



The Necessity and Suggestion of Continuing Education for Accountants

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Abstract: Whether it is a unit or an enterprise, in the process of carrying out daily accounting work, accountants are always the most important human resources for accounting work, and the quality of accountants directly determines the quality of accounting work. Continuing education for accountants is to improve the overall quality of accountants, specifically including political literacy, professional ethics, and professional skills, so as to create a group of accounting personnel who meet the needs of social and economic development and are proficient in professional skills. Senior accounting management talents with high professional ethics. The content of continuing education for accountants is divided into public subjects and professional subjects. Public subjects include basic knowledge such as laws and regulations, policy theories, professional ethics, and technical information that professional technicians should generally master. Professional subjects are divided into professional general knowledge, professional There are three categories of core knowledge and professional development knowledge. This paper mainly combines the results of literature research on continuing education, and on the basis of previous studies, expounds the necessity of continuing education for accountants, analyzes the problems in the development of continuing education for accountants, and explores the future of continuing education for accountants. Development proposals and methods for readers' reference.

Key words: accountants; continuing education; teaching effect

Introduction

Nowadays, it is the common requirement of education development and social progress in all countries to carry out vocational continuing education and establish a lifelong education system for in-service personnel, and it is also a common trend of education reform in all countries. Many countries have formulated the "Lifelong Education Law" one after another. China's continuing education started late, but has made remarkable achievements in both theory and practice. The report of the 20th National Congress of the Communist Party of China clearly pointed out that "coordinating vocational education, higher education, and continuing education for collaborative innovation." Therefore, how to strengthen the management of continuing education for accountants and improve the overall quality of the accounting team is a problem that we should think about.

This paper takes the current situation of continuing education and training of accounting practitioners in China as the research scope, describes the implementation status of continuing education of accounting personnel, and analyzes many problems in continuing education and training of accounting personnel, such as the inability to meet the needs of different levels of personnel, training is mere formality, Unit and I do not pay enough attention to issues such as insufficient attention. Some countermeasures and suggestions for carrying out the continuing education of accountants are put forward.

The practical value of the research in this paper is to make accounting management departments, accounting supervisory units, training units and accountants understand the importance of participating in continuing education, establish and improve the laws, regulations, and standardized training operation systems for continuing education and lifelong education for accountants, and provide accounting Provide a good environment for personnel to participate in continuing education, improve the professional knowledge and professional ethics of accountants, and improve the overall quality of China's accounting team.

1. Literature Review

1.1 The importance of accountants participating in continuing education

The report of the 20th National Congress of the Communist Party of China pointed out: "Building a learning society and a learning country where all people learn for life". Accountants' participation in continuing education and training is an important part of lifelong learning. It is also an important means for the accounting industry to be in line with international standards and keep up with the pace of the times. It is also an important tool to ensure the practicality of accounting positions and the quality of accounting information. Under the premise of the new atmosphere of today's market economy and China's rapid development, the continuing education of accountants is particularly important. Cao

[Received 21 May 2023; Accepted 31 May 2023; Published (online) 30 June 2023]



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Aimin (2004) pointed out that the nature of the socialist market economy determines the necessity of continuing education^[1]. Liu Mingchun (2004) pointed out that accounting as an international business language, in the process of connecting with international standards, continuing education is particularly important^[2]. Wan Lishun (2004) pointed out that accounting continuing education is particularly important because of changes in accounting regulations and accounting analysis methods^[3]. Liu Yan (2012) pointed out that accountants should take continuing education as their professional needs^[4]. Hu Zhiyong(2012) Continuing education for accountants is to adapt to the different accounting needs of society and individuals, and serve as an important link between society and individuals^[5]. Yang Wei (2015) believes that strengthening the continuing education of accountants is an important means to change the backward level of accounting education in China; it is also in line with the continuous development of the economy and society^[6]. Wang Degao (2015) pointed out that continuing education is inevitable no matter from the perspective of policy or economic development^[7]. Shen Lizhong (2017) pointed out that continuing accounting education is one of the forms of national lifelong education^[8]. Yang Ruiyu (2017) believes that whether the continuing education development of accountants in public institutions is perfect is directly related to the effective operation of national financial funds^[9]. Sun Jing (2018) pointed out that accounting continuing education has legal certificates and promotes the improvement of the comprehensive level of accountants^[10]. Gao Kun (2018) pointed out that the continuing education of accountants has improved the overall quality and professional technical level of the staff^[11]. Liu Junpeng (2019) believes that continuing education for accountants is an important means to promote accountants to keep pace with the times^[12]. Zhang Jieru (2020) believes that strengthening the continuing education of accountants is the need to converge with international accounting standards^[13]. Wei Chen (2021) pointed out that the continuing education of accountants is an important guarantee for refining accountants' financial management ability, budgeting ability, final accounting ability, problem-solving ability and improving market competitiveness^[14].

