Research on the Training Mode of Intelligent Accounting Talents Based on the Background of Big Data

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Abstract: In today's era of big data, the development and training of intelligent accounting talents is inseparable from the application and support of big data. However, there are still many problems in the cultivation of intelligent accounting talents in my country, and the supply of intelligent accounting talents is far from keeping up with the needs of the society. Therefore, based on the background of big data, this paper analyzes the current problems in the cultivation of intelligent accounting talents in my country, and proposes to improve the intelligent accounting talents training mechanism and improve the overall quality of teachers, so as to provide countermeasures and help for colleges and universities to cultivate accounting talents that meet the needs of the times.

1. Introduction

The five characteristics of big data (large amount, high speed, variety, low value density, and authenticity) are very similar to the nature of accounting data. Accounting data is often huge and complicated. The high-speed algorithm of big data is conducive to the sorting and summary of accounting data. The diversity of big data also provides conditions for the arrangement of various elements of accounting data. At the same time, big data requires the target data to be authentic and effective, and one of the characteristics of accounting information is the authenticity and reliability of its data, which are consistent in nature. Therefore, it is feasible to combine accounting research and accounting data collation with big data.

The so-called intelligent accounting talent is a compound talent that integrates accounting professional knowledge and computer logic. Technical talents use big data analysis and processing technology, computer artificial intelligence technology, IT information technology and methods combined with accounting professional knowledge to conduct professional analysis, logical analysis and data processing on data [1]. In the era of information digitization, the enterprises need digital, technical and management-oriented high-quality intelligent talents. However, the current inefficient, simplistic and inflexible accounting talent training model is far from filling this huge talent demand gap, and the traditional accounting talent training model is facing unprecedented challenges. At the same time, the society's demand for high-quality accounting talents is increasing, and the requirements are getting higher and higher. Faced with massive and diverse information, the society not only needs digital integration and management talents, but also needs insight. Therefore, it is imperative to improve the professional level and quality of accounting intelligent management talents.

Based on the background of big data, this paper analyzes the current problems existing in the cultivation of intelligent accounting talents in my country, and proposes relevant reasonable and feasible countermeasures such as improving the intelligent accounting talents cultivation mechanism, so as to provide a reference for the cultivation of accounting talents in colleges and universities, and promote the healthy and sustainable development of the accounting industry [2].

2. Problems of Training Mode of Accounting Talents in My Country

2.1. The Talent Training Model is Backward and non-Systematic.

There are higher requirements for the data insight and sensitivity of accountants in the era of big data. Although supported by relevant national policies, schools will also make corresponding education plan revisions and updates with changes in education policies. However, at present, the training model of intelligent accounting talents in schools is relatively backward, lacking big data, artificial intelligence, cloud computing, etc. For core courses such as computing, talent training is far from keeping up with the needs of economic development and enterprise development, and lacks a perfect talent training model [3]. Secondly, school education often ignores the training of students' practical training courses, such as electronic tax declaration, accounting informatization, and lacks intelligent training platforms. In addition, school education still adopts the method of teachers' teaching and students' passive learning. The traditional teaching mode which fails to stimulate students' learning initiative and enthusiasm, and hinders students' thinking development and the cultivation of innovative intelligent talents. developing is backward and single.

2.2. There is a Serious Shortage of Teachers

The backwardness of the talent training model is mainly due to the lack of teachers with "cloud" diversified skills in most accounting colleges in my country, and it is difficult to improve the quality of education and teaching. According to the data, the vast majority of accounting colleges in my country mainly employ fresh graduates, some retired teachers or part-time teachers, which leads to an increase in the mobility of teachers and a weakening of the stability of professional teaching quality. As a matter of fact, fresh graduates enter the school as soon as they graduate, lacking practical work experience in accounting, and their professional knowledge, experience and teaching experience are far from matching the teaching needs; while retired teachers have relative experience and However, due to factors such as age and physical quality, their energy is limited, and they cannot adapt to high-intensity modern teaching to a large extent, and such teachers often do not have the new big data analysis ability and the professional teaching ability of modern information technology. Little knowledge of the current new financial software, lack of big data processing and research capabilities, teaching methods still follow the rules and lack of innovation; in addition, part-time teachers are highly mobile and have low stickiness with students, which is not conducive to students' systematic learning and learning. Teacher-student exchange. Therefore, the low overall quality of teachers is one of the main factors hindering the cultivation of intelligent accounting talents [4].

