encourage students to actively participate in classroom interaction, increase teacher-student interaction, and improve learning efficiency.

There are various teaching methods adopted by the accounting major of Zhongkai University of Agriculture and Engineering. Among them, more than 50% of teachers adopt classroom discussion, 37.09% of teachers adopt lecture-based teaching, and 36.62% of teachers adopt task-driven teaching. In the process of teaching, teachers overemphasize the teaching of knowledge and concentrated memory, ignore the main position of students, occupy the thinking space of students, lead to students rely on textbooks too much, and make students passively accept knowledge [4].

5. Construction Strategy of Accounting Professional Talent Training Model under the Background of New Business Subject

5.1. Precise Positioning of Talent Training Objectives

As a weathervane of talent training, target orientation is the premise of talent output. Compared with the training objectives of traditional business subject, new business subject will be comprehensive and have higher requirements in business thinking, international vision, software skills and other aspects^[5]. This paper argues that accounting professionals should implement the party's education policy, understand business development present situation, master the basic professional knowledge and the skill of business in ZhongKai University Agricultural Engineering, and starting from its actual situation, cultivating good social sense of responsibility, political quality and moral cultivation of talents, master of accounting basic theory and basic skills at the same time, With skilled accounting, computer operation and financial management and other comprehensive ability of compound application senior talent.

5.2. Improve the Curriculum System and Optimize the Teaching Content

Talent training is based on the complete curriculum system, and under the premise of establishing a complete and rigorous curriculum system, the curriculum system mode jointly built by the university and enterprise is formed. With this model as the main line, professional knowledge as the guide, fully tap their own innovative spirit and practical ability, constantly improve the curriculum system, optimize the teaching content. At the same time, the curriculum system should be established to keep pace with The Times and the updating mechanism of the curriculum system should be established^[6]. In professional education, general education, innovative education and other courses are integrated to meet the all-round needs of students. First, combined with online and offline teaching, financial and accounting professional knowledge is integrated into all teaching links to stimulate students' learning motivation and vitality, and improve students' participation in class. Secondly, the proportion of courses should be reasonably allocated to reflect the advantages and development trend of financial and accounting interdisciplinary subjects. Third, strengthen the construction of practical training courses, enhance the practical operation ability of business students, and improve students' ability to discover, analyze and solve problems^[7].

5.3. Deepen School-Enterprise Cooperation and Strengthen Practical Teaching

Under the guidance of the new business subject requirements, through deepening school-enterprise cooperation, accounting professionals will be integrated into various industries to achieve joint training between enterprises and universities. Through school-enterprise cooperation, the school and the enterprise negotiate to formulate the curriculum^[8]. The school learning and the enterprise post training are combined, and the students' learning process is employment-oriented. Learn in practice, do in practice, the knowledge learned in school and enterprise post ability, requirements closely combined. Enterprises play an active role in the process of talent training, and introduce corporate culture into the learning process of students, so that corporate culture, mission, vision, values and so on penetrate into the thoughts of students. In the process of cooperative education with enterprises, we should focus on the internal rules of accounting education, pay attention to new methods and new technologies to cultivate comprehensive accounting talents in line with market demand.

5.4. Building a Team of “Double-Qualified” Teachers

"Double-qualified" teachers are the central link of vocational education. To strengthen the formation of backbone teachers, we need to achieve the following three aspects. First, to improve the quality of "double-qualified" teachers. Moral education is the root of education, and quality is the best tutor for students. Schools should improve the theoretical learning system for teachers, train teachers' quality strictly and standardized, conscientiously implement the construction of teachers' ethics in education, take high-quality development as the main line, and strengthen the formation of "double-qualified" teachers. Second, improve the ability of "double-qualified" teachers. The key to the cultivation of "double-qualified" teachers lies in the cultivation of both theoretical and practical teaching abilities. Colleges and universities should implement the ability improvement plan of "double-qualified" teachers, deepen the integration of production and education, school-enterprise cooperation, and realize the sharing of resources ^[9]. Third, safeguard the rights and interests of "double-qualified" teachers. Improve the income distribution system, give play to its incentive function, reform the performance appraisal method, and give full play to the inherent potential of teachers. To enhance the political status, social status and professional status of teachers.

