

Research on the Cultivation of Practical Ability of Integrating Industry and Finance for Accounting Professionals in Private Universities

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Abstract: The purpose of this study is to explore the training mode and key factors of the practical ability of accounting professionals in private colleges and universities, and to build the corresponding evaluation system. Firstly, this paper analyzes the existing problems in the training of accounting professionals, and emphasizes the importance of the integration of business and finance in the training process. Then, from the aspects of teaching resources, internship opportunities, teachers' team and students' participation, this paper discusses the key factors of cultivating the practical ability of accounting professionals in private colleges and universities [1]. On this basis, a set of evaluation system including qualitative and quantitative evaluation indexes is established, and the corresponding evaluation methods and improvement mechanisms are proposed. The results of this study have important theoretical and practical significance for improving the practical ability of accounting professionals in private colleges and universities, and promoting the integration of business and finance.

1. Introduction

With the rapid development of economy and society and the increasingly complex market environment, the training of accounting professionals is facing new challenges and opportunities. As the core of economic activities, accounting profession not only needs to master solid financial knowledge, but also needs to have the practical ability of deep integration with the business, so as to cope with the diversified economic needs and risks. Especially in the educational environment of private colleges and universities, how to effectively train accounting professionals with the practical ability of integration of business and finance has become one of the urgent topics in the field of higher education [2].

In the traditional accounting education, we often pay too much attention to the teaching of theoretical knowledge, and the training of practical ability is relatively insufficient. As a result, students are often unable to flexibly apply their knowledge to solve complex problems in practical work, and it is difficult to adapt to the rapidly changing market environment. Therefore, the cultivation of practical ability of business and finance integration has become one of the important

directions of the current accounting education reform.

As an important part of China's higher education, private colleges and universities play an indispensable role in the training of accounting professionals. Compared with public colleges and universities, private colleges and universities have greater flexibility and innovation, can respond to the market demand faster, and better meet the diversified needs of society. Therefore, it is of great significance to explore the mode and path of cultivating the practical ability of accounting professionals integrating industry and finance in private colleges and universities to improve the quality of accounting education and promote the innovation of the training mode of accounting professionals [3].

Based on the above background, this study aims to deeply explore the training mode and key factors of the industry-finance integration practical ability of accounting professionals in private colleges and universities, and build a corresponding evaluation system. Through the empirical study of private colleges and universities, this paper probes into the influence of different factors on the training of accounting professionals, so as to provide theoretical support and practical guidance for improving the practical ability of accounting professionals.

2. Analysis of Training Mode of Practical Ability of Accounting Professionals in Private Colleges and Universities Integrating Industry and Finance

(1) Concept analysis of business and financial integration

Business and financial integration refers to the organic combination of business operation activities and financial management activities to achieve more effective operation and management. Traditionally, business and finance are often regarded as two relatively independent fields, the business department is responsible for production and operation, while the financial department is responsible for the preparation of financial statements and financial analysis. However, with the changes of the economic environment and the intensification of market competition, pure business or financial management has been unable to meet the needs of enterprises.

The core of the integration of business and finance is to integrate financial management into every link of business operation, so as to achieve comprehensive information management and decision support. This integration not only requires financial personnel to have the ability to deeply understand business operations, but also requires business personnel to have certain financial knowledge and skills, so that they can better understand and use financial information [4].

In the training of accounting professionals in private colleges and universities, the concept analysis of business and finance integration is of great significance. Through the integration of business and finance, it can help students better understand the practical application of accounting knowledge and cultivate their all-round development ability, so as to improve their employment competitiveness and career development potential.

(2) Construction of practical ability training model

The construction of practical ability training model involves many aspects. First of all, private colleges and universities need to make full use of existing teaching resources, design and offer courses integrating finance and business by combining industry practice experience, including basic knowledge of financial accounting, cost accounting, management accounting, etc., and integrate actual cases and industry hot spots into them to help students understand the application of financial knowledge in practical business. Secondly, private colleges and universities should establish a close cooperative relationship with enterprises, provide students with abundant internship and practical opportunities, and let students participate in practical work projects, so as to apply theoretical knowledge to practice and improve problem-solving and innovation ability [5]. At the same time, private colleges and universities need to establish a professional team of teachers, who should have

rich industry experience and teaching experience, be able to effectively integrate business and financial knowledge in teaching, and guide students to carry out practical projects. In addition, private colleges and universities should encourage students to participate in classroom discussions, practical projects, academic research and other activities, cultivate their ability of independent learning and teamwork, and actively participate in school and social organization activities to expand interpersonal relationships and social horizons, so as to prepare for future career development [6]. The specific model is shown in Figure 1. These measures will help to effectively improve the practical ability of accounting professionals to integrate business and finance, and lay a solid foundation for their future career development.

