

Research on the Talent Cultivation of Accounting Professionals in Higher Vocational Education in the Era of Digitalization

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Abstract: With the advent of the digital era, the demand for financial and accounting talent has become increasingly urgent, which also brings many challenges to the training of financial and accounting majors in vocational colleges. The limitations of traditional knowledge and skills have become apparent, which are closely related to the progress of the industry and the reform of education. Therefore, it is necessary to combine digital skills and interdisciplinary thinking. In order to adapt to this change, vocational colleges need to take effective measures, such as adjusting the curriculum, emphasizing the integration of digital technology and finance, and cultivating more practical financial and accounting talents who are better adapted to the digital era to promote the sustained growth of the finance and accounting industry.

1. Introduction

At present, the country is promoting industrial digitalization and digital industrialization, and financial digital transformation and intelligent upgrading are inevitable trends. Promoting the transformation of the overall financial function will help to enhance the added value of the financial function. The Outline of the 14th Five-Year Plan for Accounting Reform and Development issued by the Department of Finance emphasizes that promoting high-quality development is the core task of financial reform and development, deepening the supply-side structural reform is the main line, and strengthening the management of the industry and talent team, continuously strengthening the rule of law and digital support, and accelerating the speed of digital transformation of financial audit. [1]The career development and theoretical level of financial practitioners are facing new challenges, which is the product of financial digitization and intelligent development. At the same time, the training standards and methods of accounting professionals are also facing new challenges. Higher vocational colleges are faced with an urgent mission in cultivating financial and accounting professionals. In order to meet the development needs of the digital age, it is necessary to clarify the target orientation of the training of accounting talents and establish a new form of training mode.[2]

2. The significance of training comprehensive accounting talents in the age of number intelligence

2.1. National strategic development needs

In the era of digital intelligence, it is an important strategic choice to train a new accounting talent system that can meet the needs of high-quality development, which helps to maintain the importance of accounting talents in today's society, and actively respond to major national development strategies. Building a new comprehensive accounting talent training mechanism that meets the needs of national strategic development is a key way to meet the needs of high-quality development. At present, our country is in the stage of high quality development of number intelligence. Therefore, we must deeply study the influence and demand of number intelligence era on accounting talents and adjust the training plan of accounting talents in time.[3]

2.2. The need for enterprise transformation and upgrading

With the steady economic growth and the rise of the era of digital intelligence, company digitalization and green transformation have become an important means to promote innovation and enhance competitiveness. As digital smart and green transformation continues, companies must constantly adapt to new technologies and trends to ensure they are better able to meet future challenges and opportunities. While completing the digital smart and green transformation can be challenging for businesses, it is a complex and important task. In the era of digital intelligence, enterprises need to have a group of comprehensive new financial talents who are proficient in digital technology and have environmental awareness to promote digital intelligence and green transformation and upgrading to meet various challenges.[4]

2.3. The need for intelligent services in accounting

The innovation and application of various digital intelligent technologies have provided strong support for financial work, had a profound impact on the financial management system and operation mode of enterprises and institutions, and will also promote the new development of financial practice and theory. If we want our economy to reach a higher level, we must have better financial services to support the real economy. The power of digital intelligence technology is promoting the development of the financial field, and intelligent finance has become an important challenge faced by financial personnel in the new era. Have a deep understanding of financial and accounting logic, data analysis logic and intelligent decision-making logic, and have strategic thinking to adapt to the needs of financial transformation and upgrading in the new era, which requires finance and accounting talents with comprehensive ability.[5]

3. The challenge of training financial and accounting professionals in higher vocational colleges in the age of number intelligence

The promotion of financial intelligence has reduced the labor costs of accounting practitioners to a certain extent, and the rapid development of Internet + has had a profound impact on the accounting industry. This also makes the teaching of finance and accounting in higher vocational colleges face greater challenges. How to improve the teaching effect of finance and accounting in higher vocational colleges is the key issue. [6]At present, there are still the following problems in finance and accounting teaching in higher vocational colleges:

3.1. There is a disconnect between professional courses and job requirements, which fails to meet the needs of industry positions