At present, although most accounting teachers have strengthened their learning of relevant big data intelligence expertise, they have not been able to combine computer programming and accounting expertise to form a systematic auxiliary tool. Therefore, new diversified accounting teachers with big data processing capabilities are currently There are huge gaps.

2.3. Derailment of Talent Training and Enterprise Needs

With the rapid development of artificial intelligence and Internet technology, many basic financial

works of enterprises can already be completed independently by artificial intelligence. Therefore, what enterprises actually need today are high-quality professional talents with big data processing technology and comprehensive management capabilities. Therefore, Intelligent accounting talents who are good at data analysis, sorting, management and decision-making have become the "sweet pastry" of the market. However, many accounting colleges still use traditional classroom teaching as a single teaching mode, pay one-sided attention to students' theoretical knowledge education, and lack the cultivation of students' practical skills and digital thinking. Full play, coupled with the lack of new courses related to digital information processing, lead to the disconnection between what students have learned and the actual market demand, and it is impossible to truly apply the knowledge they have learned to work [5]. This situation is unfavorable for students, schools and enterprises: students cannot find jobs suitable for their majors after graduation, school education lags behind and cannot keep up with market demand, enterprises cannot find suitable accountants for positions, and eventually lead to high-end accounting There is a large gap in intelligent management talents, and the development of the accounting industry is unbalanced.

3. Countermeasures for the Training Mode of Intelligent Accounting Talents in My Country

3.1. Improve the Intelligent Accounting Talent Training Mechanism and Speed up the Pace of Reform

Talent training is inseparable from policy guidance, and a sound intelligent talent training mechanism plays a leading role [6]. With the advent of the era of big data and artificial intelligence, the focus of accounting has gradually shifted from accounting to management and decision-making, placing more emphasis on the digital thinking of accountants, highlighting the integration of business and finance, and focusing on the sharing of financial data resources between enterprises. Combined with the characteristics of the current era's demand for accounting talents, change the direction of accounting talents training, combine big data with curriculum settings, cultivate big data intelligent accounting talents, and strengthen students' big data processing ability and computer practical ability.

First, update the accounting professional curriculum system. Integrate modern information technologies such as big data, artificial intelligence, cloud computing, etc., and optimize the course model: set up a training platform for the integration of industry and finance, so that students can deeply understand the relevant business of enterprises and strengthen the application of financial knowledge, so as to avoid the separation of theoretical knowledge and practical business; Add new digital finance courses, integrate data analysis and processing, cloud finance, etc. into the courses, cultivate students' digital and business thinking, intelligent skills, and meet the seamless connection between theory and practice.

Second, build a collaborative intelligent training platform. In addition to the traditional teaching and training platform, an intelligent training platform is also built to deeply cultivate students' comprehensive practical ability of data processing through scenario simulation, job assignment, module training, etc., while strengthening the trainer's teamwork, interpersonal communication, problem-solving and other abilities , allowing students to use modern information technology to participate in the production, operation and management of enterprises in real time, simulate the actual operation process of enterprises, and promote the cooperation and connection of "school, government and enterprise".

Finally, improve the diversified dynamic teaching system. Establish a student-centered teaching concept, use big data, cloud computing and other technologies to create diversified teaching, use flipped classrooms to innovate teaching models, and comprehensively enhance students from the introduction of economic issues, scenario analysis, role-playing, data sorting, business decision-making, etc. The breadth of thinking, the breadth of vision, improve students' management ability,

exercise leadership ability, and improve learning efficiency.

3.2. Strengthen the Construction of Teachers' Team and Improve the Overall Quality of Teachers

The cultivation of modern intelligent accounting talents is inseparable from the modern teaching staff. In order to quickly adapt to the market's demand for innovative intelligent talents, it is necessary to strengthen the construction of the digital and diversified overall quality of the accounting professional teaching team, update the teaching team from multiple aspects, and transform traditional accounting education to digital accounting education. Training and assessment of big data, artificial intelligence, and new forms of the Internet.