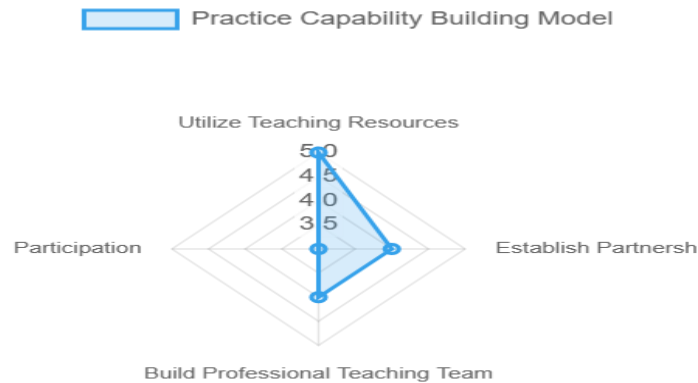


Figure 1: Construction of practical ability building model

3. Analysis of Key Factors in Cultivating Practical Ability of Accounting Professionals in Private Colleges and Universities

(1) Teaching resources and curriculum

One of the key factors in the training of accounting professionals in private colleges and universities is the full utilization of teaching resources and the reasonable arrangement of curriculum Settings. First of all, private colleges and universities should integrate the existing teaching resources, including excellent teachers, advanced teaching facilities and rich teaching content, in order to meet the learning needs of students [7]. According to the characteristics of accounting major and market demand, private colleges and universities should design courses that integrate finance and business, the specific proportion is shown in Figure 2. These courses should cover basic knowledge such as financial accounting, cost accounting and management accounting, and incorporate practical cases and industry hot spots to help students understand the application of financial knowledge in actual business.

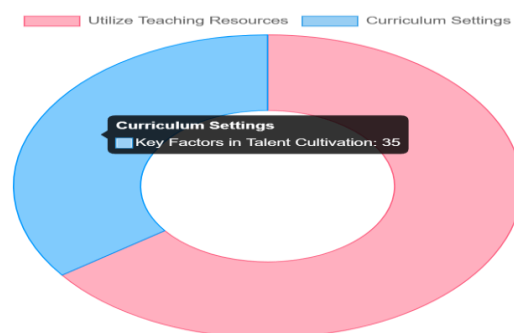


Figure 2: The specific proportion of teaching resources and curriculum Settings

(2) Internship and practice opportunities

Providing abundant internship and practical opportunities is another key factor in the training of accounting professionals in private colleges and universities. Private colleges and universities should establish close cooperative relations with enterprises to provide students with practical training opportunities [8]. By participating in practical work projects, students can apply the theoretical knowledge they learn in class to practice and improve their problem-solving and innovation abilities. At the same time, internships and practice can also help students build connections with companies and industries, laying a solid foundation for future employment and career development.

(3) Teacher team building

The construction of teacher team is very important for the training of accounting professionals in private colleges and universities. Private colleges and universities should establish professional teachers team, teachers should have rich industry experience and teaching experience, can effectively integrate business and financial knowledge in teaching. Teachers should not only have solid professional knowledge, but also good teaching skills and guidance ability, able to stimulate students' learning interest and initiative, and guide students to carry out practical projects.

(4) Student participation and initiative

Student participation and initiative is another key factor in the training of accounting professionals in private colleges and universities. Private colleges and universities should encourage students to actively participate in activities such as classroom discussions, practical projects and academic research, and cultivate their ability of independent learning and teamwork [9]. Students should actively participate in the activities of school and social organizations to expand their interpersonal relationships and social horizons, and improve their comprehensive quality and professional competitiveness.

To sum up, teaching resources and curriculum, practice and practice opportunities, teacher team building and students' participation and initiative are the key factors to cultivate the practical ability of accounting professionals in private colleges and universities. Only under the joint action of these factors, private colleges and universities can effectively train accounting professionals with the practical ability of business and finance integration, and provide solid support for their employment and career development.