1.2 Countermeasures and Suggestions to Improve the Effect of Accountants Participating in Continuing Education

At present, Chinese experts and scholars have different countermeasures to solve the current situation that the continuing education and training of accountants is superficial and mere formality. For example, Li Hongbin (2000) pointed out that the continuing education of accountants should be divided into levels and an expert review system should be introduced. Take the road of specialization^[15]. Ma Yubiao (2002) pointed out that to strengthen the continuing education of accountants, we should constantly reform and improve the methods and contents of continuing education^[16]. Cheng Wendong (2004) pointed out that the continuing education of accountants needs to further standardize the management system and work efficiency of training institutions^[17]. Ma Yaguang (2012) pointed out that the continuing education and training of grassroots accountants should be strengthened^[18]. Yuan Qin (2013) believes that the effect and quality of accounting continuing education need to be achieved through targeted examinations^[19]. Li Hailin (2014) pointed out that accounting continuing education can establish a network teaching quality evaluation system and establish an objective teaching quality evaluation^[20]. Zhang Saili (2016) pointed out that doing a good job in continuing education requires increasing the expenditure of the network continuing education system^[21]. Zhen Guoling (2019) believes that continuing accounting education is an indispensable part of continuing education and lifelong education, and its achievement certification should establish a credit bank system^[22]. Chen Fengqiong (2020) pointed out that continuing accounting education needs to establish a strict assessment system to achieve the purpose of continuing education and learning^[23]. Qiao Yu (2020) pointed out that strengthening continuing education for accountants requires continuous efforts in innovating educational forms and methods, strengthening professional ethics, improving management levels, and urging learners to actively learn^[24]. Sun Qin Hai(2020) believe that continuing accounting education should set up a classified curriculum system, pay attention to the forward-looking accounting information, and keep up with the frontiers of accounting^[25]. Zhang Gexing(2022) believe that continuing accounting education presents a trend of lifelong, ubiquitous, and individualized, and OMO (Online-Merge-Offline, online-offline integration) should be introduced in the continuing education of the accounting industry for in-depth and systematic training. Research^[26].

2. The necessity for accountants to participate in continuing education

2.1 The update and change of the accounting work environment requires continuous and vigorous development of continuing education

In recent years, big data technology has gradually entered people's lives. The use of big data technology in various industries has broken the traditional data management method, and the data scale and data processing types have become more diversified. The application of big data technology in the accounting industry, It brings new challenges to the work of accountants, and also provides a broad space for continuing education and training of accountants.

In recent years, the Chinese Ministry of Finance has been constantly updating and adjusting accounting-related documents, rules, and outlines. These measures will have an impact on actual work. For example, the introduction of business tax reform, the third phase of Golden Tax, real-name taxation, personal tax reform, tax rate adjustment, management accounting transformation, final settlement, etc. The introduction of these fiscal and tax policies always reminds us not to study, not to recharge will only make our The road gets narrower and narrower. Therefore, in order to better adapt to the work, accountants should actively participate in learning, master new knowledge and skills,

understand new policy documents, and improve work efficiency.

2.2 Mandatory requirements for accounting policy documents

Cai Kuai [2018] No. 10 "Provisions on Continuing Education for Accounting Professionals and Technical Personnel" clearly states that "the employer shall guarantee the right of its accounting professional and technical personnel to participate in continuing education. Accounting professional and technical personnel shall have the right to participate in continuing education and receive continuing education. The obligation of education." In order to enable accountants to better adapt to the development of the contemporary market economy, accountants must conduct accounting continuing education training every year. Those who do not carry out accounting continuing education training will not be qualified to take the accounting professional title examination and will also be disqualified. Qualification.

