

# Innovative Talent Training Program Design for Accounting Majors: A Case Study of North China Electric Power University (Baoding Campus)

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**Abstract:** The professional talent training program is the basis for the implementation of professional talent training and quality evaluation, and which is the key to improve the quality of professional teaching. Based on the formulation and implementation of the 2013 accounting professional training program of North China Electric Power University (NCEPU), this paper put forward the key contents and requirements of the accounting professional training program design, and designed the accounting talent training program from the training objectives, the training requirements, the hours and credits, the curriculum for NCEPU (Baoding Campus). The new training program emphasizes the talent training characteristics of “thick foundation, highlighting practice, strong ability and seeking innovation”, follows the education concept of “taking students as the center”, takes the cultivation of students' innovative consciousness and comprehensive ability as the core, and according to the thought of “results oriented”, restructures the course system, promotes the reform of diversified teaching mode and method, and improves the quality of talent training comprehensively.

**Keywords:** Innovation Orientation, Talent Training Program Design, Accounting Majors

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## 1. Introduction

North China electric power university is a key university directly under the administration of the Ministry of Education under the state “Project 211” and “985 Engineering Advantage Discipline Innovation Platform”. In 2017, the university entered the ranks of national “Double-First Class Plan” universities, and embarked on a new journey to build a world-class discipline and high-level research-oriented university. The university sets Beijing and Baoding campuses, and the two places implement integrated management. The university has 10 colleges and 62 undergraduate programs. It has 2 national, 23 provincial and ministerial key disciplines, 5 postdoctoral research stations, 7 first-level doctoral degree programs, and 23 first-level master's degree programs. The authorization point has formed a discipline-based professional layout and coordinated development of science, engineering, culture, economics, management, and law. The university has nearly 3,000 faculty members, more than 20,000 full-time undergraduates and nearly 10,000 graduate students.

The accounting major of NCEPU (Baoding Campus) has

perfect teaching conditions, teaching management and quality control mechanism. It has sent a large number of professional management talents to the power system, government departments, financial institutions, scientific research institutions and other organizations, and has been well received by employers. At present, there are two master's degree programs in “Accounting” and “Master of Accounting”, with more than 350 undergraduates. In order to implement the development orientation of “building first-class undergraduate courses and cultivating first-class talents” of the university, with cultivating students' innovative consciousness and comprehensive ability as the core, according to the idea of “results-oriented”, reconstruct the curriculum system, promote the reform of diversified teaching modes and methods, and carry out the design of innovative talent training program for accounting major.

## 2. Design Principles

### 2.1. Extensive Research, Strict Standards

On the basis of the analysis of the same or similar undergraduate

professional training programs in domestic and foreign first-class universities, fully consider the requirements of future science and technology, economic and social development for talent training, and combine the advantages and characteristics of professional training in our school, with reference to the national undergraduate professional standards, high standards to develop professional personnel training program.

**2.2. System Design, Comprehensive Reform**

Correctly understand and deal with the relationship between professional and professional, general education and professional education, theoretical teaching and practical teaching, compulsory and elective links, in-class learning and extra-curricular learning, commonality and personality training, teacher guidance and students’ independent learning, and carry out comprehensive reform.

**2.3. Ability-based, Precise Implementation**

From “transferring knowledge-based” to “mainly cultivating students’ comprehensive ability”, the content and ways of cultivating students’ thinking ability, practical ability, learning ability, communication ability and organizational ability are included in the teaching plan. According to the idea of “results-based orientation”, further improve the ability target system, and through the reform of teaching mode and method, truly implement every link of teaching [1-3].

**2.4. Set Aside Space to Guide Learning**

By compressing the total scores of the professional training program, integrating the course content, reducing the in-class teaching time, enhancing the flexibility of the teaching plan, giving students more space for independent learning and guiding students to learn independently.

**2.5. Inherit Tradition and Adapt to Development**

Summarize the NCEPU’s experience, inherit and carry forward the advantages and characteristics of school personnel training. To adapt to the new requirements of the national enrollment system reform for the cultivation of undergraduate talents, to adapt to the promotion and integration of information development in education, to adapt to the needs of students for domestic and international exchanges and further study [4-8].

**3. Key Content and Requirements of the Design**

**3.1. Credit Requirements and Study Duration**

Our undergraduate students are taught under the credit system. The credits required for graduation for each major are 160-170 in-class credits and 5 extracurricular practice credits. Students are enrolled in school for 3-6 years.

**3.2. Course System**

The training program is generally composed of two parts: the in-class and the extra-curricular. The compulsory part of the course consists of the public basic course, the large-scale platform course (including the subject-based basic course and the professional basic course), the professional core course and the concentrated practice (Table 1). Under the “student-centered” teaching philosophy, with the help of information technology, we will actively explore the reform of teaching methods such as heuristic, case-based and project-based.

