

Exploration of Cost Accounting Talent Training Mode Based on Serving Shaoxing Local Economy

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Abstract

The rapid development of the economy requires a large number of qualified accounting talents to serve the local economy, and the training of applied accounting talents is an important driving force for the development of the local economy. Therefore, the accounting talents cultivated by colleges and universities must not only adapt to the static demand for application-oriented talents in local economic development, but also adapt to the dynamic demand for application-oriented talents such as industrial structure and industry changes in local economic development. In this way, the benign interaction and integration of accounting education and the local economy can be achieved.

Keywords

Cost Accounting, Talent Training Model, Serving the Local Economy, Shaoxing

1. Introduction

1.1. The Economic Characteristics of Shaoxing Need to Strengthen Cost Accounting

Cost accounting talent training, with professionalism and regionality, Shaoxing local economic characteristics determines its cost accounting talent training mode.

1.2. Economic Characteristics of Shaoxing

The textile industry is the most advantageous and competitive industry in Shaoxing, with a large total scale. As a traditional advantageous industry and

leading industry in Shaoxing, the textile industry accounts for half of Shaoxing economy. As of the first quarter of 2022, the added value of the eight traditional industries above designated size in Shaoxing was 23.792 billion yuan, accounting for 46.6% of the added value of the city, a year-on-year increase of 2.3%, and contributing 10.0% to the added value of industries above designated size. Among them, the textile industry has obvious supporting role, the city's textile industry achieved an added value of 11.037 billion yuan, a year-on-year increase of 11.2%, contributed 21.3% to the added value of industries above designated size, and drove the added value of industries above designated size by 2.4 percentage points. At present, it has formed three well-known production bases in the country: one is the largest chemical fiber cloth production and sales base in the country mainly in Shaoxing County and Shaoxing urban area; the second is the largest tie production base in the country mainly in Shengzhou; the third is the largest socks production base in the country based on Zhuji. From the perspective of regional products, Shaoxing textile industry has formed four national firsts in chemical fiber cloth production, tie production, socks production, textile (cloth) market transaction volume. The role and advantages of Shaoxing economic development have created a miracle of small workshops developing into large bases, small commodities gathering into large markets, small products forming large supporting facilities, small accessories clusters into large industries, small enterprises evolving into large companies, and small capital playing a large consortium.

1.3. Textile Enterprises in Shaoxing Need to Strengthen Cost Accounting

Shaoxing has thousands of textile production enterprises, these enterprises are basically family-owned, or family factories, the whole has become a large production group. However, this "clique" is not a unified factory built by one enterprise, with tens of thousands of people gathered together, and directed and managed by a factory director from top to bottom, but is composed of thousands of family enterprises with independent accounting, self-responsibility for profits and losses, flexible mechanisms, and strong motivation, so many of them are non-state-owned enterprises. However, the managers of private family enterprises generally have backward cost management concepts, and there are deviations in their understanding of the scope, purpose and means of cost control. In textile cost control, effective strategic cost control methods cannot be adopted, the actual consumption in the business process cannot be accurately reflected, the cost information of each operation link cannot be provided, and the target cost control cannot be effectively implemented. These factors have affected the formulation of business strategies. From the research process of the subject research, it is understood that the management of the enterprise has realized that in the current fierce competitive environment, the space for relying on price growth is getting smaller and smaller, and the internal production cost control of the enterprise has become an important profit growth point, and it also provides

cost information reference for the strategic management of the enterprise.

2. The Current Status of Cost Accounting Talent Training in Shaoxing Textile Industry

2.1. The Training Method of Accounting Talents Weakens the Cost Accounting Function and Reduces the Quality of Work

Although the current training method (diluting the industry distinction) does not have much impact on financial accounting (because financial accounting tends to involve less production characteristics), it weakens the supervision, control, analysis, forecasting, decision-making and other functions of cost accounting. Because these functions of cost accounting must be realized through an understanding of the characteristics of production. The deeper the understanding of production characteristics, the fuller these functions will be performed. Cost accountants are important staff officers for the production and operation decision-making activities of enterprises, and if they cannot play a staff role, cost accounting work will lose its meaning. If the advice provided is wrong, the harm is even greater. Therefore, diluting the industry distinction is actually at the expense of the cost accounting function, which should be said to be a sacrifice for the end. Therefore, it is necessary to train cost accountants according to industry, and only by training cost accountants according to industry can the importance of cost accounting work be fully reflected.