2.3 Improve the overall quality of accountants

In today's Internet + era, online accounting service forms such as "cloud accounting", "network accounting agent bookkeeping", "online financial consulting" have emerged as the times require^[27]. The accounting network environment is also mixed. As an accountant, you must keep the bottom line, be honest and self-disciplined, strictly put an end to personal hedonism and money worship, and improve your own quality. The "Guidelines for Continuing Education Professional Subjects for Accountants 2022 Edition" specifically stipulates that the key learning content of accounting professional ethics subjects in continuing education for accountants includes content related to accounting professional ethics and integrity system construction. Promoting the improvement of the comprehensive quality of financial and accounting personnel is the fundamental guarantee for the implementation of national financial disciplines, laws and regulations. Accounting work is the foundation of economic work. It is an important content of continuing education and training for accountants to consolidate the political literacy of accountants, prevent embezzlement of state public property through economic means, prevent corruption, abuse of power for personal gain, fabricate false accounts, and whitewash financial statements.

2.3 Accounting continuing education has improved the professional ability of accountants

The working method of accounting is no longer manual accounting, but more computerized accounting, relying on high-tech means such as computers, the continuous updating of software, the upgrading and use of systems, and the learning and implementation of new policies require accountants to strengthen continuous improvement. Educational learning. The Ministry of Finance formulated and issued the "Guidelines for Continuing Education Professional Subjects for Accountants (2022 Edition) " in 2022 . The guidelines will be adjusted and updated in due course according to the development of accounting reform and practical needs. The guidelines are formulated mainly based on the following considerations: " Guide accountants to adhere to professional ethics, urge accountants to practice the spirit of the rule of law, meet the requirements for the professional competence of accountants in the new development stage, and strengthen the management of continuing education for accountants. "

3. Problems in the development of accounting continuing education

3.1 Accounting continuing education cannot adapt to different levels of practitioners.

The scale of accounting talents continues to grow. According to the survey data of " Accounting Industry Talent Development Plan (2021-2025)" , as of the end of 2020, a total of 6.702 million people in China have obtained primary accounting professional and technical qualifications, 2.4202 million have obtained intermediate accounting professional and technical qualifications, and 205,700 people have passed advanced accounting professional qualifications. Professional and technical qualification examinations; nearly 400,000 Chinese certified public accountants, and 36,000 partners (shareholders) of accounting firms .

In the face of practitioners at different levels, although the "Guidelines for Professional Subjects of Continuing Education for Accountants (2022 Edition)" clearly proposes to combine the positions of accountants and the level of accounting titles (primary, intermediate, and advanced) to carry out training content at different levels, but in various places In actual implementation, there are still accounting continuing education training materials, training methods and training content that are too single, and cannot meet the needs of these various personnel for accounting work in different levels.

3.2 Continuing education and training for accountants is a mere formality

More than 85% of the continuing education of accountants in China is undertaken by social institutions, and these training institutions only focus on quantity rather than quality in personnel training. Some practitioners may even sign up without training, and copy a paper from beginning to end in the final exam. Even those who participated in the training only accepted the teaching mode of cramming and indoctrination. This teaching mode is not conducive to the exchange and learning between teachers and students, and cannot guarantee the teaching effect.

3.3 Continuing education and training of accountants does not receive due attention

First of all, some units believe that the continuing education and training of accountants is a consumption expenditure rather than an investment expenditure. During the continuing education and training period, employees are not supported to ask for leave, and that continuing education and training is a private matter of employees. Secondly, the learning initiative of the accountants themselves is not enough, and some employees even have improper learning attitudes. I didn't put my hopes on continuing education and training to improve my business quality, and thought that continuing education and training was a task, and I just needed to complete it, and I didn't care whether I improved or

not. At the same time, continuing education teachers regard continuing education and training as a means of making money. Under the influence of the entire industry atmosphere, the teaching process is perfunctory, and they do not regard it as a real career.

