Accounting Professional Quality Education

and Employment Guidance

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ABSTRACT

Under the new economic situation in China, employers put forward higher quality requirements to graduates. As a student who majors in accounting, in order to step into the society and work in the companies well, they should comprehensively improve the theoretical knowledge, professional skills and English proficiency and communication skills. In this paper, the initial exploration of accounting professional quality education and employment can specify the direction of professional education for the accounting department attached to school of management.

KEY WORDS: Accounting professional; quality; Employment guidance

In the globalized economy, enterprises put forward higher demands to graduates. As a school, culturing accountants for society, school of management has to examine the traditional accounting teaching methods, adjust teaching methods to meet the demands of firms in the new situation and lay a solid foundation for the graduates to be employed.

THE SITUATION IN THE SUPPLY AND DEMAND OF THE ACCOUNTING LABOR

According to the Ministry of Labor and Social Security’s investigation to labor market in nationwide 114 cities, the demand for college graduates only occupied 22% of the total new jobs which are provided last year. The number of college graduates from nationwide in 2006, and has increased by 7.5 with increase ratio 22% compared with 2005. The number of college students from nationwide in 2007 is 4.95 million larger than in 2006, and the increasing ratio is 19.9%. However, these demands of these areas for college students dropped to 22% of the real number of graduates employed by firms. The ratios not only showed that the college graduates face grim employment cold in 2006, and this cold spell will continue to impact graduates’ employment in 2007 and may once again "cool down." For expansionary enrollment in the accounting profession in recent years, the graduates are facing the same grim employment situation as the other professional graduates.(those in other profession are)
IMPORTANT QUALITIES FOR GRADUATES

Confronting with the fierce competition from the labor market, we have to cultivate the accounting students according to the taste of entrepreneurs.

Here is an investigation on important qualities of accounting students. The conclusions are as follows:

Table 1 Accountant’s quality

<table>
<thead>
<tr>
<th>Qualities</th>
<th>Honest</th>
<th>dedication</th>
<th>Solid expertise</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio about importance</td>
<td>50.81%</td>
<td>36.07%</td>
<td>13.12%</td>
</tr>
</tbody>
</table>

Table 2 Requirements about competency

<table>
<thead>
<tr>
<th>requirement</th>
<th>Account skills</th>
<th>Capacity of Coordination</th>
<th>Self-learning ability and enterprise</th>
<th>adaptability and psychological affordability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ratio about importance</td>
<td>40.98%</td>
<td>39.35%</td>
<td>16.39%</td>
<td>3.28%</td>
</tr>
</tbody>
</table>

IDENTIFYING THE TRAINING OBJECTIVES

At this stage of China's higher education, education levels include five hierarchies such as higher professional education, graduation, Postgraduates and doctor. The quality of school teachers and students commonly influences the results of the education. It is unrealistic to set training goal, deviating from the level of teachers and students. Easy target is a waste of resources, and goes against tapping the potential of students; high Target risk weakens their learning enthusiasm. As China University of Mining and technology is a “211” key institution, and has the outstanding teaching staff and students, it should not lower the cultivating grades or fight for job opportunities against the technological academy. Its goal should be training comprehensive talents. Requirements are:

- To cultivate the middle and high class accounting talents with the systematic and theoretical knowledge and some operational capacities, whose ethics, intellect and physique are comprehensively developed, who can work in middle enterprise ,large enterprise, relevant government departments , account firm ,specialized secondary schools ,higher professional school and vocational technical school. They should be familiar with the whole accounting system and related to accounting theory, have the capacity of professional judgments, comprehensive analysis, communication and skills of using English. They should understand the domestic and international laws, regulations, systems and related legal norms. To achieve these objectives we must cultivate students from the following aspects.
UNDERTAKING THE REFORMING OF PROFESSIONAL TEACHING

In higher education mode, classroom education is the main way for students to acquire knowledge. In the traditional education mode teachers undertook teaching, as the main role. Students were in the mechanical and passive absorption of knowledge. The indoctrination, the main way which is used for teaching, frustrates the students’ initiative and enthusiasm, making students lack of the time and space to creatively thinking and the chance to develop the ability in English, interpersonal relationships and organizing and coordinating. The ultimate result, which is contrary to the objectives of college training, fails to satisfy the enterprise’s needs. To try to eliminate the above drawbacks, accounting professional teaching improves the traditional teaching methods.

