

Internationalization of Accounting Education under the Initiative of "One Belt and One Road"

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Abstract: Under the initiative of "one belt and one road", the economic level of all countries has been effectively developed. This provides unprecedented opportunities for the internationalization of accounting professionals in China. First of all, this paper analyzes the inevitable requirements of accounting internationalization from the aspects of economic development, political environment between countries, and the needs of accounting system. Then it analyzes the problems in the process of internationalization of accounting education. Finally, from the three aspects of policy guiding school enterprise cooperation, setting up an international accounting curriculum system and increasing international teachers' strength, this paper puts forward the basic path of training international accounting talents, with a view to providing reference for the internationalization of accounting education under the "one belt and one road" initiative.

1. Introduction

The "one belt and one way" initiative was proposed by Chinese President Xi Jinping in 2013. "One belt and one road" refers to the "New Silk Road Economic Belt" and the "maritime Silk Road twenty-first Century" [1]. Along the way is a symbol of ancient China's Silk Road, which shows the vision of peaceful development. Under the initiative of "one belt and one road", each country's politics, economy and culture collide each other to promote the development of social economy [2]. The internationalization of accounting education is an important manifestation of conforming to the development, but it is inevitable to encounter problems in the process of development. How to promote accounting education to the world under the initiative of "one belt and one road" has become a hot issue of experts and scholars.

Education is the future of a country and a famous nationality. The process of education is the process that educators guide the potential contained in people into the real quality and ability [3-4]. Of course, in different fields, different periods and different cultural backgrounds, the meaning of education may be different. The accounting education involved in this paper is to teach students the basic theories, methods and skills of the accounting industry, and to cultivate accounting talents with professional accounting skills and innovation ability [5]. Therefore, the concept of accounting education is very important. As for the nationalization of accounting education, it is to cultivate international innovative and application-oriented professionals under the condition of increasing exchanges between countries, so as to narrow the differences between countries and facilitate the globalization of accounting profession [6]. In this way, the resistance of international cooperation of multinational enterprises and enterprises will also be reduced, helping the long-term and healthy development.

Aiming at the internationalization of accounting education under the initiative of "one belt and one road", this paper analyzes the existing problems of accounting system, and puts forward the basic path of training international accounting talents, with a view to providing reference for internationalization and economic development of accounting education.

2. The Inevitable Requirement of Accounting Internationalization under the Background of "One Belt and One Road"

2.1 The continuous expansion of economic openness promotes the development of accounting towards internationalization

Since 1978, China began to implement the reform and opening up policy, and has been continuously opening up the economic development mode. In this situation, more and more new cooperation modes and operation modes are emerging, which is not only a challenge but also an opportunity for the internationalization of accounting information [7-8]. In fact, the state will invest more human, material and financial resources in major projects to a large extent, which is considered from the perspective of top-level design. As for the accounting industry, it is conducive to the steady progress of the economy. The issuance of new accounting standards also needs the support of relevant national policies [9]. In addition, accounting construction is not only a part of national economic construction, but also a common language. If the language is not perfect enough, it will hinder the national economic development. Deepening economic opening, accelerating the construction of accounting economic theory, integrating with the world, and realizing the internationalization of accounting development.

2.2 Political environment between countries is interrelated to promote the development of accounting towards internationalization

The construction of accounting system, content and mode is inseparable from the government's economic intervention measures [10]. Over the years, China's economic system has undergone major changes, from the original planned economy to the market economy. Under the background of system transformation, the relevant regulations and methods and measures of accounting industry also change greatly. In the process of "one belt and one road" construction, the accounting systems set by different countries will be different. When countries conduct exchanges and cooperation, there will certainly be different degrees of friction. In the actual operation process, it will certainly show different degrees of differences. Under such influence, it is required that our accounting standards should learn from the advantages of the standards, gradually improve our accounting information management system with the help of accounting internationalization, and solve a series of economic development problems in the transnational economy.

2.3 Urgent need to improve accounting system and accounting standards

The basic situation of our country is that accounting standards and systems exist together. The goal of accounting standards is to solve the problem of how to determine and count accounting elements. Similarly, it also standardizes the information that accounting subjects should disclose. As we all know, the main purpose of accounting system standard is to solve the problem of how to record and report the elements of accounting field. Because of these differences, the multinational enterprises in China have different opinions when they carry out economic and business exchanges with foreign enterprises. Therefore, China needs to communicate more with countries along the line to promote the convergence of accounting standard system.

