

Research on the Construction of Rural Financial Accounting Talent Team under the Background of Rural Revitalization

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Abstract

In the context of rural vitalization, strengthening the construction of rural financial accounting talent team has a practical role in serving national development strategies, meeting market talent needs, and enhancing one's own feasible capabilities from macro, medium, and micro levels. However, due to factors such as the lack of a mechanism for introducing financial and accounting talents in rural areas, a relatively single talent training model, and insufficient skills training equipment, the current situation of the construction of rural financial and accounting talent teams is not optimistic. By improving the talent introduction mechanism and improving relevant incentive and guarantee measures; Innovate talent cultivation models and build a diverse collaborative force for nurturing talents; Increase equipment investment and focus on consolidating professional operational skills; Expanding online learning platforms and continuously enriching digital learning resources can effectively promote the construction of rural financial accounting talent teams, and empower the realization of rural revitalization.

Keywords

Rural Revitalization; Rural Financial Accounting; Talent Team.

1. Introduction

In 2018, the Ministry of Finance of the People's Republic of China issued the "Opinions on Implementing the Rural Revitalization Strategy", which clearly pointed out the need to implement the "Double Foundation" improvement plan for financial and accounting management, aiming to provide professional financial and accounting talent support for achieving rural collective economic revitalization. In 2023, the "Opinions of the Central Committee of the Communist Party of China and the State Council on Doing a Good Job in the Key Work of Comprehensively Promoting Rural Revitalization in 2023" pointed out that "rural revitalization is the necessary path for China to build a strong agricultural modernization country, and talent is the fundamental and strategic support for building a strong agricultural modernization country". In this context, how to cultivate more rural financial accounting talents with both professional knowledge and practical skills, and provide solid talent support for the implementation of major national development strategies such as rural revitalization and agricultural and rural modernization, has become an important issue in accelerating the construction of rural financial accounting talent teams at this stage.

2. The Practical Role of Rural Financial Accounting Talent Team Construction in Rural Revitalization

2.1. Macro Level: Serving the National Development Strategy

With the promotion and implementation of a series of major national development strategies such as urban-rural integration, rural revitalization, and modernization of agriculture and rural areas, the economic development environment in the vast rural areas of China has undergone significant changes. The continuous extension of the agricultural industry chain has led to the gradual extension and development of village collective economy towards multi-channel, multi-type, and diversified directions[1]. However, due to the serious mismatch between the financial management level in rural areas and the actual needs of economic development, it is urgent for rural areas to establish a high-quality and efficient financial accounting team. From a macro perspective, cultivating a team of financial accounting talents who are honest and trustworthy, honest and self-discipline, objective and fair, meticulous and rigorous, and have excellent professional knowledge and practical skills is not only conducive to detailed and truthful recording of the financial flow of the village collective economy, but also improves the authenticity, fairness, and transparency of financial information in rural areas, ensuring the smooth and healthy operation of the agricultural and rural economy. It is also conducive to managing and utilizing funds from a professional, standardized, and procedural perspective, enabling the limited collective funds in rural areas to release the maximum economic benefits within a reasonable and legal range. Therefore, the important role of strengthening the construction of rural financial accounting talent team in serving the national development strategy cannot be ignored.

2.2. At the Meso Level: Docking with Market Talent Demand

In the context of rural revitalization, new industries and formats are constantly emerging in rural areas. Driven by the radiation of industries such as rural tourism and rural e-commerce, as well as the entrepreneurship and employment of returnees, the number of rural collective enterprises and farmers' professional cooperatives has successively increased. The rural collective economy continues to develop and grow, and the workload of rural financial management, accounting, and supervision has also increased. In this context, there is an urgent need to build a professional financial accounting talent team with high quality, skills, and efficiency, in order to improve the efficiency of rural financial management work. Due to the current market demand for financial and accounting talents in rural areas in China facing difficulties in quantity and quality[2], it is crucial to promote the construction of rural financial and accounting talent teams. From a quantitative perspective, it is conducive to continuously cultivating professional financial accounting talents such as accountants in rural financial management centers and village level organization accountants, ensuring the quantity demand for financial accounting talents in rural areas. From a quality perspective, it is beneficial to improve the professional literacy and skills of rural financial accounting talents, promote the professional development of rural financial accounting talents, enhance their adaptability to rural financial accounting positions, and meet the quality needs of rural areas for financial accounting talents.

2.3. Micro Level: Improving One's Own Feasible Ability

Strengthening the construction of rural financial accounting talent team has a positive role in continuously improving the feasible ability of rural financial accounting talents. From the perspective of professional literacy of rural financial accounting talents, with the modernization of agriculture and rural areas, rural internet broadband is basically popularized, and high-tech technologies such as big data and cloud computing are gradually closely integrated with rural financial management work. Digital management has greatly improved

the efficiency of rural financial management work, promoting digital literacy to become an essential professional skill in rural financial accounting. Rural financial accounting talents who only possess traditional "paper-based" financial management skills and do not possess digital literacy or low digital literacy will face the threat of substitutes. By strengthening the training and retraining of rural financial accounting talents, they can effectively improve their digital literacy and avoid the risk of being laid off or unemployed due to poor work efficiency. From the perspective of career development for social groups, receiving on-the-job training, continuing education, and other forms of learning can help broaden the channels for the general social group to learn financial accounting professional knowledge and skills, endow themselves with external conditions for achieving cross-border career mobility, and enhance their ability for sustainable career development.

