

The Function Changes and Education Mode Reshaping in Accounting under Ecological Environment Attribute

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Abstract: Constantly environmental changes have important influence in accounting function and educational mode. The article first thinks that eco-environment attribute will bring some changes in accounting function, and discusses the features and ways of changes. Then, the article analyses the necessity of reforming China's accounting educational mode. At last, some suggestions are put forward about how to remodeling the accounting educational mode in China such as the training objectives and plans, quality education and long-time education, setting multi-disciplinary accounting course system and accounting training base in enterprises.

Key Words: Eco-environment feature; Accounting function; Educational mode; Reshaping

1 Introduction

Accounting changes with the environment, as Professor Guo Daoyang says, accounting in the future should be reformed comprehensively and thoroughly from establishing new accounting thought, theory and method systems. With the arrival of the harmonious era of human beings, accounting will inevitably meet unprecedented challenges. Because in the factors of economic growth, the feature of ecological environment factors is varying from the external variables to endogenous variable in harmonious times, which will make accounting functions change in a massive, in the meanwhile, it will also bring the huge impact to the existing accounting education mode.

Accounting function refers to the function of accounting inherent, the emergence and development of that is a historical process. Throughout history from accounting, the opinion that accounting belongs to management can better reflect the essential characteristics of the accounting. Mathematics, economics and management become the important basis of accounting theory, management theory and method enriched and developed the accounting connotation, for example as a new branch of accounting, environment accounting absorbing ecological economics, environment management, environmental science and other related theory and method, grafting or integrating to this discipline, changed accounting connotation, thus developed the edge discipline of accounting. Under such a background, to explore the characteristics and means of accounting function changes and reshape of accounting education mode at present and in future considering ecological environment attribute will become an important problem in accounting theory and practice.

2 Characteristics and Means of Changes of Accounting Functions

Changing accounting environment bounds to promote the change of accounting function. In the harmonious society, how to deal with the equilibrium between enterprise reality and ecological environment is a subject that every managers must consider at first, thus the ecological environment management as a carrier which balance the reality and ecological environment, rushed to the forefront of modern enterprise management. As a feature of harmonious age, ecological environment attribute will change the accounting environment dramatically, and then change the accounting function. So we need explore the characteristics and means of changes of accounting function considering ecological environment attribute deeper.

2.1 Prospect of accounting function evolution considering ecological environment attribute

Specifically, first, the enterprise organization as an accounting entity is facing a huge change because of ecological environment attribute in the enterprise management decision and enterprise management activities has transcended the original timespace boundary. Secondly, the accountant's working ways and means have changed fundamentally. The team which is characteristic of learning organization has improved its work efficiency greatly and the accounting personnel can be set free from the multifarious, repetitive traditional business and then have a development to a higher level and new field. In specific, accounting personnel can give some enterprises especially strong pollution ones strict calculation and evaluation on environmental data by implementing the national laws and regulations

directly, thus more extensive accounting functions can be extended. For instance, for some chemical, papermaking, power generation, building materials enterprise and so on, we should record the fees and fines which is cost by environmental factors as environmental expense alone; For the extra profit obtained by tax cuts, the state subsidies for management of "three wastes", we should record it as environmental earnings; Then we can really accrual of costs that will be happen in future possible and relate to environmental management (such as mining, oilfield exploitation final recover cost, nuclear waste treatment fee) for environmental liabilities; thus doing lateral comparison and trade comparison of economic and technical index on this basis ; and so on. In fact, it is said that those ways are also explored abroad , and accounting work is urged to play a stronger role in the social and making contribute to environmental protection.

2.2 Fusion of accounting function considering ecological environment attribute

Because of accounting environment changes , accounting is facing unprecedented change on service object, means, methods and procedure and having a new expansion on the connotation and denotation. From connotation, accounting is connected with business processes, the corresponding accounting records of different business flow make the accounting detail; From extension , external financial reporting is connected with internal management, accounting object expand from meeting the demand of external financial reports to supporting information for internal management, and thus serving top-level for decision making, enhancing the management's response capacity to complex environmental challenges . New theories and new practice of accounting is emerging in recent years such as resource accounting and accounting or the ecological environmental accounting. Although there is still an accounting entity concept in environmental accounting, this subject is not only a profit-making economic organization, we must also regard it as a unit and a link in the whole social system, and it should take on social responsibility; In addition, the measurement of environmental accounting compared with that of traditional accounting will have a major change, there are both monetary measurement and physical measurement. In monetary measurement , both historical cost and other measurement attributes can be used for providing basis for the control of environmental costs and risks in enterprises. Although traditional control is the independent function of the financial department, the trend is that the cost and risk is controled by financial department and other departments both and financial department is to provide related work, timely and high quality information and professional service, it means that the enterprise accounting functions and other department functions (such as risk management, environment management, etc.) will realize fusion adequately.

