

Research on Intelligent Talent Cultivation Mode of Accounting

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Abstract

The development of a new generation of communication technology, big intelligence, mobile cloud, the impact of various industries is increasingly prominent, the digital intelligence era to promote the transformation of traditional accounting to intelligent accounting, the challenge of intelligent talent training for accounting in colleges and universities. This paper is based on the new requirements for the training of accounting intelligent talents in applied undergraduate colleges and universities under the background of digital intelligence technology as an entry point, to meet the new needs of the society and enterprises for the job skills of accounting talents through the transformation of the training mode of accounting intelligent talents, to build the "accounting +intelligent technology" interdisciplinary composite accounting intelligent talents training mode, and to improve the competitiveness of accounting talents. The training mode of "accounting + intelligent technology" interdisciplinary composite accounting intelligent talents, improve the competitiveness of accounting talents.

Keywords

Accounting; Artificial Intelligence; Training Mode.

1. Introduction

In recent years, China's new generation of communication technology innovation and development in the area of big intelligence and mobile cloud, all industries are facing new challenges and opportunities, and the accounting industry has also been impacted. In the accounting industry, the accounting and analysis of data and other work, is the basic ability of accounting personnel necessary, and with the rapid development of artificial intelligence technology, based on the requirements of cost reduction, efficiency and accuracy, part of the large number of repetitive low-value accounting work may be replaced by artificial intelligence financial robots. In this development context, the university accounting personnel training model needs to be transformed and upgraded accordingly, so as to ensure that the training of accounting personnel to comply with the development of the digital economy, and the rapid change of the enterprise synchronisation, in order to do the accounting industry better adapted to the current society and enterprises on the new demand for accounting intelligent personnel job skills.

2. Artificial Intelligence Era Accounting Personnel Training Mode Change

The rapid development of information technology and artificial intelligence technology for the computer industry, the banking industry and the accounting industry have epoch-making significance of progress, but also for the future development of the accounting industry and the training of talents put forward a new proposition. Chen Yuan pointed out that the identification and verification of financial invoices, generation of vouchers and financial statements, and reimbursement in the current big data era can be completed by artificial intelligence [1]. Wang Huacheng and other research pointed out that with the development of the digital economy and artificial intelligence technology to the depth of the industry penetration, the demand for

accounting personnel has changed significantly, the accounting industry is facing a major change, the future of accounting work will appear a lot of intelligent accounting positions, such as "intelligent financial accountant", "Intelligent Financial Engineer", "Intelligent Financial Operator", etc. It is recommended that colleges and universities open courses such as big data and financial decision-making, intelligent accounting, intelligent auditing, etc. and merge them into the numerical intelligence course module in order to better cultivate the students' numerical intelligence literacy and ability [2], and in the current Accounting industry, part of the work can be replaced by big data analysis and intelligent financial robots, in the calculation ability as well as the analysis ability, accounting robots can do more timely and accurate, which is far less than the personal ability of accounting employees, and its 7 * 24 hours work efficiency is also difficult to cross the artificial accounting. Big data, cloud computing, artificial intelligence communication technology has a profound impact on traditional business operations and future development, in view of this, college accounting personnel training should comply with the requirements of the times, re-examine the accounting intelligent personnel training methods and approaches, thinking about the transformation and upgrading of the college accounting intelligent personnel training mode, is now the unavoidable proposition, has practical significance.

3. Problems in the Process of Training Intelligent Accounting Talents in Colleges and Universities

Intelligent accounting talents can not meet the market demand, and traditional accounting talents are out of touch with the needs of enterprises. Due to the rapid development of artificial intelligence, big data and cloud computing, the content of accounting work in society and enterprises has changed. Accounting talent is an important medium for bridging enterprise management and basic data, and plays an important role in decision-making and accurate analysis for the leadership. Jiang Hua proposes that enterprises are in urgent need of talents with solid accounting expertise and strong information technology and numerical intelligence operation ability, while the accounting talents cultivated by private colleges and universities are often only familiar with the traditional accounting knowledge and operation skills, and have little sensitivity to numerical intelligence accounting [3]. Accompanied by the rapid development of information technology, gradually transitioning from accounting informationisation to the stage of accounting intelligence, so in this development process, accounting talents can not adapt to the social market and the enterprise's skills requirements, such as big data analysis, data crawling technology and RPA accounting robots, etc., which put forward the systematic and comprehensive requirements for the cultivation of applied accounting talents in colleges and universities. Traditional accounting positions to accounting, budgeting, financial management class is gradually replaced by the current big data analysis, data mining and RPA financial robots and other digital intelligence technology based on financial analysis of accounting talent, although the primary accounting talent is still in the majority of small and medium-sized enterprises in the financial positions, with the supply of a large number of graduates of accounting class each year, these positions are increasingly towards the low-end, the lack of high-skill Interdisciplinary composite talent quality and lose the competitiveness of talents. In order to meet the social and business requirements, the training of accounting talents in colleges and universities must be interdisciplinary mathematical and intellectual development, mastering skills such as database use, Python data mining and analysis, financial shared services, RPA financial robots, etc., to serve the needs of the new intelligent accounting talent positions and create greater corporate value.

