

A Study on the Construction of Practice Bases for Cloud Financial Management Accounting Teaching Based for Tea Enterprises

^a Luxing Liu and ^b Yalu Wei *

Anxi College of Tea Science, Fujian Agriculture and Forestry University, Fuzhou, Fujian, China

^a E-mail: luxingliu@fafu.edu.cn, ^b E-mail: 310850522@qq.com

* corresponding author

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Abstract: This paper, based on the case of Anxi College of Tea Science, Fujian Agriculture and Forestry University, analyzes measures that can be taken for universities and enterprises to jointly construct practice bases for management accounting teaching. This paper maintains that co-construction of practice bases by universities and enterprises can offer more opportunities for students to practice and meanwhile strengthen the benign interaction between universities and enterprises. This plays a facilitating role in local industrial development. In terms of concrete measures, the following suggestions are proposed: making concerted efforts to develop teaching cases, innovating the mode of practice teaching, re-formulating the practice teaching and training plan, improving teachers' professional qualifications and enhancing students' interest in learning.

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Author Profile: LIU Luxing (1983-), male, born in Luoyang, Henan, associate professor of Anxi College of Tea Science, Fujian Agriculture and Forestry University, holder of doctor's degree, mainly engaged in higher education reform and tea industry economy studies. Corresponding author: WEI Yalu (1995-), male, born in Xiangcheng, Henan, postgraduate in Anxi College of Tea Science, Fujian Agriculture and Forestry University, mainly engaged in studies on the marketing of agricultural products and teaching reform. E-mail: 310850522@qq.com.

1. Introduction

In accordance with the *Guidance on Fully Promoting the Construction of Management Accounting System* and *Accounting Reform and Development Outline for the Thirteenth Five-Year Plan* announced by the Ministry of Finance respectively in 2014 and in 2016, currently China's management accounting field is in badly need of interdisciplinary management personnel who know how to use big data and the internet, learn about front-line business operation of enterprises, and can analyze, predict and decide on financial data^[1]. Institutions of higher learning, as the main base for the training of accounting personnel, have paid insufficient attention to the teaching of management accounting and fail to make enough investments in the construction of practice bases. As a result, students cannot apply their theoretical knowledge to practice. Hence, this paper taking Anxi College of Tea Science, Fujian Agriculture and Forestry University for instance, explores and develops practice teaching resources for management accounting. It's aimed to enhance students' practical abilities, cultivate applied interdisciplinary personnel, and promote the transformation of accounting personnel towards strategic finance, business finance and shared finance^[2]. In particular, as financial work is influenced by informationization and "internet+", universities need to utilize advanced technologies such as financial sharing, big data, cloud computing and artificial intelligence. Furthermore, they can innovate the mode of practice teaching and cooperate with enterprises to build teaching bases, thus improving their practice teaching and training.

2. Background Analysis for University-Enterprise Cooperation in the Construction of Practice Bases for Management Accounting Teaching

2.1 University Background

Fujian Agriculture and Forestry University is a university which was jointly established by the Ministry of Agriculture, the State Forestry Administration and Fujian Provincial People's Government, one of the first batch of universities constructed with high standards in Fujian. The university has five campuses and occupies an area of more than 4,800 *mu*, with about 30,000 students on campus. Besides, its management level and strength are among the top of Fujian provincial universities. Anxi College of Tea Science is a public and secondary college under the university with the characteristic of tea industry. It is included in the first batch of universities for students to apply. At present, it has such majors as accounting, management science, business economy and tea science which fully covers the tea industrial chain, and cultivates high-level interdisciplinary applied personnel for China's tea industry. In 2017, the College was approved as one of the first batch of model industry colleges in Fujian. Therefore, it needs to highlight application, strengthen integration of industry and education, and innovate the mechanism of personnel training based on the tea industry. So far, the College has constructed three experiment teaching buildings which are respectively equipped with professional faculty teams. A number of personnel with senior titles have been invited from Fujian and other provinces. Meanwhile, high-standard computer rooms and experiment equipment have been prepared. Accordingly, it is undoubtedly qualified for practice teaching.

2.2 Background of Tea Enterprises in Anxi County

Anxi County in Fujian Province is the largest county in tea yield around the country. Both its tea garden area and tea output value rank the first in China, and the total tea output value exceeded ten billion RMB. It has many leading agricultural enterprises such as Bama Tea, Anxi Tie Guan Yin Group, Richun, Weiyin and Sanhe. This teaching practice base is established in the tea industry of Anxi County, reflecting the operation and management characteristics of tea enterprises. This paper, on the basis of the actual case of tea enterprises and the application of management accounting, develops related teaching resources to enrich the teaching cases of the practice base and other resources such as exercises. In this way, students will be able to understand the production and operation features of tea enterprises in practice, and conduct better in future management accounting through practical learning.

3. The Construction Purpose of Practice Bases for Cloud Financial Management Accounting Teaching

3.1 Improving the Practice Teaching System

The current system of management accounting teaching is weak as it only has such theoretical courses as financial management, management accounting and cost accounting, with insufficient hours for practice teaching. Therefore, it needs to be improved through base construction. Students' practical abilities will be strengthened with the construction of the practice base for cloud financial management accounting teaching, based on the current courses of management accounting, financial management and financial analysis, as well as the computer practice. The objective of technological innovation in cloud financing is to cover the full process of practice teaching: to enhance practice guide book, teaching syllabus, practice handbook and plans before the class; innovate the teaching mode for practice courses, introducing the management accounting cases of tea enterprises, and train new-type management accountants who can adapt to tea enterprises; establish an after-class tutoring system to track and instruct students' learning, answer their questions, and strengthen interaction and communication with students in the whole learning process^[3].

