

Research on the Training System of Excellent Risk Managers under the "New Management" Strategy

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Abstract

The demand for excellent risk managers in enterprises is increasing day by day. The training and education of outstanding risk managers falls within the scope of the Audit Department under the School of Accounting. Based on the characteristics of the "Six Excellence, One Top" related disciplines and talent cultivation requirements, closely combined with our school's new management strategy, we will strengthen the transformation and construction of professional connotations, innovate talent cultivation models, build a high-quality teacher team, promote collaborative education, and strengthen innovation and entrepreneurship education. This article constructs a training system for the establishment of "Excellent Risk Managers" at Anhui University of Finance and Economics, focusing on teaching philosophy, teaching methods, and teacher training.

Keywords

Excellent Risk Manager; Teaching Philosophy and Methods; Teaching Staff; Curriculum System.

1. Introduction

The intensification of enterprise competition urgently requires risk prevention, strengthening internal control, preventing losses, and improving enterprise value. The demand for excellent risk managers in enterprises is increasing day by day. The training and education of outstanding risk managers falls within the scope of the Audit Department under the School of Accounting. In accordance with the requirements of the Ministry of Education's "Opinions on Adhering to the Implementation of the Excellent Legal Talents Education and Training Plan 2.0 for Moral and Legal Education", "Opinions on Improving the Ability of Journalism and Communication Talents in Universities and Implementing the Excellent Journalism and Communication Talents Education and Training Plan 2.0", "Opinions on Implementing the Excellent Teacher Training Plan 2.0", and "Opinions on Implementing the Excellent Basic Discipline Top Student Training Plan 2.0", In response to the characteristics and talent cultivation requirements of the "Six Excellences and One Top" related disciplines, closely combining with our school's new management strategy, we will comprehensively strengthen ideological and political education, strengthen the transformation and construction of professional connotations, innovate talent cultivation models, promote classroom teaching revolution, build a high-quality teaching team, promote collaborative education, strengthen innovation and entrepreneurship education, and cultivate a strong quality culture.

By reforming and innovating the education of audit talents, establishing a new mechanism for joint training of talents among universities, industries, enterprises, and research institutes, actively exploring new ways of education and training of outstanding talents, improving the training ability of audit application-oriented talents, and focusing on cultivating a large number of high-quality and outstanding risk management talents with strong innovation ability that

meet the needs of Anhui's economic and social development, comprehensively improving the quality of talent training in higher education in our province. Further improve the comprehensive quality of the teaching staff, strengthen ideological and political education for teachers, guide teachers not only to teach, but also to educate, integrate ideological and political education with their profession, guide students to correct their thinking, and maintain a correct political stance. Deepen teaching reform, introduce advanced educational and teaching concepts and modern teaching methods, build high-level teaching teams and experimental internship bases, improve the overall level of teaching, comprehensively improve the quality of talent cultivation, and build this major into a first-class undergraduate major in local universities with distinctive characteristics, prominent advantages, and rich content, serving as a demonstration and driving role for related majors in similar universities and other majors in this university.

2. The Construction Foundation and Conditions for Cultivating Outstanding Risk Managers

Anhui University of Finance and Economics is a multidisciplinary higher education institution focused on economics, management, and law, spanning seven major disciplines: literature, science, engineering, and history. It is open to first tier universities nationwide. The School of Accounting at Anhui University of Finance and Economics has teaching and research institutions including the Department of Accounting, Department of Financial Management, Department of Audit, Accounting Experimental Teaching Demonstration Center, and Research and Development Center. It has three majors: Accounting, Financial Management, and Audit, as well as the direction of Certified Public Accountant in Accounting. At present, in terms of cultivating outstanding risk managers, we have the following construction foundations and conditions.

2.1. Key Support from the School of Accounting

The Audit major is the only undergraduate audit major in Anhui Province, and the Accounting College is also one of the few colleges in China to establish an audit major. The college attaches great importance to the construction of the auditing major, puts forward clear requirements for strengthening the construction of the auditing major, and provides policy support, providing a large amount of manpower, material resources, and financial support for the development of the auditing major, and actively supports the training of outstanding risk managers.

2.2. Rich Experience in Running a School

After years of reform and development, the School of Accounting and the Audit Department have accumulated rich experience in talent training mode reform, teaching team building, curriculum and teaching resource construction, teaching method reform, strengthening practical teaching, and teaching management reform. The discipline of accounting was designated as a key discipline in Anhui Province in 2001 and a B-class key discipline in Anhui Province in 2009; The Accounting major was designated as a demonstration major for educational reform in Anhui Province in 2002, and was designated as a national characteristic major construction point in 2008; The accounting laboratory was designated as the Anhui Province Basic Course Experimental Teaching Demonstration Center in 2005. The main courses of auditing major, namely "Financial Accounting", "Financial Management", and "Audit", were designated as key construction courses in Anhui Province in 1999, 2001, and 2007, respectively, and are also excellent courses in Anhui Province; The courses of "Accounting Computerization" and "Cost Accounting" were designated as high-quality courses at the school level in 2005.