4. Construction and Optimization of the Evaluation System for Training the Practical Ability of the Integration of Business and Finance of Accounting Professionals in Private Colleges and Universities

(1) Qualitative evaluation index system

The qualitative evaluation index system is an important part of evaluating the practical ability of accounting professionals in private colleges and universities. When constructing the qualitative evaluation index system, we can consider the following aspects: First, students' practical operation ability and problem-solving ability, including actual case analysis ability, team cooperation ability, etc.; Secondly, students' communication ability and critical thinking ability, including oral and written expression ability and logical thinking ability; The third is the students' innovation ability and comprehensive quality, including innovation consciousness, interdisciplinary ability and so on. Through the construction of the qualitative evaluation index system, it can comprehensively evaluate the ability performance of students in the integration of business and finance practice, and provide reference and guidance for their career development [10].

(2) Quantitative evaluation index system

The quantitative evaluation index system is of great significance in evaluating the practical ability of accounting professionals in private colleges and universities. In addition to considering students'

scores in practical projects, exam results and scientific research achievements, the evaluation index can be further expanded to evaluate students' comprehensive ability level more comprehensively and objectively. First of all, the quantity and quality of students' participation in practical projects can be considered as one of the evaluation indicators. By counting the number and type of students' participation in practical projects, as well as the completion of the projects and the results achieved, students' enthusiasm and sense of achievement in practice can be reflected. Secondly, students' participation in academic and professional competitions can be considered as part of the evaluation scope. By participating in academic competitions and professional competitions, students can not only improve their professional skills and practical ability, but also show their comprehensive quality and teamwork ability. Therefore, it can be used as one of the important indicators to evaluate students' comprehensive ability. In addition, students' comprehensive quality evaluation can also be considered as a part of the quantitative evaluation indicators. Comprehensive quality evaluation can include students' comprehensive quality score, social practice experience, academic achievements and other aspects, and comprehensively evaluate students' comprehensive quality level from multiple perspectives to provide reference for the improvement of their comprehensive ability. The proportion of various indicators is shown in Figure 3.

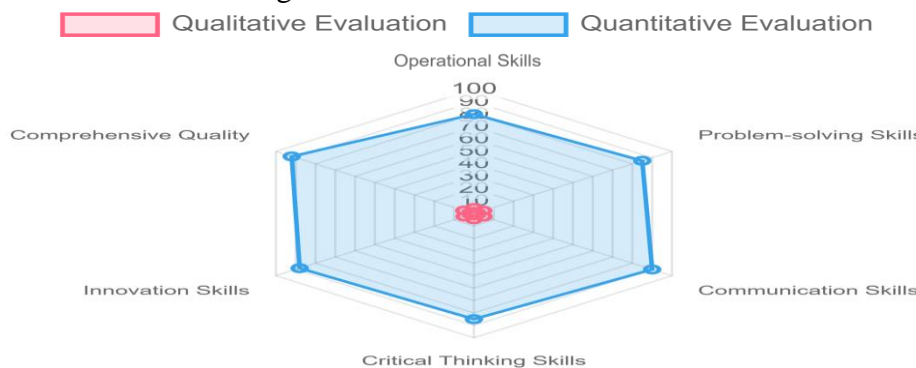


Figure 3: Ratio of qualitative and quantitative evaluation indicators

(3) Evaluation methods and tools

Evaluation methods and tools are important supports in the evaluation system, and a variety of methods and tools can be used for evaluation, including exams, internship reports, academic papers, and practical project review [11]. In addition, feedback from students and teachers can be obtained by means of questionnaire survey, interview and observation, so as to comprehensively understand the effect and existing problems of practical ability cultivation, and provide guarantee for the accuracy and reliability of evaluation results.

(4) Feedback and improvement mechanism of evaluation results

The feedback and improvement mechanism of evaluation results is the key link of the evaluation system, which can guide students and teachers to carry out effective self-evaluation and self-improvement through timely feedback of evaluation results. At the same time, according to the evaluation results, the curriculum can be adjusted in time, the teaching methods can be optimized, and the internship and practice opportunities can be improved, so as to continuously improve the quality and effect of training the practical ability of accounting professionals in private colleges and universities [12].

To sum up, the evaluation system for training the practical ability of accounting professionals in private colleges and universities should include four aspects: qualitative evaluation index system, quantitative evaluation index system, evaluation methods and tools, and evaluation result feedback and improvement mechanism. The specific technical route is shown in Figure 4. By constructing and optimizing the evaluation system, students' practical ability level can be evaluated comprehensively

and objectively, and effective support and guidance can be provided for their career development.

The technical roadmap for constructing and optimizing the evaluation system for cultivating the practical ability of talent integration in the accounting major of private colleges and universities.