2.2. Reduce the Status of Cost Accounting Workers in the Enterprise and Discourage Their Enthusiasm to Participate in Business Activities

Cost accountants trained in the current training method often lack basic technical knowledge of production technology (cost accountants are appointed from general accountants), so they seriously lack the ability and confidence to participate in the business decision-making activities of the enterprise, and only settle accounts for the sake of settling accounts. Many cost accountants can only carry out traditional accounting and aggregation work, do not understand the production process of textiles, and do not have the ability to put forward feasible suggestions on the costs consumed in the production process of enterprises. Take the cost structure of fabrics as an example: fabric cost = raw material cost + weaving cost + dyeing and printing post-finishing processing fee + inspection and packaging cost + tax + loss of each link. Among them, the cost of raw materials and weaving costs are calculated in combination with the characteristics of the process. Like weaving costs are mainly related to weft density, and secondarily to looms. For example, the general cotton with air-jet loom, “a dime a shuttle”, that is: weft density divided by 2.54, and then multiplied by 0.1, is the weaving cost, such as conventional varieties of cotton poplin 40×40 133 \times 72/inch, weft density 72, calculated weaving fee is $72/2.54 \times 0.1 = 2.83$ yuan per meter. If it is a full chemical fiber filament, no sizing, the weaving fee can be calculated as 8 cents. Some varieties of weaving difficulty is relatively large, the

weaving cost is higher, the door width is larger, the weaving fee is a little higher, the more high-grade the loom, the more expensive the weaving fee, the weaving cost of the shuttle loom is the cheapest, the weaving cost of the shuttle loom, the jacquard loom is the most expensive. Many cost accountants have simple and general accounting methods, which cannot be calculated in combination with the specific process of cost items, resulting in cost calculation errors, which is not conducive to product cost analysis and will also affect the pricing strategy of products.

For enterprises, cost accountants do not play the role of think tanks, and at the same time, it not only reduces the status of cost accountants in the management group of enterprises. All these have dampened their enthusiasm to participate in business activities. Even some cost accountants, unable to put forward feasible suggestions through legal means (for the production characteristics of enterprises), but unwilling to be “left out”, resorted to falsifying accounts and assisting enterprises in tax evasion to please senior leaders, thus embarking on the road of crime. This is the sadness of accounting workers.

2.3. It Cannot Meet the Needs of Shaoxing Textile Industry for Application-Oriented Cost Accounting Talents

Shaoxing textile industry is developed, but enterprises are facing greater cost pressure. According to the statistics of Shaoxing Textile Industry Association, at present, there are more than 4500 textile enterprises in Shaoxing, Meanwhile. Shaoxing textile industry is also facing many cost pressures. First, the rising cost of various factors used in textile manufacturing (such as energy and some raw materials) has led to a surge in the cost of physical and chemical labor. Second, the strengthening of the protection of workers' rights has led to an increase in the cost of living labor, and the above factors have led to an increase in manufacturing costs. In addition, for export textiles, there is also pressure from RMB appreciation, resulting in a decline in international competitiveness. At the same time, in recent years, the textile industry in India, Pakistan and other countries has sprung up, which has posed a great challenge to Shaoxing textile exports in the international market.

Note: The “applied” cost accounting talents here specifically refer to cost accounting talents who understand both the basic production technology of the textile industry and cost accounting.

3. Create a Cost Accounting Talent Training Model that Serves the Needs of Shaoxing Local Economy

3.1. The Difficulty of Training Cost Accountants According to Industry under Traditional Education Methods

It is necessary to train cost accountants by industry, but with the existing accounting education system, it is difficult to achieve. Because training by industry not only has the shortcomings described above (it is difficult to uniformly assess

accounting personnel, which is not conducive to talent flow), but also has no feasibility. Because the manufacturing industry is very different, according to the division of large industries (such as industrial enterprises, construction enterprises, etc.) for accounting talent training, the purpose of cost accounting talent training is still not achieved. If it is cultivated according to specific industries (such as chemical, machinery, electronics), etc., it is more difficult to operate. Because the university is only three to four years, it is impossible for students to learn the process technology of these companies. Moreover, students may not be engaged in cost accounting after graduation. Therefore, it is not feasible to systematically establish a cost accounting major with process technology knowledge in universities. New ways of cultivation must be found.