3. Problems in the Process of Internationalization of Accounting Education at this Stage

3.1 The understanding of "one belt and one road" national education concept is not in place

The country is constantly increasing its opening-up efforts. Colleges and universities should be aware of the importance of education internationalization. However, on the contrary, the concept of internationalization of education in many colleges and universities is still floating on the surface, without further deepening, weak implementation, and generally lack the initiative of "going out". The degree of participation in international education is not high, and the international education of some schools is only to complete the international teaching tasks assigned by the state. All these phenomena reflect that the internationalization of education is basically a formality.

3.2 There is still a gap between China's accounting standards and international accounting standards

The strategy of "one belt and one road" has promoted the development of accounting internationalization, which calls for the construction and implementation of accounting internationalization system, and the key content of establishing accounting internationalization system is the formulation of accounting standards. Only having perfect accounting standards can produce effective binding force on the actual accounting work, which is of great significance for the smooth development of accounting work. At present, the content of domestic accounting standards is simple, very general, and lack of details. The framework of accounting standards is unreasonable, a bit of patchwork, and the top-level design is not well done.

3.3 China's capital market is not perfect

The economic development level of our country is increasing constantly. The steady capital market has guaranteed the national economic security. However, it is worth noting that China's capital market opening started very late, lagged behind the economic opening, and was slightly inadequate in experience. This has caused many problems. For example, the market supervision is not in place and the credit mechanism is not perfect. With the increasing capital turnover in various countries, investors need to improve their ability to understand the financial statements of foreign economies. This requires that China's accounting system can be in line with the international standards, improve the ability to identify economic information, and promote the process of accounting internationalization.

3.4 The comprehensive quality of international accounting talents needs to be further improved

Under the initiative of "one belt and one road", we must pay attention to the cultivation of accounting talents if we want to achieve the internationalization of accounting education better. Because each accounting internationalization standard formulation, the concrete implementation as well as the accounting related operation all need the specialized accountant talented person. At present, although there are a large number of accounting practitioners in China, there are only a few outstanding ones. Quite a number of personnel are not proficient in professional ability, are not familiar with relevant laws and regulations, and have low moral quality. The existence of these phenomena restricts the follow-up development of accounting internationalization in China.

4. The Basic Path of Training International Accounting Talents under the "One Belt and One Road" Initiative

4.1 Guide in-depth cooperation between schools and enterprises with policies

On the way of training international accounting talents, it is not enough to rely only on the school to undertake the training task. In the context of the "one belt and one way" initiative, we also need the assistance of the company and the government. Let the government, the company and the school work together. For example, under the organic guidance and bridge function of the government, colleges and universities can use the opportunity to establish partnership with multinational companies, and combine production, learning and research, so that the corresponding companies can provide internship opportunities, and students majoring in accounting can study in companies. In this way, the company will really participate in the whole training system of accounting education internationalization.

4.2 Setting up international accounting course system

The training of accounting talents has existed in Colleges and universities for many years. Some schools still use the traditional training mode for domestic accounting industry in the training program of accounting internationalization education. Under the background of "one belt and one road" initiative, this is far from enough. It is necessary to set up the curriculum contents for the

internationalization of accounting education, and fully consider the development needs of "one belt and one road". For example, teaching a variety of foreign languages can be offered, and we can also increase the learning of ethnic cultures along the "one belt and one road" along the course content. Practical ability can't be ignored. In the course design, there should be corresponding practice links of accounting major, from simple to difficult.

4.3 Increase international faculty

International teachers are indispensable in the process of accounting internationalization. This requires teachers to have an international perspective, and at the same time have a strong accounting professional level, but also be good at paying attention to the changes in the social and economic aspects of the country under the "one belt and one way" framework. Teachers should have original opinions on current affairs and pass them on to relevant students. In terms of exchanges with countries along the line, teachers can visit abroad and gain experience in the multinational accounting industry in the exchange process.

5. Conclusion

Internationalization of accounting education is a long-term work. Colleges and universities should keep abreast of the trend of the times and seize the important historical opportunity of "one belt and one road" initiative to bring education internationalization forward. Analyze their own strengths and weaknesses, draw up a long-term development plan, strive to innovate the form of education internationalization, make full use of the advantages and resources of school enterprise cooperation, so that accounting education can develop better on the issue of internationalization.

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