3.2 Achieving Benign Interaction between Universities and Enterprises

The teaching base in this study is constructed for the sake of positive interaction between tea enterprises and institutions of higher learning. This practice base is located in Anxi College of Tea Science, Fujian Agriculture and Forestry University. Relying on the existing laboratories in the university, it radiates to tea enterprises in the area, being dedicated to serving local economic development, and utilizes bilateral advantageous resources. Outside the campus, tea enterprises stand in the forefront of financial practice and provide relevant financial materials and urgent issues that need to be addressed in management accounting and financial management. Based on the model of industry-education integration, the full-time teachers and experiment teachers will discuss together and offer pertinent solutions for tea enterprises in form of consulting. In the practice center inside the campus, the College will sort out and process actual cases of tea enterprises and work out excellent teaching resources for the management accounting of tea enterprises. It will stimulate students' interest in learning and improve students' learning results. At the same time, it will collect such teaching resources with the help of internal excellent financial experts and system engineering on the cloud financial practice platform. Tea enterprises' sensitive financial data will be processed to form quality shared achievements of cloud financing which will be applied to the accounting majors of universities around China, thus maximizing resource utilization.

4. Path Analysis of Practice Base Construction for Cloud Financial Management Accounting Teaching

4.1 Developing Practice Teaching Resources through University-Enterprise Cooperation

Through university-enterprise cooperation, teaching cases can be developed for relevant chapters of the courses being experimented, so as to combine theory teaching and practice teaching. Based on the courses of management accounting and financial management, the College can cooperate with the financial, human resources and purchase departments of local tea enterprises to establish teaching cases and exercises for management accounting. The development can be conducted in four modules concerning the new functions of management accounting under the background of cloud financing: budget management which emphasizes annual total budget management and control; financial analysis that underlines analysis of corporate financial data to conclude an operation and management report; risk control which is used to identify the opportunities and risks an enterprise face in the mid- and long-term operation; financial management which aims to improve financial management procedures and related systems, laws and regulations. By division of labor, the accounting teacher of the College with a senior title will serve as the team leader and a postgraduate will work as the team secretary. The teams will conduct related development in local tea enterprises, and each team takes charge of developing one to two teaching cases. Besides, they should keep improving such cases and upload them on the cloud financial practice platform in form of financial sharing.

4.2 Innovating the Mode of Practice Teaching

Under the background of cloud financing, the teaching model of management accounting courses should be innovated to stimulate students' learning interest with more flexible teaching means and methods. Students can learn on site in tea enterprises by visiting tea enterprises, including tea garden, primary processing plants and refined processing plants. By so doing, they will learn about the production and operation features of enterprises and thus strengthen their understanding of business finance. In form of internship, personnel who adapt to the needs of tea enterprises can be trained^[4]. The "double-teacher" teaching model should be introduced. To be more specific, the financial director and financial manager of tea enterprises can be invited to teach together with teachers of the College, and enrich the setting of courses; in online courses, students can play the leading role in management accounting learning, relying on abundant teaching resources on the cloud financial platform, and resources on the internet and mobile terminals. This will hone students' knowledge-seeking abilities.

4.3 Re-formulating the Practice Teaching and Training Plan

Under the background of practice base construction, teachers in the project teams need to collaborate with tea enterprises to explore and revise the personnel training plan. The plan should comply with the personnel demand of the financial industry in many aspects, including training objectives, training requirements, curriculum setting, proportion of practice score and graduation thesis, etc. Only in this way can the College train new-type management accounting personnel who can help enterprises conduct strategic management and internal optimization management under the context of internet and intelligentization. With respect to concrete practice courses, the College should start with the corporate demand for informationization construction, add such practice courses as financial management information system, financial sharing, industrial internet and Python programming, so as to reinforce students' practical abilities in practice.

4.4 Improving Teachers' Professional Qualifications

What cloud financial management accounting trains is management accountants, consultants and designers who can create value for enterprises in the new era. Accordingly, accounting personnel should shift their attention from traditional business accounting to management decision making and financial analysis. To that end, teachers should change their past teaching means, update their knowledge system and innovate their teaching methods. The College should formulate some policies and documents for the faculty team construction and cultivate a batch of full-time teachers for practice teaching^[5]. Hence, one of the tasks in constructing the practice base is to improve teachers' mode of thinking, acute professional judgment ability and innovative thinking, etc. In other words, teachers should be sent to tea enterprises for position practice to enrich their frontline working experience. Teachers' teaching abilities can be consolidated by means of off-campus training, university-enterprise cooperation and self-compilation of teaching cases. Through practice, young teachers will understand the operation characteristics of tea enterprises and work with enterprises to provide transformation solutions of management accounting.

4.5 Enhancing Students' Interest in Management Accounting Learning

Owing to its support for remote scattered application, the cloud financial platform of the practice base allows students to conduct preview and review through simulated training. Through the internship process based on data and different scenarios, students can consolidate the core knowledge imparted by teachers in class, and become more adept in combining theory with practice. In the meantime, students should be encouraged to participate in varied contests both in and off the campus, thus making the management accounting course more attractive among students.

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