3.4 The overall quality of accounting personnel is low

China's accounting practitioners generally present the majority of females, the education levels are generally concentrated in junior colleges and undergraduates, the number of postgraduates is relatively small, and the professional knowledge structure is single. Although China has abolished the accounting qualification examination since 2007, some private enterprises or individual industrial and commercial households will hire relatives to do specific financial accounting work. Because these people have not received professional training and education, they cannot grasp accounting policies and practical skills well, and the accounts are often confused. Some accountants do not pay attention to accounting professional ethics, make fake accounts for petty profits, or do not adhere to their own principles and do things that violate accounting principles under the coercion and temptation of leaders.

4. Methods to improve the continuing education level of accountants

4.1 Change thinking and put an end to formalism.

First of all, accountants should correct learning attitudes, innovate management ideas, strengthen the belief in applying what they have learned, improve their own quality, maintain a desire for new knowledge, and strengthen the educational concept of "lifelong learning". Secondly, the enterprises and institutions where accountants work should establish a strong competition mechanism. The promotion of accountants' professional titles, awards and awards, and annual assessments should be linked to the effects of continuing accounting education and training. Those who have achieved excellent results in continuing education in accounting will have the priority to be awarded, and those who cheat will be immediately disqualified from the current year's evaluation. Finally, to increase the competition mechanism of continuing education and training institutions, training institutions should strive to strive for the top, change the previous formalism in continuing education, and also for their own survival and development. Continuing education is not perfunctory, just do enough superficial work. Instead, you should apply what you have learned, lifelong learning, and both individuals and organizations should constantly update their knowledge in order to keep pace with the times and not be eliminated by society.

4.2 Build a "double-qualified" teaching team and promote the construction of the teaching staff

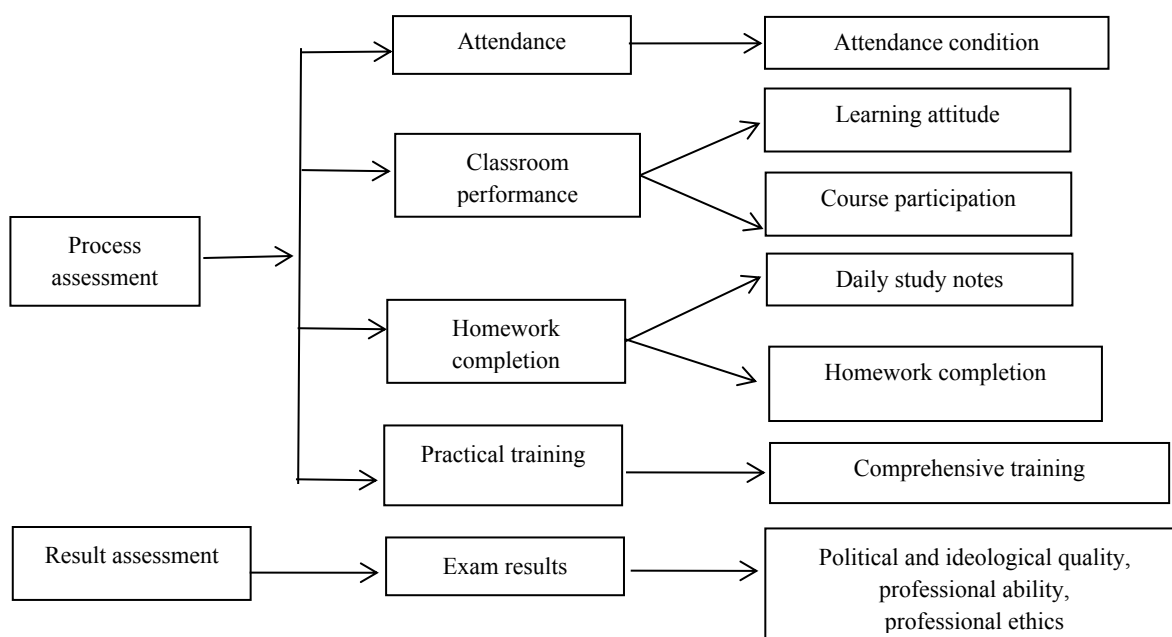
Build a "double-qualified" teacher team. To do a good job in the continuing education of accountants, it is necessary to expand the source of continuing education teachers and coordinate social training resources and teaching staff. We must not only have experts and scholars with high political quality and solid professional knowledge, but also have unit accounting supervisors with rich practical experience. It is necessary to pay attention to the cultivation of "double-qualified" teachers, and continuously improve the practical ability and theoretical knowledge of teachers; arrange professional teachers to carry out actual research on the front line of the unit, timely discover common problems in the process of accounting work, and ensure the pertinence of training; Organize teachers to further study, update their own knowledge structure, and ensure that continuing education keeps pace with the times.