Accounting curriculum system is unreasonable. The carrier of talent cultivation lies in the curriculum, and most of the current curriculum system for accounting talents in colleges and

universities is still in the traditional accounting teaching stage, which does not reflect the modern big data accounting and artificial intelligence requirements. Liu Guocheng et al. proposed that, for the effective integration of information technology courses in accounting in undergraduate college education, most undergraduate colleges and universities have not been truly implemented in place [4], to promote the reform of accounting education related information technology courses are not set up scientifically and comprehensively, the accounting curriculum does not reflect the current "big intelligence, material and cloud" era of the curriculum content, resulting in the training strategy and efficiency of accounting talents can not be effectively implemented. The strategy and efficiency of talent training cannot be effectively improved. Wang Lili et al. pointed out that the current arrangement of financial accounting class time tends to dogmatic accounting ability training, and ignore the establishment of a widely concerned about the concept of "business and financial integration" [5]. At present, undergraduate accounting courses are mostly divided into four categories, general education courses such as Marx, Lenin and Mao, college English, calculus linear algebra and probability and mathematical statistics, etc.; professional basic education courses such as basic accounting, economic law and tax law, statistics, principles of management, macro and microeconomics, etc.; professional core education courses such as financial management, intermediate and advanced financial accounting, auditing management accounting, cost accounting and accounting statement analysis, etc.; comprehensive practice courses such as financial management, intermediate and advanced financial accounting, audit management accounting, cost accounting and accounting statement analysis, etc.; comprehensive practice courses such as financial management and accounting statement analysis, etc. The core professional education courses include financial management, intermediate and advanced financial accounting, auditing management accounting, cost accounting and accounting statement analysis, etc.; the comprehensive practical education courses include accounting information system, financial shared service, EXCEL application in finance, and enterprise behaviour simulation. There is a lack of courses in the curriculum system that reflect the integration of digital technology and business and finance, and since the Ministry of Education has conditions to restrict the total number of hours and credits for students, it is necessary to adjust and re-optimize the existing accounting curriculum system.

Accounting teaching method is single and solidified. In the face of mobile Internet digital technology, the teaching method cannot keep pace with the times, and there is a lack of interaction between teachers and students in the classroom. Jiang Tingting et al. pointed out through the survey research, currently found that students are least interested in the teaching method that is the teacher's main lecture, change the teaching method, improve the quality of teaching is the focus of the current reform [6]. Song Wenxiu pointed out that the time and focus of the teacher's lectures on the standardised treatment of accounting work, students can not link the abstract content of what they have learned with the specific operational processes of the enterprise, and the theory and practice of the two skins [7]. Accounting courses are highly operational and lack of practical training and practice, which often leads to high scores and low ability of students, the current Ministry of Education first-class courses are clearly proposed to online and offline mixed teaching, which requires breaking the traditional teaching methods, the use of microblogging, weibo, microblogging, microblogging, small programs and QQ and other modern communication technologies, to participate in classroom discussions, and the effective use of microclasses, flipped classroom, APP and other teaching methods for indoor and outdoor, classroom and above and below the immersion type of Teaching, so that students participate in the whole process, increase interest in learning, to reflect the "student-centred" three-dimensional teaching mode change.

The evaluation of accounting talents is single. Evaluation of accounting talents is only based on the final examination results, which can't find out the deficiencies in the training process in time,

and lacks process and stage evaluation, which makes the evaluation of accounting talents a mere formality. The traditional teaching evaluation mode can not fully reflect the whole process of student talent training, Lv Nan et al. pointed out that the current assessment of colleges and universities is relatively single, "usual homework + final exam" is still the main means to test the effectiveness of students' learning, most of the examination questions are objective questions, reflecting the students' comprehensive ability, dispersive thinking and flexible application of knowledge, fewer questions, which reduces the effectiveness of students' learning, and reduces their ability to learn. The examination questions are mostly objective questions, reflecting students' comprehensive ability, divergent thinking and flexible application of knowledge, which reduces the requirements for students, and the situation of "discussing heroes and heroines" and "evaluating prizes and awards" prevails [8]. Should use the digital intelligent teaching platform to monitor the classroom activity, student participation rate, offline classroom preparation rate and learning progress, the degree of consolidation of knowledge units, etc., all-round process of investigation and evaluation of the development of students.