*Table 1. Professional course system composition and credit requirements.*

In class / Extracurricular	Compulsory / Elective	Category	Content	Credit requirements
In class	Compulsory	Public foundation course	Ideological and political theory, military theory, English, sports, etc.	29
		Large class platform	Subject-based curriculum	No more than 95 credits
		Professional compulsory course	Professional foundation course Professional compulsory course	
	Elective	Concentrated practice	Military training, curriculum design, various internships, graduation design (thesis), etc.	Not less than 20 credits
		General education professional field	General education elective course	Not less than 20 credits
		Interdisciplinary	Professional field courses Other professional courses	
Extra-curricular		Postgraduate	Graduate degree program	5
		Extracurricular practice	Extracurricular athletic activities, social practice and innovative entrepreneurial practice	

**4. Accounting Professional Training Program Design**

**4.1. Training Objectives**

Cultivate a correct outlook on life, values and worldview,

with ideals, ethics, social responsibility and good humanistic qualities, solid economics, theoretical foundations of management and systematic accounting expertise, and background knowledge of the power industry. Independent analysis and solution to complex problems in accounting, financial management and auditing of enterprises and institutions, with international vision and innovative ability, capable of accounting and financial analysis in power systems,

government departments, financial institutions, scientific research institutions and other companies and enterprises, innovative outstanding talents and scientific research.

## 4.2. Basic Cultivate Requirements

Accounting majors should have the following knowledge and abilities:

- (1) Professional knowledge: Master the basic knowledge and basic knowledge of management, accounting, financial management and auditing.
- (2) Ability to analyze and solve problems: It can integrate the basic accounting theory and professional knowledge, and apply it comprehensively to scientific research or enterprise practice. It can independently analyze and solve practical problems in accounting, financial management and auditing work of enterprises and institutions.
- (3) Social ability: Strong communication skills, teamwork spirit and social adaptability.
- (4) Research ability: It can apply the theory and method of

accounting, research on complex accounting problems, master a foreign language, have the ability of listening, speaking, writing and translating, be able to skillfully read the foreign language literature of this major, and have certain research ability.

- (5) Learning ability: Have the consciousness of independent learning and lifelong learning, and have the ability of continuous learning and self-development.
- (6) International vision and innovative thinking: Through the establishment of the teaching links of this major, and encourage students to take courses across professional courses, understand the frontier dynamics of the subject, expand students' international horizons, and enhance their sense of innovation and ability.

## 4.3. Hours and Credits

The time and credits of the accounting program for accounting professionals in North China Electric Power University (Table 2).

*Table 2. Hours and credits of accounting professional talents training program.*

Category		Class hour	Credit	Ratio
Compulsory course	Public basic education	564	29	19.4%
	Subject base	384	24	16.1%
	Professional foundation	512	32	21.4%
	Professional compulsory	424	26.5	17.7%
	Concentrated practice	-	38	25.4%
Compulsory school subtotal		1884	149.5	85.7%
Elective course		-	20	11.5%
Extracurricular practice credits		-	5	2.9%
Total		-	174.5	-

## 4.4. Teaching Process

### 4.4.1. Compulsory Course

- (1) Public foundation course

The public foundation course is a compulsory course for all majors in the university, including ideological and political theory, military theory, situation and policy, college English

and physical education, with a total of 29 credits. This kind of course is designed to help students establish a correct world view and methodology, lay the foundation for their physical and mental health and language exchange, and is the core content of comprehensive quality improvement. Public basic courses of accounting major training program of north China electric power university (Table 3).

*Table 3. Public basic course setting of accounting professional training program.*

Course title		Credit	Class hour	Semester
Outline of modern and contemporary Chinese history		2	32	2
Ideological and moral cultivation and legal basis		3	48	1
An introduction to Mao Zedong thought and the theoretical system of socialism with Chinese characteristics		6	96	3
Basic principles of Marxism		3	48	4
Situation and policy		2	32	1
Military theory		1	36	1
Comprehensive English		4	64	1
Listening and speaking		2	32	2
English reading and writing	Choose two courses in the three courses and get 4 credits.	2	32	2
General academic English (Humanities)		2	32	2
Sports (1)		1	36	1
Sports (2)		1	36	2
Sports (3)		1	36	3
Sports (4)		1	36	4
Total		29	564	-

- (2) Large class platform courses

The large-scale platform course aims to train students with

solid and profound basic theories, methods and skills, as well as basic knowledge and abilities to carry out scientific

research in a certain field in the future. The large-scale platform courses are divided into two parts: the subject-based basic courses and the professional basic courses (Tables 4 and 5).