3 Remodeling of Accounting Education Mode Considering Ecological Environment Attribute

3.1 Necessity analysis

It has become a major issue of accounting reform and development that exploring the education mode meeting needs of social and economic development, and accounting education mode must be aimed at training accounting profession . For a long time, the basic goals of accounting education is to cultivate specialized talents for accounting, and the accounting discipline system construction and curriculum settings are both focus on the basic functions of accounting . The traditional accounting's function is accounting and supervision. Therefore, the construction of traditional accounting education mode is also based on this functions , and it fully embodies the quantitative character of accounting . Clearly, in this kind of traditional accounting education mode, accounting discipline transverse span is relatively narrow, accurate and mechanical has become the feature of accounting . With the arrival of the harmonious age, the traditional accounting education mode has been challenged unprecedentedly and the traditional accounting function was hard hit by it, that is accounting function focus on providing useful information for analysis, evaluation and participation in management decision-making to stakeholders . Accordingly, the accounting profession has been changed fundamentally and accounting professional characteristics is becoming increasingly blurred. For example, the CPA is changing from "financial statements auditors" to "economic decision-making advisors". Therefore, accounting undergraduate education is no longer only focus on cultivating accounting specialized talents, while to make the accounting professional students become general talent who can not only do accounting work but also can undertake some economic management and noneconomic management. Accounting ecological environment attributes not only promoted the change of accounting function, but also updated and improved the accounting education mode. In the accounting professional background, the accounting education of professional education mode has lasted for nearly 100 years. In future society,

the use of accounting knowledge will penetrate each domain in economic life . Not only needs accounting management the microcosmic, but from macrocosmic perspectives, the accounting can be applied to every aspect in economic life, such as government environmental management. Therefore, accounting education must first break away from the traditional mode of thinking and then using the theory and method of multi-disciplinary to think and study the accounting problems. For example, in environmental management, all subjects related to ecological environment will affect accounting greatly, such as ecology, environment science, environmental management, ecological economics and so on, so it is necessary to build an accounting curriculum system that embodies the interdisciplinarity and integration promoting the development of accounting discipline, namely an interdisciplinary curriculum system in the ecological park.

3.2 specific content of reshaping

Based on the ecological environment attributes of accounting discipline, the function of modern enterprise accounting is not only providing financial information to managers, but also participating in enterprise management. The requirements to accounting is providing useful information to managers and assisting managers to predict, make decision, plan and control and do other activities. So we should adjust accounting education in China for the needs of the development of harmonious society in time. Following is the mainly four adjusting aspects:

4.2.1 revising accounting personnel training target and implementing new training programs

As the business environment changes rapidly, the comprehensive ability of accounting personnel needs new development in harmonious age, therefore, we will amend accounting personnel training target to train account talents with the modern information technology and innovation ability and capacity to adapt to the actual work and can adapt to the need of socialist market economy construction, grasps the financial and accounting theory and method and have a wide range of professional knowledge structure. The talent training scheme is the concretion and practice of talent education's target. Establishing accounting education training project according with the demand that develops a target is a important link to reform accounting education mode. Therefore, accounting education should start from the target of training accounting personnel constructing a whole optimization of training programmes and then according to accounting subject features choose the structure model of professional course system, concrete construction of curriculum system and implementation project of teaching methods, etc.

4.2.2 paying attention to the implementation of quality education and lifelong education of professional accounting.