Teaching is the main part in foundation course, with the modern teaching method as a supplement. Other courses should actively use the advanced teaching methods, for example, with specific cases which allow students to participate in the discussions. The cases not only stimulate students to think and make students interested in creativity, but also deepen the knowledge. Teachers may also allow students to make a PPT about some knowledge and explain it in the class facing his classmates. This will not only enable students to enhance the understanding of some particular knowledge point but also improved the students’ ability to express themselves.

THE METHODS ABOUT IMPROVING THE ABILITY FOR STUDENTS TO PRACTICE

Accounting consists of basic theories, basic skills, and basic methods, which applied economics with a very strong sense of practicality. No matter in teaching or learning, understanding and researching of accounting theory and methods should be based on the course of economic activity and the accurate judgments. Students just graduating from senior school have never had any contact with the society. Even through the usual studies and exercises, even stringent-demanded graduation design, it is difficult to improve operational ability. Such goals can be achieved through the accounting practices. There is not a second shortcut to take.

By analyzing the demand, we can see that graduates are required to have some practical skills. In response to this request, the school of management not only strengthens the professional teaching but also launches an extramural practice, specifically: building professional accounting labs, letting students learn checking original documents, records, account and reports; in summer holiday, designing tasks for students, through which they can experience work scene; on graduation, arranging graduation practice so that students can achieve the purpose acquiring the operational procedures during a month-long practical training and finally complete the design and graduation thesis.
THE METHODS ABOUT IMPROVING EXCHANGE AND COMMUNICATION SKILLS

Good exchange and communication skills benefit for students to seek jobs and work in firms. In order to enhance exchange and communication skills, the teaching plan not only encourages students to actively participate in discussions, but also sets the “speech and communicate” in which students are taught by the teacher with rich practical experiences. Through the curriculum, the teacher shows the practical skills exchange and communication skills. Students are asked to take the initiative in class, and then the teacher and students evaluate and assess the performance. Now the course enhances students’ confidence and has been so far widely welcomed by students. In addition, the department also encourages students to participate in a variety of extra-curricular activities.

THE METHODS OF IMPROVING THE ENGLISH PROFICIENCY OF STUDENTS

Accounting professional bilingual language teaching is an effective way to internationalize accounting education. The routine teaching sets the professional course using Chinese to teach and offer professional course using English teaching materials, in which the teacher teaches mainly and students participate in discussions in English. When students learn the advanced ideas from the foreign countries, they also improve their ability of using English. Apart from above measures, China University of Mining and Technology also held an English Corner for students interested in English to communicate with each other. Through the above steps, students have greatly improved quality of the accounting profession so that undergraduate students gain the upper hand in job-search process and employment rate increased year by year. The employment situations are as follows.

Table 3 Accounting department’s employment situation

<table>
<thead>
<tr>
<th>Year</th>
<th>Graduate</th>
<th>Going Further Study</th>
<th>Employed</th>
<th>Employment Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002</td>
<td>266</td>
<td>11</td>
<td>253</td>
<td>99.25%</td>
</tr>
<tr>
<td>2003</td>
<td>101</td>
<td>8</td>
<td>92</td>
<td>99.01%</td>
</tr>
<tr>
<td>2004</td>
<td>182</td>
<td>16</td>
<td>165</td>
<td>99.45%</td>
</tr>
<tr>
<td>2005</td>
<td>187</td>
<td>21</td>
<td>164</td>
<td>98.93%</td>
</tr>
<tr>
<td>The total</td>
<td>736</td>
<td>56</td>
<td>674</td>
<td>99.18%</td>
</tr>
</tbody>
</table>

Something which should be pay attention to is that when some students find the jobs not good as expected, they give up the jobs and fall into the unemployed state again.
THE PROBLEMS THAT NEED IMPROVEMENT

Extramural Practical link has a great effect on adapting to the working environment and understanding workflow in a significant extent, but the implementation of this link is often a mere formality. Because there are no sufficient teachers for controlling and tracing students, some students haven’t taken practices seriously enough. The tasks hastily implemented and haven’t achieved the expected results. In this regard, first of all, the instructor should explain to the students the importance of extracurricular practice; secondly, students should evaluate the results. Only in these two aspects can the extramural practice exert greater efforts so that it really plays an important role.

REFERENCES