3.2. Exploration of New Cultivation Models

The reform concept of the new training model is that the cost accounting talents trained understand both the production technology and cost accounting of textile enterprises (Liu, 2008). The idea of reform is to start with minor majors or elective courses on campus. A minor or elective course in cost accounting is offered at the school for textile students interested in cost accounting, who may graduate from a career in cost accounting in the textile industry. Combined with the requirements of cost accounting business and the requirements of the national accounting qualification examination, the following basic courses can be considered: main courses: accounting principles, cost management accounting (cases are mainly in the textile industry) accounting computerization, accounting professional ethics (self-study) course hours: the course hours of each course can be flexibly designed according to the specific conditions of each institution.

Secondly, textile enterprises are invited to send process technicians to colleges and universities to participate in the study of cost accounting. Since this kind of learning is equivalent to ability education and does not belong to academic education, the training unit does not need the approval of the national education department, and there is no cumbersome approval procedure. Secondly, Shaoxing is a private textile enterprise, the internal mechanism of the enterprise is flexible, as long as the enterprise feels the need for such application-oriented cost accounting talents, it can send personnel to learn at any time. The process technicians sent by textile enterprises to learn cost accounting have previously learned the process and technical expertise required by textile enterprises from the university system, and there is no need to repeat the process technology knowledge. Secondly, these process technicians have received higher education, understanding ability, self-learning ability are very good, in addition, process technicians belong to the engineering major, have a good mathematical foundation and computer knowledge, in the learning of cost accounting, management accounting and accounting computerization is also easy. Finally, as far as the current national accounting certificate examination regulations are concerned, as long as they have a high school degree or above, and pass the examination of accounting computerization, accounting principles, accounting professional

ethics and other three courses, they can obtain accounting qualifications, so it is not difficult for these students to obtain accounting qualifications through the accounting certificate examination. Combined with the requirements of cost accounting business and the national accounting qualification examination, the following basic courses can be considered. Main courses: accounting principles, cost management accounting (mainly in the textile industry), accounting computerization, accounting ethics (self-study). The course time of each course can be flexibly designed according to the specific conditions of each institution. At the end of their studies, students can take the National Accounting Certificate Examination on their own volition. On the basis of the above courses, if the enterprise has special requirements, other courses required for enterprise management can also be offered (Liu & Yi, 2004).

3.3. Precautions for Innovating the New Model of Cost Accounting Talent Training

First of all, “school-enterprise cooperation, student-oriented” is a new goal of talent training. Local application-oriented undergraduate colleges shoulder the important task of cultivating talents for local economic construction and social development, and the overall goal of talent training must be to serve local economic construction and social development as the main direction (Qian, Xu, Ying et al., 2007). School-enterprise cooperation requires colleges and universities to match professional settings with enterprise needs, skills training with job requirements, and training goals with employment standards. The school can set up a discipline professional construction team composed of municipal government leaders, school leaders and experts inside and outside the school to study the school’s discipline construction and the development of local industries, guide the school to expand the direction of disciplines, create characteristic majors, and build a talent support platform for local economic development. In the school-enterprise cooperation, local application-oriented undergraduate students are guided by demand, according to the own law of enterprise production to study the school’s professional settings and teaching modules, and establish a “life-oriented” education concept. According to the intelligent structure and intelligent type of students, adopt a suitable training mode to discover the value of students, give full play to students’ potential, and develop students’ personality; Make every effort to create conditions and build a platform for students to become talents, and help students grow, become talents and develop in an all-round way. Enterprises have the best understanding of vocational needs, and only by combining with enterprises can schools truly understand the content and focus of teaching reform, so schools should actively establish contacts with enterprises.

Secondly, “focusing on practice and compound training” is a new mechanism for talent training. Take “focusing on practice and compound training” as a breakthrough in the innovative talent training mechanism. According to the “industry + enterprise + professional” approach, innovate the talent training

model, and follow the idea of docking with the industry and integrating with the workplace, taking the development path of focusing on learning and combining engineering and learning. Form a professional talent training model that combines engineering and learning with students' vocational ability training as the core, projects and tasks as the carrier, and enterprise production process as the main line (Zhang, 2014). Through cooperative schooling, the school carries out extensive cooperation with the entire local industry, so that colleges and universities can select scientific research topics and scientific and technological development projects more accurately and effectively; Colleges and universities take the initiative to understand the needs of enterprises, set up majors, formulate course plans, modify teaching content according to the actual needs of social production, and provide services for enterprises through industry-university cooperation, so that college students can get more opportunities for in-depth internship and practical training in enterprises, and truly achieve a win-win situation for both schools and enterprises, and students benefit.