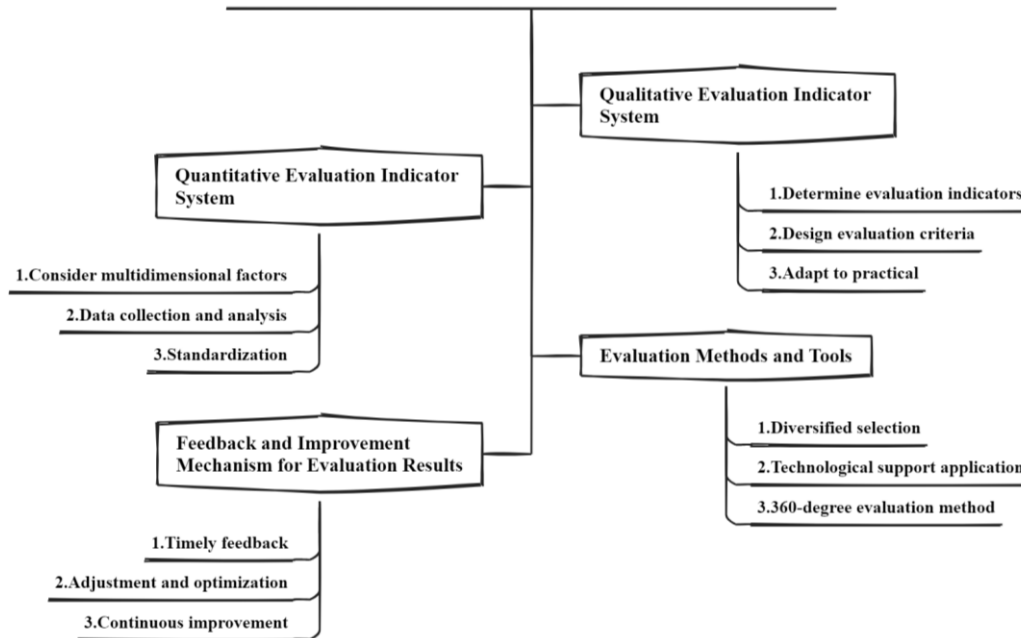


Figure 4: Technical route of evaluation system construction and optimization

5. Conclusion and Prospect

5.1 Summary of Research Conclusions

The purpose of this paper is to explore the mode and key factors of training the practical ability of accounting professionals in private colleges and universities, and build the corresponding evaluation system. Through the review of relevant literature, empirical research and analysis, the following conclusions are drawn:

(1)Analysis of key factors

This study identifies the key factors for cultivating the practical ability of accounting professionals in private colleges and universities, including teaching resources and curriculum, internship and practice opportunities, teacher team building, and students' participation and initiative. These factors interact with each other and jointly affect the cultivation and improvement of students' practical ability [13].

(2)Evaluation system construction

Qualitative evaluation index system and quantitative evaluation index system are constructed as an important means to evaluate the practical ability of accounting professionals in private colleges and universities. The qualitative evaluation index system covers students' comprehensive ability performance, such as communication ability and teamwork ability, while the quantitative evaluation index system quantifies students' learning outcomes, such as grades and employment rates, through objective data.

5.2 The Significance and Limitations of the Research Results

The significance of this research is to provide theoretical support and practical guidance for the cultivation of practical ability of accounting professionals in private colleges and universities. Through the analysis of the key factors and evaluation system, it can help the private colleges and universities to better carry out the training of accounting professionals, improve the quality of education and training effect.

However, there are some limitations in this study. First of all, due to the limitation of time and resources, this study is only an exploration of the training of accounting professionals in private colleges and universities, and the results may be subject to certain limitations. Secondly, the selection of research methods and data sources may also be biased, which will affect the accuracy and reliability of the research results.

5.3 Suggestions on the Direction of Follow-Up Research

In order to further improve the practical ability training of accounting professionals in private colleges and universities, future research can be carried out from the following aspects:

The relationship and mechanism between the key factors are discussed in depth, and the teaching mode and evaluation system are further optimized.

Colleges and universities should strengthen the comparative study of different types of private colleges and universities to explore the characteristics and differences of accounting professional personnel training under different backgrounds.

With the development of information technology, colleges and universities explore the use of big data and artificial intelligence and other technical means to improve the training effect of accounting professionals' practical ability.

Colleges and universities strengthen cooperation with enterprises and industries, deepen internship and practical projects, and improve students' practical ability and employment competitiveness.

Through continuous research and practical exploration, we can continuously optimize the practical ability training mode of accounting professionals in private colleges and universities, and make greater contributions to the development of accounting education in our country.

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