Accounting practitioners are facing higher requirements for the construction and development of logarithmic intelligence. Higher vocational colleges should cultivate comprehensive talents with abilities such as data analysis and decision-making assistance, and they need to have knowledge of both finance and intelligent technology. At present, there is a big disconnect between the curriculum of higher vocational colleges and the demand of finance and accounting positions, and the training plan fails to follow the trend of The Times. There is a certain disconnection problem that is difficult to solve, that is, there is a certain contradiction between the teaching arrangement and the demand for training comprehensive accounting talents. [7]The reason for the imbalanced setting of basic subjects and specialized subjects is that the curriculum structure has not been adjusted in time, the training of practical leadership is often neglected in the education system, and the setting of specialized courses focuses too much on theoretical knowledge. In the course design, the training of students' information technology skills is not fully considered. For example, there are deficiencies in the curriculum setting such as big data. The deficiency lies in the low integration of interdisciplinary courses and professional courses, which cannot fully meet the needs of positions in the finance and accounting industry.[8]

3.2. The teaching tools are old and the teaching methods are simple

In today's education system, it is vital to stimulate students' enthusiasm for learning and foster creative thinking, so it is essential to try and apply innovative teaching methods. In higher vocational education, the discipline of financial management faces some challenges in this key area. Although many higher education institutions still adhere to traditional teaching methods, the use of diverse teaching methods and innovative teaching methods is very important to improve the quality of teaching and student achievement. The current teaching methods pay too much attention to the teaching of theoretical knowledge to students, but neglect the importance of cultivating students' independent learning and independent thinking. Although the traditional teaching method has certain limitations in meeting the learning characteristics and needs of different students, its orderly transfer of knowledge is not conducive to cultivating students' critical thinking and practical problem-solving ability.[9] In the teaching process of financial management, students not only need to master theoretical knowledge, but also need to cultivate and use practical skills, which is particularly important. In addition, one of the important reasons affecting the teaching effect is the old teaching equipment. Many higher vocational colleges still use the traditional teaching methods and rely on traditional equipment such as blackboard and chalk, but fail to give full play to the advantages of contemporary information technology. As a result, the diversity of teaching content is limited, students' learning motivation and enthusiasm will be reduced, and the teaching content is simple. This is not advisable.[10]

3.3. Students lack practical experience, and their technical skills are not supported by the practice of digital intelligence

The key to cultivating excellent accounting professionals is to create a high-quality teaching environment. In the teaching of finance and accounting courses, for the majors requiring qualification certification, the courses often focus on cultivating students' professional knowledge and problem-solving skills, which is crucial. However, curriculum teaching cannot stop at this point. For a long time, the training of accounting professionals mainly relies on the combination of study and practice. Practical scenarios provide near-real or virtual financial operations, and these channels

often interact with students to help them better understand accounting knowledge and improve practical skills. However, the involvement of many platforms has also led to the other extreme, which is the mistaken belief that the financial talent produced by schools is out of touch with society and can even substitute for real work practices. [11]In the practice of teaching finance and accounting professional courses through simulation software, students lack of internship or practice opportunities, which leads to their insufficient understanding of enterprises and businesses, and their comprehensive application ability can not be effectively improved. Accounting positions are highly practical, and it is difficult to build more complex application scenarios such as business management, shared services and business analysis. No matter how good the platform is, it cannot replace the real business scenarios of enterprises. The cultivation of comprehensive ability cannot be separated from the practice of real positions of enterprises.[12]