**Table 4.** Basic courses of accounting disciplines.

Course title	Credit	Class hour	Semester
Advanced Mathematics C (1)	3.5	56	1
Advanced Mathematics C (2)	4	64	2
Linear algebra	3	48	1
Probability theory and mathematical statistics B	3.5	56	3
High-level language programming (C++)	3.5	56	2
Principle of management	3	48	1
Microeconomics	3.5	56	2
Total	24	384	-

**Table 5.** Basic course setting of accounting professional training program.

Course title	Credit	Class hour	Semester
Basic accounting	3.5	56	1
Intermediate financial accounting (1)	4	64	2
Intermediate financial accounting (2)	4	64	3
Database principle and application	3	48	3
Principle of statistics	3	48	4
Financial management A	4	64	4
Management accounting	3.5	56	5
Senior financial accounting	3	48	6
Auditing	4	64	6
Total	32	512	-

**(3) Professional compulsory courses**

Professional compulsory courses are the most core and relatively stable courses in the major. They are designed to develop the main knowledge and sustainable development

ability of students in this professional field. The credits of each core course are not less than 2 credits. Compulsory courses for accounting major training program of north China electric power university (Table 6).

**Table 6.** Professional compulsory course setting of accounting professional training program.

Course title	Credit	Class hour	Semester
Cost accounting	2	32	4
Tax accounting	3	48	4
Finance business accounting	3	48	5
Foreign language major	3	48	5
Accounting information system	3	48	5
Government and non-profit organization accounting	3.5	56	5
financial analysis	2.5	40	6
International accounting	2	32	6
Asset valuation	2.5	40	6
Accounting professional ethics	2	32	7
Total	26.5	424	-

**(4) Practice links**

The concentrated practice aims to cultivate students' engineering awareness and social awareness, establishing a learning-oriented, use the cognitive concepts of promoting learning, knowing and doing, strengthen practical ability, and edify scientific research. Centralized practice mainly includes

military training, curriculum design and comprehensive practical training, professional internships, and graduation thesis. In principle, the concentration of practice credits is not less than 20 credits. The practice link of the accounting professional training program of North China Electric Power University (Table 7).

**Table 7.** Practice section of accounting professional training program.

Course title	Credit	Total period	Semester
Military practice	2	2 WEEKS	1
Bookkeeping training	2	2 WEEKS	2
Knowledge practice	1	1 WEEK	2
public service	1	1 WEEK	2-8
Accounting simulation experiment	3	3 WEEKS	3
Corporate financial diagnosis	2	2 WEEKS	4
Financial cost simulation	2	2 WEEKS	4
Accounting classic literature translation training	2	2 WEEKS	5
Research practice and accounting year paper	2	2 WEEKS	6

Course title	Credit	Total period	Semester
Audit simulation experiment	2	2 WEEKS	6
Corporate sand table simulation confrontation	2	2 WEEKS	7
Graduation thesis	13	13 WEEKS	8
Graduation education	0	1 WEEK	8
Graduation internship	4	4 WEEKS	8
Total	38	39	-

#### 4.4.2. Elective Course Teaching Process

Elective courses are designed to fully meet the individualized learning needs of students. In principle, elective credits should not be less than 20 credits. It is divided into the following four parts: (1) Liberal education elective courses: including humanities and social sciences, language communication, culture and art, science and technology, economic management, innovation and entrepreneurship, and the credits of each general education elective course should not more than 2 credits; (2) Elective courses in the professional field, aiming to develop

students' skills in comprehensive analysis, processing (research, design) in a certain field of the profession, professional elective courses are set by modules, each professional elective Course credits are no more than 2 credits; (3) Other professional courses, in order to cultivate compound talents, encourage students to take elective courses across majors; (4) Postgraduate degree programs, for graduate students who can continue to pursue postgraduate studies [9-15]. The elective setting of the accounting professional training program of North China Electric Power University (Table 8).

Table 8. Settlement of elective courses for accounting professionals.

Group	Course title	Credit	Total class hour	In class hour	Semester	Module
1	Tax theory and practice	2	32	32	3	Professional elective one
	Economic law	2	32	32	3	
	finance	2	32	32	7	
2	Power engineering C	1.5	24	24	4	Professional elective two
	Introduction to electricity market B	2	32	32	5	
	Cost accounting and analysis of power companies	2	32	32	5	
	Internal control of power companies	2	32	32	6	
3	General education elective course	-	-	-	2-8	Other electives
	Interdisciplinary courses in other majors	-	-	-	2-8	
	Graduate degree program	-	-	-	2-8	
Elective requirements		Not less than 20 credits				

Description of elective modules:

- (1) The "Professional Elective One" module is an elective course in finance and economics set up to expand the course of study.
- (2) The "Professional Elective Two" module is an elective course designed to expand the knowledge of the power economy of the profession.

## 5. Conclusions

This training program is designed under the overall goal of undergraduate training of North China Electric Power University. The training objectives of undergraduate talents are: excellent moral character, physical and mental health, high sense of social responsibility, solid theoretical foundation, strong sense of innovation, certain international vision and good development potential, and the outstanding talents with distinctive characteristics of energy and power to adapt to economic and social development.

The training program of accounting major in North China Electric Power University designed in this paper has made a substantial breakthrough, and has taken a key step to comprehensively improve the knowledge, ability and quality of students. The revised talent training program will be implemented from 2019 level freshmen. However, the implementation of the training program involves all aspects:

teaching content, teaching methods and assessment methods, etc., every detail needs to be gradually implemented, and also needs to be gradually optimized in continuous practice.

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