2.3. Having a Strong Teaching Staff

The college currently has 90 full-time teachers, including 16 professors, 39 associate professors, 46 doctoral students (including current students), 13 part-time professors, 56 practical mentors, as well as 1 reserve talent for national accounting leadership, 1 academic and technical leader in Anhui Province, 1 reserve candidate for academic and technical leaders in Anhui Province, 1 scholar from Longhu (first tier), and 1 specially appointed professor from Wanjiang University. We have formed a teaching and research faculty team with a scientific professional title structure, a good educational background structure, a reasonable age structure, a matching academic background structure, rich experience, and a spirit of dedication. It is commendable that the School of Accounting also has 27 dual qualified teachers, including Chinese Certified Public Accountants, Chinese Certified Asset Appraisers, Chinese Certified Tax Agents, International Internal Auditors, and Accountants and Economists; Serve as an independent director of a listed company or as a consultant for a large enterprise (accounting firm) for 6 individuals. In recent years, a large number of teachers have guided students to participate in dozens of enterprise audit verification, annual report audit, departure audit, asset evaluation, as well as agency bookkeeping, accounting consulting and other practical work. During the process of guiding students through internships, teachers have improved their practical auditing skills. This group of teachers who understand theory, business, and have a reasonable structure provide an excellent source of teaching resources for cultivating outstanding risk management professionals.

2.4. Practical Teaching Methods are Comprehensive

The Anhui Province Basic Course Experimental Teaching Demonstration Center, affiliated with the School of Accounting, consists of three parts: an accounting manual laboratory, an accounting simulation laboratory, and an accounting computerization laboratory. Each laboratory covers an area of 120 square meters, with a total area of 360 square meters. It uses various financial teaching software such as UFIDA U8, Kingdee ERP, Audit Star, and NetEase, and has multimedia financial simulation teaching and online teaching conditions. There are over 80 Lenovo computers equipped with various electronic devices such as servers and projectors. The accounting laboratory has complete hardware facilities and advanced software systems. In addition to offering independent experimental courses such as "Accounting Experiment", "Computerized Accounting and Audit", "Accounting Job Training", and "Comprehensive Audit Training", the accounting laboratory also carried out rich experimental teaching activities in conjunction with courses such as "Basic Accounting", "Intermediate Financial Accounting", "Cost Accounting", "Financial Management", "Audit", and "Management Accounting". Comprehensive practical teaching methods can help improve the hands-on ability of auditing students.

2.5. The Student Internship Site is Stable

For a long time, the School of Accounting and the Department of Audit have attached great importance to practical teaching work, actively linking with domestic enterprises and institutions, establishing stable internship bases, and enabling students to strengthen their professional skills through internships to achieve teaching objectives. Since 1999, the School of Accounting has cooperated with multiple accounting firms and large and medium-sized enterprises to establish internship teaching bases, and has achieved significant results. In recent years, the college has made every effort to maintain and build more than 30 stable internship sites in Anhui and surrounding provinces (cities), prioritizing the use of audit majors. By the end of 2018, more than 10 well-known domestic and provincial accounting firms, including Zhongrui Yuehua Certified Public Accountants and Tianzhi International Certified Public Accountants Co., Ltd. Shanghai Branch, had cooperated with the School of Accounting; The cooperating enterprises include more than 20 well-known large and medium-sized

enterprises, including Jiangsu Shuntian International Group Co., Ltd., Guoyuan Securities Co., Ltd., and Anhui Deli Daily Glass Co., Ltd. Through internships and practical experience at the internship base, students have organically integrated textbook knowledge with practical problems encountered in their work, achieving seamless integration from theoretical learning in school to practical work in society.

2.6. Significant Achievements have been Made in Academic and Theoretical Research

In recent years, college teachers have published over 650 papers in journals such as Economic Research, Management World, and Accounting Research. They have led and completed more than 180 national and provincial key scientific research projects, won more than 40 provincial and professional association scientific research achievement awards, written 16 innovative monographs, and 10 core professional courses are provincial-level or school level boutique courses. Especially in terms of scientific research project approval, our teachers obtained three national social science fund projects in 2018, including two key projects, with the highest number of approvals in our school's history, ranking second in the total number of approvals in the national accounting discipline. In order to cultivate and cultivate high-level research teams and academic leaders, our school has organized the selection of major research teams. The college has successfully applied for two major research teams, and based on this, the two research team leaders have applied for the school's B-class discipline special zone. Based on the scientific research team and disciplinary zones, team members have further strengthened their connections, promoting academic exchange and cooperation. High level scientific research provides theoretical support for the teaching level of auditing majors and lays a solid foundation for cultivating outstanding risk managers.