4. Design of Intelligent Talent Cultivation for Accounting in The Era of Digital Intelligence

Formulate intelligent accounting talent training programme reflecting "professional + digital intelligence technology empowerment". Revise the accounting talent training programme to reflect the "professional+digital intelligence technology empowerment" accounting intelligent talent cultivation goals in line with the characteristics of universities. In this regard, Xu Qin and others proposed a customised target cultivation method [9], the cultivation goal requires students to have economic management and computer and other related professional knowledge, with strong computer applications, database management and big data analysis capabilities, and be able to engage in accounting and auditing, financial management, and data analysis and other work in a modern technology environment, interdisciplinary, innovative talents. Carry out the "four-in-one" talent cultivation mode innovation, improve the permeability of accounting intelligent talent cultivation by including students' participation in all kinds of accounting intelligent disciplinary competitions, entering off-campus practice bases for intelligent accounting job internships, big data accounting modelling and such as CPA, ACCA certificate exams into the credits and other measures to promote Accounting intelligent talent cultivation programme goal achievement.

Optimise the accounting intelligent curriculum system. In the process of cultivating accounting intelligent talents in colleges and universities, the construction of the curriculum system is the core link. Increase the integration courses of digital intelligence technology and accounting majors to optimise the accounting intelligent course system. For example, increase the content of courses such as Big Data Accounting, Database Technology Application, Big Data Visualization Application, RPA Accounting Robot, Financial Shared Service, IT Audit, Python Application, etc., correspondingly reduce and merge the content of Cost Accounting, Enterprise Behaviour Simulation, Introduction to Accounting, etc., increase the proportion of hours of practical training courses, optimize the curricula Optimise the structure of the curriculum and the structure of capacity cultivation, and build a curriculum system of "professional + digital intelligence technology empowerment" to meet the requirements for the construction of intelligent accounting courses.

Construct an interdisciplinary intelligent accounting practice teaching platform, with dual-teacher guidance through school-enterprise cooperation. Practical skills are the key requirement for the cultivation of intelligent accounting talents, and the construction of a practical teaching platform and school-enterprise cooperation and dual-teacher guidance are

the necessary conditions for the cultivation of intelligent accounting talents. In this regard, scholars Wang Yani proposed to combine the enterprise positions, to build a diversified practical training platform for the integration of industry and finance [10]. Such as building a "big data analysis laboratory", "RPA accounting robot teaching platform", "financial sharing laboratory", "accounting industry academy" and other practical training platforms. Accounting Industry College" and other practical training platforms. Ding Huiping proposed that the construction of accounting practice teaching platform should involve cross-disciplinary teachers and dual tutor teaching in enterprises and universities [11]; Wang Aiguo proposed to unify the accounting platform, business intelligence modelling and visualization [12]. Teachers with rich practical experience in the enterprise can regularly come to the university to teach students within the university, and university teachers can also regularly go to the enterprise to observe the latest skills application of the front-line positions in the enterprise, and the school-enterprise cooperation dual-teacher guidance, to achieve the unity of teaching and practice, the unity of the number of intelligent innovation and practice, and to achieve the enhancement of the interdisciplinary teaching ability of accounting, which is in line with the requirements of the training of intelligent accounting talents.

Improve the teaching evaluation system of intelligent accounting talent training. The teaching evaluation system should be changed from "teacher-centered" to "student-centered" to change the tendency of the university teaching team to rely too much on scientific research in the past, and to ensure that teachers have more time and energy to focus on students in the implementation of the talent cultivation programme. "Professional+Digital Intelligence Technology Empowerment" integration, timely discovery to make up for the weak points in the whole process of student learning, the use of the teaching platform of the whole process of supervision and information and statistical functions, the combination of qualitative and quantitative evaluation, the combination of process evaluation and summative evaluation, to ensure that the students are in a constant progress to a single knowledge learning evaluation to the "knowledge+skills+comprehensive" change to "student-centred". The evaluation of single knowledge learning to "knowledge + skills + comprehensive literacy" multi-dimensional evaluation change.

5. Conclusion

With the rapid development of big intelligence, mobile cloud communication technology, new requirements have been put forward for the cultivation of accounting intelligent talents in colleges and universities, therefore, colleges and universities should reshape the characteristics of accounting intelligent talents cultivation by adjusting the positioning of accounting intelligent talents cultivation objectives, accounting intelligent curriculum, accounting teaching methods and intelligent accounting talents evaluation. Constructing interdisciplinary, school-enterprise cooperation multifaceted teacher-guided curriculum system, increasing diversified whole-process assessment and evaluation methods, turning the challenge of digital intelligence technology into an opportunity for the cultivation of accounting intelligent talents in colleges and universities, and promoting the high-quality development of the social economy.

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