Teachers should strengthen their professional knowledge level and education and teaching quality. While mastering traditional theoretical knowledge, they should also learn new concepts and new perspectives under the new form of accounting in a timely manner, constantly update their knowledge structure, broaden their horizons, and keep their ideological level at the "front line" of the industry.

In addition, teachers are regularly scheduled to participate in training. Because some teachers lack practical work experience, they often lack case support in teaching, and empty talk of theoretical knowledge makes students "confused" in understanding. Therefore, the school can strengthen the cooperation with the enterprise, regularly arrange the on-the-job training of its teachers when necessary, and participate in the accounting auxiliary business in the relevant financial department of the enterprise. Through this form, teachers can improve the practical ability of teachers, strengthen the learning and mastery of professional knowledge such as the Internet, big data, artificial intelligence, etc., update the educational concept, and improve the intelligent teaching mode.

Finally, teachers should constantly reflect and summarize. Reflect on whether students' self-learning is the main body of their teaching, whether their teaching thinking is guided by the current new teaching form, whether they are combined with actual cases when explaining professional knowledge, whether the teaching mode is aimed at cultivating innovative and intelligent students, and whether students' abilities adapt to the new form. To summarize and correct mistakes in teaching, focus on strengthening the cultivation of students' innovative thinking, encourage the diffusion of students' digital thinking, and improve students' digital judgment and analysis ability [7].

3.3. Strengthen School-Enterprise Cooperation and Set Up Diversified Courses

Strengthen school-enterprise cooperation, so that the knowledge that students have learned is "grounded", instead of being illusory in the cloud, making students feel that their learning is useless. Although the school will also provide students with practical training courses in daily teaching, most of these courses are simulated training with limited formats programmed through accounting software. There is a big gap in corporate scenarios: the scenarios of simulated training are fixed and single, while the actual accounting work is complex and changeable. This change cannot be reflected in the training system. Students can only experience the specific financial positions., students need to constantly explore and adapt themselves, in order to understand what kind of skills and characteristics the financial personnel really need in the enterprise.

Therefore, strengthening school-enterprise cooperation can make up for this shortcoming. Schools and enterprises should aim at the integration of production and education, and build a bridge for students. Schools send new intelligent operational talents to enterprises, and enterprises provide students with an accounting practice platform. The two are closely combined to embed the daily business of enterprises in school education, implement the task of "production and education" as a sports person. According to the characteristics of market demand for talents, the school develops diversified courses in combination with the new situation in the era of big data, and actively uses

enterprise platforms to allow students to conduct practical training, so that students can implement accounting activities in a real corporate environment and improve accounting training skills, (Table 1).

Table 1 Diversified Accounting Course

Guide	Sorting classes							
Design of Financial Accounting Course Based on Post Demand	1	2	3	4	5	6	7	8
	Fixed asset position accounting	Account of current accounts	Cashier position accounting	Payroll accounting	inventory job accounting	Financial results job accounting	financial position accounting	financial statement accounting
Design of a competency-based curriculum system	Occupational General Competency Module			Occupational Basic Competencies Module		Occupational Position Competency Module		
	language expression skills	computer application ability	Professionalism	economics, management	Basic Accounting Theories and Skills	accounting	financial analysis	Audit supervision
other	Set up a financial shared service center, focus on tax declaration training, Paperless office, strengthening foreign language training, school-enterprise cooperation to strengthen vocational training							
"Three-dimensional integration" teaching mode	Integration of teaching content, integration of teaching places, Integration of teaching methods							

4. Conclusions

The arrival of the era of big data digital economy has brought new vitality to the traditional accounting talent training model. It is an urgent problem which is how to use emerging technologies such as big data, cloud computing, and artificial intelligence to promote the transition of intelligent accounting talents from accounting to management and decision-making. Therefore, schools should change their teaching concepts, train students at different levels, and position them accurately. At the same time,

schools should strengthen the construction of teachers and create an intelligent and compound teaching team. They should promote school-enterprise cooperation, so that students can connect with enterprises in real time. Schools should improve the accounting personnel training mechanism and seek new breakthroughs in education from different perspectives to meet the demand for intelligent accounting talents in the era of big data.

Acknowledgements

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