3. The Realistic Barrier of Rural Financial Accounting Talent Team Construction under Rural Revitalization

3.1. Lack of Talent Introduction Mechanism and Inadequate Incentive and Guarantee Measures

The lack of talent introduction mechanisms and inadequate incentive measures are important factors hindering the development and growth of rural financial accounting talent teams. The main manifestations are: firstly, the financial management departments of grassroots governments generally believe that the content of rural financial work is single, and the job requirements are relatively low. Therefore, the attention paid to the welfare, salary, and job security of accounting personnel in rural collective economic organizations is insufficient [3], resulting in low enthusiasm for financial accounting talents to stay in villages or return to their hometowns [4]. Secondly, some village chiefs and party branch secretaries in rural areas often take on financial accounting work part-time or hire financial accounting personnel through village elections due to factors such as limited rural economic growth points and savings in wage expenditures. There is a lack of standardized, standardized, and procedural mechanisms for introducing financial accounting professionals. Thirdly, most rural areas have not yet formulated and implemented clear and standardized village level financial management systems, and the reward and punishment mechanisms are not perfect enough. Due to the lack of systematic and standardized performance evaluation standards, some rural financial accountants lack rigor and meticulousness in their work, resulting in work errors in auditing and internal control. There are frequent occurrences of blank entry, arbitrary handling of economic transactions, and lack of accounting supervision[5].

3.2. The Talent Cultivation Model is Single, and the Joint Force of Diversified Education has not Yet Formed

The talent cultivation mode is an important factor that affects the quantity and quality of rural financial accounting talent cultivation. At present, the cultivation of rural financial and accounting talents in China still faces the problem of singularity in the education subject and talent cultivation mode. The main manifestations are: firstly, the current cultivation mode of rural financial and accounting talents in China is still mainly based on university cultivation. Except for a small number of agricultural universities, most of them have not yet established specialized majors in rural financial and accounting, resulting in the training of financial and accounting talents being mainly "universal", Lack of rational understanding of rural financial management positions in terms of professionalism and pertinence, and unfamiliarity with the processes and contents of rural financial accounting management work. In terms of serving the "three rural issues", the awareness of rooting in the countryside and serving the countryside is relatively weak, resulting in a weak willingness to return to work, and the long-term and

stability of resident work in the village is difficult to guarantee. Secondly, the role of the social training model has not yet been fully realized. The singular social training model of cultivating rural financial accounting talents through continuing education by social education and training institutions, as well as the joint establishment of accounting schools by multiple forces such as social enterprises, schools, training institutions, and rural areas, have not yet fully formed a diversified training model of cultivating rural financial accounting talents.

3.3. Lack of Skill Training Equipment, Urgent Need to Improve Practical Operation Ability

The allocation of skills training equipment is an important external factor that affects the level of practical skills of rural financial accounting talents. Currently, secondary vocational schools and higher education institutions in China, as the "main battlefield" for cultivating and transporting rural financial accounting talents, are generally facing the practical dilemma of lacking software and hardware skills training equipment due to insufficient investment in practical equipment procurement, and the leadership concept of "emphasizing theory over practice" has not yet been completely transformed. In terms of hardware, the average number of computers owned by students in secondary vocational schools is generally low, especially in the western region where secondary vocational schools and vocational colleges lack funding support for information technology construction[6]. The shortage of software and hardware skills and equipment severely hinders the improvement of financial management capabilities for school students and village level financial accountants.

3.4. Insufficient Online Learning Platforms and Relatively Scarce Professional Learning Resources

Entering the information age, the open-source nature of digital resources can unleash a huge online learning dividend, playing an important role in breaking the boundaries of learning time and space and enabling learning to be presented in a universal form. It has become an important channel for rural financial accounting personnel to engage in lifelong learning. However, the full realization of the knowledge value of digital resources requires a rich online learning platform as a medium of communication. At present, the construction of online learning platforms for rural financial accounting talent teams still faces the following constraints: firstly, there are few autonomous professional learning websites and platforms aimed at improving the professional knowledge, digital literacy, and professional skills of rural financial personnel, which makes it difficult to fully meet the demands of rural financial accounting talents to continuously improve their professional skills to meet job requirements and optimize financial management efficiency. Secondly, there are few communication platforms such as financial efficient management forums, online communities, and professional circles open to rural financial accounting personnel, which makes it difficult for rural financial accounting personnel to seek quick, professional, and effective answers to the problems they encounter in financial management work. Therefore, the shortage of online learning platforms and professional learning resources can lead to rural financial personnel not having the external conditions for lifelong learning, even if they have the willingness to continuously improve their professional literacy and skills.

