



The Cultivation of Enterprise Accountants in the Era of Knowledge Economy

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Abstract

Knowledge economy, as well as circular economy, has been the trend of the economic development of the world since the 21st century. The development of knowledge economy requires people to strengthen their ability of replacing material resources with intellectual resources, realizing that participants in the economic activities are better educated. With knowledge economy coming, the society is eager for the high-quality people. No doubt, enterprise accountants are one of the different kinds of talents. But we may wonder what an accountant should have to meet the high requirements of knowledge economy. Consequently, this paper which combines the theory with the practice of enterprise accountants, deeply analyzes the problem of accountants' cultivation by an all-round and developing viewpoint from four aspects that is morality, consciousness, talent, and scholarship. It aims at making it possible for accountants to promote their cultivation to proper the accounting cause in the era of knowledge economy.

Keywords: The era of knowledge economy, Enterprise accountants, Cultivation

The talented, in the era of knowledge economy, are the precious treasure over currency fund and natural resources. Obviously, enterprise accountants are included. In this age, it is of greatly realistic significance to have an in-depth research on the cultivation of enterprise accountants. So the paper is planned to analyze the problem from four aspects that is mortality, consciousness, talent, and scholarship of enterprise accountants. There is a necessity to point out that compared to the cultivation of other talents, that of enterprise accountants has its own character. Besides, with our accession to the era of knowledge economy, accountants' cultivation is inevitably affected by the age.

1. Morality is the fundamental cultivation of enterprise accountants.

The accountant-held morality mainly refers to the cultivation such as political ideology, career ethics, etc. The cultivation of political ideology contains two factors: one is the cultivation on the world outlook, views of life, and values of accountants; another is accountants' ability to carry out the Party's policy initiatives.

In comparison with other work, accounting is a job of distinct characters of politics and ideology. It requires enterprise accountants to firmly hold a concept of serving users of accounting information and the socialist, and to put the social effectiveness of their jobs first. This principle should still be followed though the era of knowledge economy has come. To meet the requirements, enterprise accountants should learn the Marxism-Leninism, Mao Tse-tung Thought, Deng Xiaoping Theory and the concept of scientific development earnestly while working, continuously promote the cultivation on the world outlook, views of life, and values, and attempt to be socialist accountants with career ethics. Mortality is the behavior standard and rule in people's common life. Similarly, accountants' career ethics, which morally require accountants to get along with people and deal with things by proper attitudes and emotional thoughts to accomplish their work effectively, are the behavior standard and rule of enterprise accounting industry. Accounting is a particular work, as accountants have much connection with leaders, other employees, even the society at large, which indispensably exists the relation between reputation and benefits. Hence, it is necessary for an enterprise accountant to build a noble view of career ethics, have a strong feeling of social responsibilities and calling, and attempt to learn to deal with various social ties, especially those are related to the reputation and benefits. However, there is scarce possibility to promote the cultivation of career ethics within a few minutes. Consequently, enterprise accountants should persist in moral cultivation while working, and regularize their career behaviors by the principle of socialist morality to

acquire better accomplishment.

2. Good consciousness is the intellectual cultivation of enterprise accountants.

Good consciousness which means insights and courage, is the cultivation that enterprise accountants have remarkable consciousness in advance, scientific anticipation and resolutely determination. "Only is good consciousness first under heaven", say the ancient. This reflects that the ancient have realized the importance of good consciousness to talents. While good consciousness is more important to enterprise accountants, as a result of the particularity of enterprise accounting. As to this aspect, some scholar has point out that researchers on accounting theory badly need talent, learners of accounting knowledge need scholarship, and accounting operators need good consciousness.

Advanced consciousness is a kind of foresight and sagacity, in essence of innovative ideology, which keeps ahead of others' thoughts. But it is necessary for accountants to have the ability of scientific anticipation to accomplish advanced consciousness. Scientific anticipation of enterprise accountants, from a macro-view, is an accurate prediction on the information, such as political and social thoughts of our time, the developing trend of social and accounting science. Besides, it requires accountants not only to know the present need of accounting information users, but also the need of the society in near future. While from a micro-view, enterprise accountants are expected to predict the future demand and feedback of users of accounting information.

3. Talent is the capable cultivation of enterprise accountants.

Talent, namely intellect and capability, is the ability of knowing and transforming the world. In the term of enterprise accountants, talent mainly indicates their working ability including basic skills and innovative abilities. Basic working skills, such as communication with accounting information users, the ability of providing various kinds of service and management, and so forth, are the prerequisite and base for enterprise accountants to accomplish their work. Innovative abilities which are determined by the character of accounting and the requirements of the age of cyber-economy, chiefly refer to accountants' abilities to supply services of creative significance. Enterprise accounting, an intellectual labor of innovation in essence, not only requires accountants to have the basic working skills, but also the abilities of continuous innovation, that is, only the accountants with high innovative abilities can competent the enterprise accounting. With the era of knowledge economy coming, our government is accelerating to build a state innovative system, and requires continuous innovation in all walks of life. No doubt, is it more important for enterprise accountants to innovate, as enterprise accounting is a creative work. Given this point, new requirements to the innovative abilities of enterprise accountants have appeared. Whether enterprise accountants has the potential of innovation, and put the innovative spirit into practice is the key for enterprise accountants to adapt to the new situation and competent their work.

4. Scholarship is the knowledge cultivation of enterprise accountants.

Scholarship is the knowledge that enterprise accountants should have. The knowledge cultivation of enterprise accountants, with distinct career character compared to that of talents of other careers, not only consists of solid specialized knowledge, but also the profound. This is determined by the character of enterprise accounting, and is the knowledge base for enterprise accountants to acquire the professional accomplishment.

Enterprise accounting, as a work with outstanding character of speciality and science, requires accountants to have solid specialized knowledge which involves two parts: one is the specialized knowledge of over one subject, another is of accounting. The reason is that enterprise accounting is going forward in the social and cultural environment where multi-subjects are interactive and infiltrative, and edge disciplines and new subjects spring up continuously, facing the increasingly abundant science and culture fruit of human beings. Therefore, it requires enterprise accountants to have profound knowledge, including all the culture knowledge conducive to enterprise accounting and the better abilities of writing and computer operating.

Obviously, it is of particular importance for enterprise accountants to persist in learning earnestly, and accumulate knowledge during a long time, in order to become talents with solid specialized and profound knowledge.

All in all, the connotation of enterprise accountants' cultivation is of great abundance, mainly including four aspects, that is, morality, consciousness, talent and scholarship. The four aspects, an organic whole, can not be divided, as they're mutual promotion and checks. Morality ranks the first among these four aspects, which is the political orientation and soul of enterprise accountants and the basic aspect of enterprise accountants' cultivation. Motivated by morality, consciousness, talent and scholarship, which are the intelligent aspects of the cultivation, and the intelligent conditions of the success of enterprise accountants. Furthermore, consciousness is based on talent and scholarship, and talent and scholarship are guided by consciousness. Consequently, we must research the cultivation of enterprise accountants by an all-round viewpoint. Not only do we research their morality which is the basic factor of the cultivation, but also the intelligence, namely consciousness, talent and scholarship. At the same time, we should use a developing viewpoint to research this problem, as the cultivation of enterprise accountants is a dynamic organic whole, changing and developing with the same pace of the society.

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