Finally, "focusing on quality, using first" is a new evaluation of talent training mode. Applicability is the essential attribute of applied undergraduate colleges, and cultivating applied talents is the core of the reform of talent training mode of applied undergraduate colleges. There are two evaluation criteria for the quality of talent training in colleges and universities, one is the evaluation scale within the school, and the other is the evaluation scale of society. The evaluation criteria within the school are mainly based on whether the students cultivated by the school as a whole meet the requirements of the professional training goals stipulated by the school, and pay less attention to the development of students' abilities; Social evaluation, on the other hand, is mainly based on the quality of graduates, and also does not pay much attention to the development of students' quality. Local colleges and universities should, in accordance with the requirements of the reform of the application-oriented talent training model, "carry out education quality evaluation activities jointly participated by the government, schools and all aspects of society," and initially establish scientific, diverse, and application-oriented talent quality evaluation standards by focusing on practical teaching, strengthening the seamless connection between schools and enterprises, and opening application-oriented majors that are compatible with local economic and social development.

4. The Practical Value Brought by the New Training Model

4.1. Features

The new cost accounting talent training method enables Shaoxing textile industry to obtain cost accounting talents suitable for its own operation and management and development needs nearby, and truly achieve the benign interaction and integration of accounting education and local economy, which fully reflects the characteristics of integration of engineering and learning and service to local economy in colleges and universities (Shi, Liang, Fang et al., 2020).

4.2. Innovation

First of all, it enriches the training methods of cost accounting talents. The traditional model of cost accounting talents mainly appointed from general accounting has been reformed, and a special cost accounting talent training model has been established, which can be said to be a revolution in the training of cost accounting talents.

Secondly, it solves the problem of cultivating cost accounting talents by industry. The new cost accounting talent training method for the textile industry (which is different from the previous training of accounting personnel by industry classification and different from the current training method that dilutes the difference between industries), solves the problem of cost accounting talent training with lower training costs, and also enlightens the training of cost accounting talents in other industries.

Moreover, the quality of cost accounting talents has been qualitatively improved. The application-oriented cost accounting talents cultivated by combining the textile industry process technology knowledge and cost accounting knowledge make the knowledge system of cost accounting talents more perfect, have obvious advantages that traditional cost accounting personnel do not have, and are more suitable for cost management, and at the same time, they also have more opportunities to participate in the operation and management activities and technological transformation decisions of enterprises, such as raw material innovation, optimization of production technology and technological processes (Dong, 2017).

Finally, it is to promote the benign development of the accounting industry, be a competent staff for enterprises, and help enterprises create wealth under the “sunshine”. At present, accounting fraud is relatively serious. Although the reasons for accounting fraud are many, as far as cost accountants are concerned, on the one hand, it is because they lack accounting professional ethics, on the other hand, the current cost accountants objectively generally do not understand the production process, and cannot put forward feasible suggestions for cost management for enterprises according to the characteristics of enterprise technology, and cannot play the proper role of cost accountants. Therefore, in order to help enterprises seek economic benefits, current cost accountants often take risks in the number game, which seriously evolves into intentional accounting fraud. These undesirable phenomena have seriously damaged the reputation and image of accountants and hindered the benign development of the accounting industry. If companies want to achieve profitability goals and improve their competitiveness, they must adopt a low-cost advantage strategy. However, to reduce costs, cost accountants must be familiar with the production process of the enterprise. Therefore, the cost accounting staff specially trained for the cost management needs of the manufacturing industry has the ability to combine cost accounting work with the production and operation activities of the enterprise, so that it can put forward more valuable feasible suggestions on cost manage-

ment to the enterprise, so that accountants can help enterprises create wealth under the “sunshine”, so that accountants can truly become an indispensable and important staff officer in enterprise decision-making and loyal guardians of national financial and economic policies, to achieve the win-win goal of common growth of national taxation and enterprise economic benefits, so that enterprises and the country to establish a more “harmonious” relationship. Therefore, the new cost accounting talent training model has promoted the healthy development of the accounting industry.

5. Conclusion

The cost accountant of textile enterprises does not understand the business, and it is difficult to take cost control measures in the design, process, planning and other stages, therefore, implement the combination of finance and business, pay equal attention to production and management, strengthen basic cost management, highlight target cost management, always run cost management through every link of business operation activities, give full play to the important role of cost accounting in textile enterprises, so as to promote the improvement of economic benefits of textile enterprises.

Conflicts of Interest

The author declares no conflicts of interest regarding the publication of this paper.

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