3. Update Teaching Concepts and Methods

Against the backdrop of the increasing development of network technology and multimedia technology, the traditional teaching environment has also begun to undergo significant changes. The "teaching and learning" between teachers and students has broken through the boundaries of the original classroom. Emerging teaching methods such as MOOCs, micro lessons, and flipped classrooms are gradually changing our traditional teaching. Encourage teachers to participate in teaching reform and innovation activities, regularly carry out teaching and research activities, explore teaching methods such as case teaching and practical teaching, comprehensively carry out exploratory and participatory teaching, increase the proportion of case teaching, and actively improve the effectiveness of case teaching. We have built a distinctive platform in curriculum design, case construction, teaching methods, and teaching management, cultivating students to discover problems and raise doubts in the complex economic environment, comprehensively and scientifically analyze and solve various complex risks, and identify, prevent, and respond to risks; The ability to objectively and fairly observe and evaluate economic matters according to the logic of an excellent risk manager. Promote the deep application of information technology in teaching, transform the teaching method from mainly imparting knowledge to mainly cultivating abilities and qualities, widely carry out blended learning combining online and offline, encourage students to use the internet for self-directed and cooperative learning, improve their participation in teaching activities, and make them truly the protagonists of the classroom.

4. Deepen the Construction of Teaching Staff

The system of responsible persons for core courses in internal control and risk management should be implemented, and efforts should be made to support the construction of core course

clusters. At the same time, establish corresponding selection systems, incentive systems, and evaluation systems for core course leaders; Strive to build a teaching team centered around the core professional courses, with the course leader as the core; Strengthen the training of young and middle-aged teachers, strive to improve their teaching and research abilities, actively participate in school level and above education reform and research projects, accumulate and condense the achievements of education and teaching reform; Make full use of various social resources, hire practical experts to give regular or irregular lectures, and enhance teachers' understanding of the latest practical progress; Select and send teachers to universities in countries such as the United States and Ireland for visits, further education, and training, in order to expand their international perspectives and improve their teaching and research capabilities.

4.1. Clear Goals

Combining with the "New Economic Management" construction system project of Ancai, we will focus on innovating talent training models, improving the quality of talent training, and focusing on cultivating high-level applied specialized talents who can adapt to the development needs of the new era, master modern information technology, strengthen practice, and emphasize innovation. Pay attention to the construction of work style, follow the plan for the construction of the school's teaching staff, adhere to the principle of "introducing and cultivating at the same time", take the construction of teacher ethics and style as the starting point, take disciplinary construction as the leading, improve the academic level and educational structure of teachers, optimize the academic background and age structure of teachers. Establish and improve competitive incentive mechanisms, promote the rational utilization of teacher resources and the healthy growth of outstanding talents, ensure the steady improvement of the overall level of the teacher team, and provide a solid talent guarantee for the construction of high-level, teaching and research oriented colleges.

(1) Effective measures. Encourage young teachers to apply for in-service and targeted doctoral programs; Implement a mentorship system for young teachers, fully leverage the supportive role of experienced teachers, and improve their teaching and research capabilities; Select and send young teachers to renowned universities for further education around the core courses and related research fields; Hire well-known domestic experts to give lectures on campus; Pay attention to the construction of professional backbone teachers. Increase efforts in talent introduction. According to the characteristics of the discipline, the college actively cultivates teaching masters and course leaders, and provides appropriate policy preferences for outstanding undergraduate teaching performance in assessment and professional title evaluation.

(2) Internationalization. Emphasis is placed on the internationalization training strategy, with equal emphasis on external recruitment and internal training. The structure of our teaching staff has been further improved, and the total number of teachers has increased. The academic and professional title structure of the teaching staff has been further optimized, as well as the structure of the college. New progress has been made in the construction of the teaching team. In addition, to make up for the shortage of teaching staff in the college, further strengthen the construction of the teaching staff, make the teacher-student ratio more reasonable, and further enhance the college's efforts in academic research, the college specifically hires highly renowned professors or experts from outside the school, as well as from foreign scientific research and education institutions, government agencies, and other departments to teach on campus.