4. Optimization Path for the Construction of Rural Financial Accounting Talent Team under Rural Revitalization

4.1. Improve the Talent Introduction Mechanism and Relevant Incentive and Guarantee Measures

Improving the talent introduction mechanism and improving relevant incentive and guarantee measures are important measures to strengthen and stabilize the rural financial accounting talent team. One is to establish a special payment fund for rural financial accounting salaries, and reasonably increase job salaries and welfare benefits based on the growth of collective economic income, to enhance the attractiveness of rural financial accounting positions[7]. The second is to optimize the selection and admission mechanism of rural financial accounting personnel, expand talent recruitment channels, recruit and select financial accounting personnel according to needs through online recruitment, recruitment of fresh graduates from universities, and talent recommendation from education and training institutions, and focus on building a professional and professional rural financial accounting talent team to ensure that rural financial accounting positions are "full-time". The third is to improve the reward and punishment mechanism. We should aim to stimulate the work enthusiasm and improve work efficiency of rural financial accounting personnel, improve the salary incentive mechanism and growth incentive mechanism, reasonably adjust the salary structure of rural financial accounting personnel, optimize the proportion of fixed salaries, performance bonuses, job subsidies, and benefits, and also improve the punishment mechanism to minimize work errors caused by human factors.

4.2. Innovate Talent Cultivation Models and Build a Diverse Collaborative Education Force

Exploring innovative talent cultivation models and forming a pattern of collaborative education among multiple entities can help promote the construction of rural financial accounting talent teams in terms of quantity and quality. Firstly, government departments should actively guide and encourage social forces to establish professional financial accounting schools and establish rural financial accounting majors. By cultivating a large number of rural financial accounting professionals, the problem of financial accounting personnel shortage commonly faced by rural collective economic organizations can be alleviated. The third is to actively mobilize diverse entities such as social enterprises, secondary vocational schools, higher education institutions, education and training institutions, and rural areas to participate in the cultivation of rural financial accounting talents, forming diversified talent cultivation models such as "schools+enterprises+rural areas" or "enterprises+education and training institutions+rural areas", which is conducive to alleviating the pressure of insufficient talent cultivation and supply from single entities such as secondary vocational schools and higher education institutions, It is also conducive to dynamically cultivating the financial accounting talents required for rural financial accounting positions, and enhancing the adaptability of the trained talents to rural financial accounting work positions.

4.3. Increase Equipment Investment and Focus on Consolidating Professional Operational Skills

Increasing equipment investment and ensuring sufficient software and hardware equipment for skill training can create favorable external conditions for improving the practical skills of rural financial accounting personnel. Firstly, we need to strengthen the training of leaders in secondary vocational schools and higher education institutions, and strengthen the concept of information technology construction for school leadership. The second is to encourage social capital to actively participate in the informationization construction of schools, and to

introduce funds and technology through multiple channels to provide support for the investment of hardware skills training equipment such as computers and software skills training equipment such as financial management apps in schools. Thirdly, secondary vocational schools and higher education institutions should establish special funds for the purchase of software and hardware skill training equipment to ensure that the funds are used exclusively. Fourthly, the village "two committees" should attach importance to the informationization construction of rural financial accounting, timely purchase the necessary financial management equipment according to the development status of the village collective economy, and timely eliminate and purchase new financial management equipment based on the aging situation of existing financial management software and hardware equipment. This provides external guarantees for rural financial accounting personnel to improve their practical skills and promote the orderly operation of financial management work.

4.4. Expand Online Learning Platforms and Continuously Enrich Digital Learning Resources

Enriching online learning platforms and digital learning resources is beneficial for opening up a "port" for lifelong learning for rural financial personnel, thereby breaking the boundaries of learning time and space and the barrier of learning resources, and enabling learning to be presented in a ubiquitous form. Firstly, it is necessary to actively encourage secondary vocational schools and higher vocational colleges to build a rural financial accounting professional resource library, and open online courses such as "Rural Accounting Practice", "Fundamentals of Data Analysis", "Rural Financial Management Practice", and "Management Accounting Practice". Secondly, it is necessary to enrich the digital resources of libraries in secondary vocational schools and higher vocational colleges, and open them free of charge to rural financial accounting practitioners. Secondly, the government's financial management department should actively establish online communication platforms such as online communities and financial accounting professional circles, and regularly hold online and offline rural financial efficient management forums, inviting industry experts to answer questions and difficulties for rural financial accounting personnel. To help rural financial accounting personnel improve their professional knowledge, digital literacy, and professional skills.

5. Conclusion

Implementing the rural revitalization strategy is an important measure to promote the development of rural economy and society, and strengthening the construction of rural financial accounting talent team is an important guarantee for achieving high-quality development of agriculture and rural economy. However, eliminating the restrictive factors that hinder the construction of rural financial and accounting talent teams is a systematic project that requires multiple entities such as the government, society, and schools to focus on improving relevant institutional mechanisms, innovating talent training models, increasing investment in skills and equipment, and enriching online learning resources.

Acknowledgments

This work is Supported by The Innovation Fund of Postgraduate, Sichuan University of Science & Engineering "Research on the Green and Low Carbon Integrated Development of Agriculture and Tourism in Yibin City under Rural Revitalization" [no.Y2023150].

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