5.5. Adopt Multiple Evaluation Mechanisms

Assessment is a phased examination of students, the growth of students can not be separated from the assessment, multiple assessment methods help students learn from quantitative change to qualitative change, establish a new diversified academic evaluation system, and effectively strengthen the learning process assessment ^[10]. For the content of assessment, diversified forms can be adopted. Based on subjective and objective questions, the examination focuses on students' proficiency in the use of knowledge to improve students' ability to apply what they have learned. For the way of assessment, flexible form can be adopted. The way of assessment should pay attention to the connection between theoretical knowledge and practice, help students find their own position according to the individual differences of students, encourage students to make breakthroughs and establish a correct self-concept ^[10]. For student quality assessment, the principle of interaction should be followed. The traditional evaluation system ignores the students' own advantages and personality development, and teachers can only one-sided understanding of students' mastery of knowledge. Therefore, under the promotion of the new business subject, we should attach great importance to the interactivity and mutuality of evaluation, and develop students' individual talents according to the individual differences of students.

6. Conclusion

Based on the current development trend of new business subject, talent training has become a common discussion topic in the education field, and the same is true for the talent training of financial and accounting majors. As a major of business subject, Zhongkai University of Agriculture and Engineering aims to cultivate financial and accounting professionals to provide high quality financial and accounting professionals for the society. Based on the new business subject impact on the financial and accounting professional talent training elements, Zhongkai University of Agriculture and Engineering talent training present situation, the problems existing in the personnel training mode and the cause analysis and countermeasures of the financial and accounting professional talent cultivation were discussed, the specific in the teaching content, teaching method, curriculum setting, teaching staff of the four aspects of optimizing suggestion, The purpose is to explore more talent training models for the financial accounting exhibition industry, laying a good foundation for the long-term development of Zhongkai University of Agriculture Engineering, and

also providing reference experience for the talent training of other universities.

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Appendix

Questionnaire Survey Based on the Training Mode of Financial Accounting Professionals

1. You are a () student.

A. Freshman B. Sophomore C. Junior D. Senior E. Graduated

2. Do you know the future employment direction of your major?

A. Very familiar B. Basic understanding C. Don't understand

3. What do you think of the employment situation of your major?

A. Very ideal B. Quite ideal C. General D. Not ideal E. Very unsatisfactory

4. The teaching materials of financial accounting that you think you used in school ().

A. More emphasis on theoretical knowledge, less practical operation

B. More emphasis on practical operability, and less comprehensive theoretical knowledge

C. Both theory and practice

D. The overall quality is not high

E. Many and repeated teaching contents

F. Other

5. How do you like the class?

A. Full irrigation B. Heuristics C. Learn while talking D. Students first, teachers second E.

Other methods

6. What teaching methods do your colleges adopt for financial accounting courses? (Multiple

choice questions)

- A. Lecturing teaching B. Sand table teaching C. Exercises D. Task driven E. Visit teaching
F. Case teaching G. Network independent learning H. Practical teaching 1. Other

7. What do you think are the shortcomings of the current teaching methods for the training of financial accounting professionals? (Multiple choice questions)

- A. The teaching method cannot adapt to the teaching content
B. The teaching method does not meet the training objectives
C. Teaching methods cannot cultivate the skills required by financial accounting professionals
D. The teaching method can not complete the teaching task well
E. The teaching method is not innovative
F. Other

8. The way your school examines the professional knowledge of financial accounting is ().

- A. Closed book (or open book) examination
B. Writing papers
C. Case study
D. Other methods

9. What do you think are the shortcomings of the current performance assessment mechanism?

(Multiple choice questions)

- A. The assessment content is limited to textbooks
B. Focus on theoretical assessment, but less on practical assessment
C. The examination form is single, and there is no specific treatment for specific courses
D. Unreasonable proportion of usual scores and examination scores in total scores
E. Other

10. What do you think is the actual needs of the establishment of accounting major and social and economic development of the school ().

- A. Very adaptable B. Basic adaptation C. Inadaptability D. Completely unfit

11. What do you think are the shortcomings of the current curriculum of financial accounting?

(Multiple choice questions)

- A. Theory teaching is more important
B. Small proportion of practical teaching
C. Lack of professional ethics education and guidance
D. Unable to meet the needs of the employer
E. Not innovative
F. Other

12. What kind of teacher level do you think is needed to cultivate financial accounting professionals? (Multiple choice questions)

- A. High education
B. Rich teaching experience
C. High level professional theoretical knowledge
D. Overseas study experience
E. Accounting related qualification certificates
F. Rich practical experience
G. High level of foreign language
H. High personal accomplishment
1. Other

13. What problems do you think exist in the training of financial accounting professionals in your university? (Multiple choice questions)

- A. Talent training does not meet the needs of new business subjects

- B. Professional curriculum needs to be improved
- C. The implementation of integrated teaching needs to be deepened
- D. Professional related fields need to be improved
- E. Neglecting students' personality development
- F. Other

14. What suggestions and opinions do you have on the improvement of the current training mode of financial accounting professionals in our school?