4.2. Significant Effect

Encourage college teachers to undertake horizontal projects and government commissioned projects, rely on provincial-level B-class key discipline platforms, highlight the advantages and

characteristics of the accounting discipline, actively serve the needs of regional and industry economic and social development, provide reference for local government decision-making, and build and form a brand and highlight of the college's social service work. To further strengthen school enterprise cooperation and enhance the practical abilities of teachers, project team members participated in training programs organized by Anhui Provincial Taxation Bureau, Guoyuan Agricultural Insurance Co., Ltd., and Anhui Wanzhong Group to enhance their practical teaching abilities.

5. Continuously Expanding the Curriculum System

Facing the needs of economic and social development, led by the person in charge of core courses, aiming at the forefront of professional development and reforming the content of core courses; At the same time, we will increase the efforts in cluster construction and the depth and breadth of digital and networked teaching for core high-quality courses such as Audit, Internal Control and Risk Management, and Economic Benefit Audit. Increase investment in internship and practical training teaching, further expand the capacity of on campus laboratories, and expand the number of off campus internship bases. Offer courses such as "Frontier Topics in Financial and Accounting Review" and "Case Studies on Internal Control and Risk Management", with each teacher holding a doctoral or associate professor or higher title teaching one topic to broaden students' knowledge.

Highlighting the practical application of audit information software in the curriculum design, the audit major courses have built-in experimental sections, requiring students to fully utilize the module functions of audit software in a simulated audit environment, implement audit work, improve students' information technology ability, and integrate more closely with reality. In order to adapt to the "Security Finance New Management" strategy and fully cultivate outstanding risk management talents, the audit professional talent training plan has been comprehensively revised, integrating information technologies such as the Internet, big data, cloud computing, and artificial intelligence into the curriculum system. Add basic courses such as computer application, internet, and big data to the basic public course modules of freshmen and sophomores. In the professional courses of juniors and seniors, modern information technology will be used to transform relevant course content, and courses such as "Frontier Research in Financial Accounting under Big Data", "Financial Shared Services", and "Strategic Case Analysis" will be offered.

6. Actively Carry out Course Construction

Curriculum construction is one of the important contents of the basic construction of school teaching. Strengthening curriculum construction is an important guarantee for effectively implementing teaching plans, improving teaching level and talent cultivation quality. By strengthening curriculum construction, further deepening teaching reform, promoting educational innovation, transforming teaching and management methods, and improving the overall teaching level of the college.

--In terms of demonstration course construction, we will condense the teaching staff, implement the principle of guiding the new with the old, and focus on the cultivation of young teachers. The teaching team should accurately position the course objectives, determine their connection with the teaching content of other professional courses, comprehensively revise existing teaching plans, teaching outlines, and teaching content, strengthen the application of modern teaching methods, and establish a quality inspection and monitoring mechanism for this course to achieve network sharing of course resources.

--In terms of bilingual curriculum construction: Bilingual teaching not only cultivates students' ability to read original English materials, improves their listening and speaking skills when

participating in course learning, but also promotes the cultivation of bilingual teaching teachers in our school.

--In terms of experimental course construction, there are both specialized comprehensive experimental courses, such as "Accounting Comprehensive Experiment", "Accounting Job Training", "Accounting Basic Skills Training", "Audit Comprehensive Experiment", and "Financial Management Comprehensive Experiment", as well as experimental assignments embedded in professional core courses. The combination of two forms ensures that students have sufficient experimental time and improves their professional practical skills.

7. Increase Investment in Internship and Practical Training

Increase investment in internship and practical training teaching, further expand the capacity of on campus laboratories, and expand the number of off campus internship bases; Vigorously promote strategic cooperation with government audit agencies, internal audit associations, registered accountants associations, and enterprises, promote collaborative innovation, establish practical bases, jointly cultivate students, create an innovative cooperation platform for deep resource sharing and project cooperation, and form a "diverse, integrated, dynamic, and sustainable" innovative cooperation model and mechanism.

In terms of expanding the extracurricular practice base, our college has continuously improved the depth and breadth of school enterprise cooperation. The college fully utilizes various resources both on and off campus, and expands the scale of off campus practice bases through multiple channels. At present, the School of Accounting has a total of 49 practical education bases, including the national level practical education base - "Anhui University of Finance and Economics Ruihua Accounting Firm Management Practice Education Base". With the establishment and operation of Ruihua Accounting Firm's off campus practical education base as the leader, it drives more enterprises to join the open practical education platform. Our college held the unveiling ceremony of "Anhui University of Finance and Economics - Baker Tilly International Practice Training Base" and the signing ceremony of Internet plus accounting teaching integration reform project with Zhengbao Distance Education Group. In addition, on the basis of existing practical bases, cooperation is continuously deepened through joint case development, textbook writing, talent cultivation and exchange, and other means.

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