4.3 Establish an online and offline accounting continuing education system

The Online and Offline mode refers to the continuing education mode that integrates online and offline. It pursues the individual needs of learners, high-link needs and user experience [26], and can request the most advanced accounting knowledge without being limited by time, space and region. From the traditional 4S mode (Sometime, Somewhere, Somebody, Something) to the 2A2S mode (Anytime, Anywhere) in the Internet environment, to the 4A mode advocated by the Online and Offline mode today, that is, the Anytime, Anywhere, Anything, Anybody mode. At present, online learning methods are more and more widely used, but lack of interactivity. The Online and Offline mode takes into account the integration of online and offline, and is no longer limited by time and place. From "let me learn" to "I To learn" to create an ecological learning system for accounting continuing education.

4.4 Strengthen assessment management, shift from result assessment to focus on process assessment

First of all, in the determination of the assessment results, the previous method of determining the results of a single test paper should be changed, and the examination forms should be diversified. Increase the proportion of factors such as training attendance, classroom performance, homework completion, and practical training in the assessment, and change the result assessment to the process assessment. Second, implement a system of separation of examination and teaching. Since the teaching and examination of the continuing education of Chinese accountants are conducted by accounting training institutions at the same time, it is easy to lead to the phenomenon of formalities in class and plagiarism in examinations. It is suggested that teaching and assessment be separated, organized by different departments, and cooperate and supervise each other to ensure the quality of teaching. The specific examination plan is as follows:



5. Conclusion

Continuing accounting education is a general trend in accordance with national policies and laws of market development, and it is also a fundamental requirement to improve the entire industry level, ensure the quality of accounting information, and promote the development of accountants themselves. Although China's accounting continuing education has made breakthroughs and achieved some achievements in recent years, there are still some areas where continuing education is superficial and the teaching effect is not satisfactory. Therefore, the level of continuing education will be further improved only if the units, training institutions, and accountants work together to make great efforts in terms of ideology, teaching staff construction, teaching mode, and assessment management. Facing the new era, the continuing education and management of accountants has a long way to go, and lifelong education is an inevitable trend of today's social development. Continuing education for accountants is a very challenging mission and opportunity in the new era. Our task is to constantly standardize the system of continuing education for accountants, strive to improve the quality and professional level of accountants, and create new opportunities for the continuing education of accountants. A good legal and institutional environment enables the continuing education of accountants to be brought into a virtuous cycle of legalization, institutionalization, and standardization to meet the needs of the development of the market economy in the new era.

This article is closely related to the reality of China's economic reform and development, and conducts an in-depth and meticulous study on how to build an accountant team with good morals, strong professionalism, reasonable structure and high comprehensive quality. Firstly, it expounds in depth the necessity of accounting continuing education to build a high-quality accounting talent team; secondly, finds out the problems in the current accounting continuing education process, and analyzes the reasons deeply; Proposed suggestions and countermeasures for the construction of accounting continuing education. On the basis of literature research, this paper studies the effect of continuing education for accountants and has obtained some exploratory results. However, due to the limitation of time and resources, there are still some deficiencies in the research, which need to be further improved.

Acknowledgments: We acknowledge the support of our various colleagues of the College Bengbu, for their grateful comments and insights in improving the paper. This research work was supported by Humanities and Social Sciences Research Project of Bengbu College (Grant No.: 2017SK11).

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