Roux.Williams noted that since paying attention to professional knowledge in accounting education , some university ignored the cultivation of the students' thinking and communication ability, cause poor quality in accounting students and can not adapt to senior professional accounting, auditing or consulting work. Accounting education should train the student to have a better ability to participate in decision-making management in the enterprise. Therefore, iaccounting education value professional knowledge quality as well as comprehensive quality (including communication ability, flexibility and thinking abilities and continuous learning ability). The so-called quality education is to make the students get a real ability, not dogmatic knowledge, let the student have a basic knowledge ability, have a self-study ability of mastering new knowledge, have a ability of collecting, acquisition and refining the information,have organization, coordination and communication skills. For accounting personnel, it is necessary to know and learn all the tools and information technology and use ,refine and organize the useful information with high efficeince for making effective judgment and decision in the team work. AECC in the communique stressed that the purpose of accounting teaching at school is not training the students to be a professional personnel,when they graduate ,but cultivating the quality that a professional accountant should have in future. Therefore, accounting personnel's learning for a life and continious engineering education reform will become the important issues of accounting necassarily. Accounting personnel constructing the harmonious society must keep learning and update knowledge, besides, they should have not only the solid accounting professional knowledge, but also learn some relevant ecological environmental management aspects of nonaccounting professional knowledge, palying important roles in interdisciplinary knowledge team .

4 Setting Multidisciplinary Coexistence of Accounting Curriculum System and Reforming Assessment Methods of Accounting Professional Course

Our traditional accounting education model focused on knowledge transmission and cultivated a large number of "test-orientated" talents rather than "the application of innovative talents", students lack of adaptability and communication skills and knowledge and lag behind the technology development and can not meet requirements of time. So we must reinstall accounting education knowledge system and curriculum system and focus on the quality education.

4.1 The ecological environmental attribute affect development of accounting discipline

Now the construction of harmonious society quickens intersection and integration between accounting discipline, and the development of accounting show a tendency of integration and marginalization. The development of integration and marginalization of accounting education put forward further request to expand basic subject of accounting education, Setting accounting discipline curriculum system should reflect "thick foundation, broad caliber and flexible module" principle, through integration with different disciplines and penetration in other subject areas, accounting discipline should become accounting courses system that coexist with multidisciplinary, which is the theory and method foundation for the future development of accounting discipline. For example, in order to improve students' study ability and application ability ,expanding public foundation course, increasing professional foundation course, making requirement for the students of accounting of taking some other courses, such as ecological economics, environment management, resource economics, sustainable development economics, etc, and philosophy, ethics, ecology, environment science, etc.

4.2 The main means of traditional course appraisalment is to carry out written test and regarding

The paper scores as the only evaluation standard. In the harmonious age, learning accounting began to value student's practical ability and the disadvantages of traditional way of course assessment began to appear, new course appraisalment needs to realize the diversification of appraise subject. Other than the core courses of accounting, appraisalment of other courses should be assessed by grouping student , making assessment target together by teachers and students, self-assessment and evaluating each other and evaluating result comprehensively by teachers. This appraisalment which take the student as the main body, can play the role of examination fully, make examination scores reflect students' learning ability and the effect objectively, truly and detailly , and be beneficial to cultivating understanding, analysis, judgement and application ability and other aspects of ability and comprehensive quality of students.

5 Establishing Enterprises as the Accounting Education Training Base

More and more case indicated that the accounting plays a more and more important role in the enterprise management practice. In the enterprise environment management activities, if there is no accounting, the effective combination of enterprise's accounting data and environmental effect cannot be achieved .It is belong to accounting to determine the charge standard for urban residents by calculating the processing cost of garbage and sewage. What is the value of the damage of abusing of ecological environment caused by deforestation cut, destroy geometric? If we want to restore the ecological balance, how to consider its spending and revenue? etc. Such difficult problems need to be solved by the combination of accounting, economics, management, environment subject ,etc. Therefore, further training in enterprise field and in practice are important content of accounting education mode. Accounting basic theories and methods penetrated into environment management activity can be a discipline of most widely application of accounting profession and the strongest comprehensive professional qualities.

6 Conclusion

In short, under the ecological environment attribute, the accounting function changes and reshaping of accounting education mode become an important content of accounting reform. On one hand, considering the accounting attribute of the ecological environment, accounting plays the social role more widely, and accounting function extends to a higher level and updated field; On the other hand, the education mode needs to be established by fully embodying course crossing and integration, through revising accounting personnel training target and training program, the implementation of quality education and long-life learning, setting the disciplines coexistence in accounting course system, hence reshaping the accounting education mode, and adapting to the ecological environment attributes of accounting. This is this important conclusion from the paper.

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