4. Training strategies for higher vocational accounting professionals in the age of number intelligence

4.1. Optimize the curriculum of finance and accounting to improve students' comprehensive ability

In the age of digital intelligence, higher vocational colleges need to pay more attention to the training of accounting professionals, because they need more information in the teaching plan. In order to better adapt students to the needs of the future workplace, it is necessary to strengthen the cultivation of big data skills and improve the curriculum. Optimizing the learning schedule and strengthening the cultivation of numerical intelligence skills are the core of improvement. Higher vocational colleges should strengthen the setting of subjects related to number intelligence, especially the teaching of big data and accounting in higher vocational colleges, so that students can better adapt to the development needs of the number intelligence era. The introduction of data mining, data processing and big data technology into the teaching of finance and accounting majors will help students to have a deep understanding of the basic principles and technologies of big data and lay a solid foundation for future career development. In order to promote the integration of different disciplines, higher vocational schools should abandon the traditional disciplinary isolation, for example, they can set up interdisciplinary courses, such as big data and financial management, the application of big data in the financial field, so that students can learn the professional knowledge of finance and accounting at the same time, understand the practical application of big data in the financial field. [13]Since the application of big data needs to cover the knowledge and technology of various disciplines, the integration between big data and finance and accounting should be strengthened. The teaching methods of case teaching and project-based learning should be introduced in higher vocational colleges, so that students can better understand and master the integration of numerical intelligence and finance. Through practical experience in dealing with specific problems and introducing specific cases and projects, students can deeply understand and apply digital intelligence technology and financial professional knowledge, so as to improve students' comprehensive application ability.[14]

4.2. Strengthen the construction of teachers and train "double-qualified" teachers

In order to ensure the smooth training of comprehensive new financial talents in the era of digital intelligence, higher vocational colleges need to strengthen the construction of teachers, especially to train "double-qualified" teachers. First, by introducing teachers to enterprises for internship or participation in project practice, we can stimulate their enthusiasm for learning, help them better practice teaching concepts, and accumulate more abundant enterprise experience. Second. In the

future, when recruiting teachers to introduce talents, we should pay attention to their skills and reduce excessive dependence on academic qualifications. The ultimate goal is to establish a stable contingent of part-time teachers and form a diverse contingent of teachers. Finally, actively attract employees to the school part-time. We not only require teachers to have solid academic knowledge and excellent teaching and research ability, but also require them to have rich practical experience in enterprises, in order to cultivate a team of teachers who can solve the actual complex business problems of enterprises. This kind of teacher has the dual ability to pay equal attention to theory and practice, and is called "double-teacher" teacher.[15]

4.3. Pay attention to the construction of teaching practice platform, build intelligent accounting practice teaching platform

Higher vocational colleges should not only impart theoretical knowledge, but also provide students with practical opportunities. In traditional school teaching, students will purchase financial software such as Kingdee and UF to simulate accounting computerization. In the era of digital economy, schools must be built on the basis of big data sets and use advanced technologies such as networks and intelligent machines to realize intelligent sharing and processing of financial information. When building an intelligent accounting practice teaching platform, consider incorporating intelligent scenario design and cutting-edge digital technology to more realistically simulate actual operations, although this may bring some challenges. If you only rely on internal technical teams, you may not be able to meet the requirements of the current platform. Therefore, schools should consider factors such as knowledge of cloud computing models, business scenarios, digital technologies, and the scalability of platforms.[16]

4.4. Establish a long-term cooperation mechanism between schools and enterprises to promote students' practical ability in the numerical intelligence environment

In the age of digital intelligence, the field of finance and accounting is about to usher in a new stage of development, and teaching in the traditional classroom can no longer meet the needs of the society for finance and accounting talents. Through in-depth research into the market and business needs, vocational schools have a deeper understanding of the specific job responsibilities and requirements of finance and accounting professionals. In order to promote students' practical ability in the digital intelligence environment, schools and companies can cooperate to establish internship sites and laboratories, clarify long-term cooperation goals and plans, jointly invest in construction, and establish mutually beneficial cooperation mechanisms to promote good interactive ways. [17]Improve information technology skills and practical operation ability. By taking advantage of its own teaching resources and professional knowledge, the school assists enterprises in cultivating talents and providing scientific research support and other services. The enterprise establishes a good interactive relationship with the school, and provides students with practical internship opportunities, teaching resource support and off-campus internship bases. Encourage teachers to practice in enterprises and promote cooperation between academia and enterprises in order to gain a deep understanding of the latest needs and technology applications of enterprises. Schools can invite enterprise experts as part-time teachers to share the latest information practice cases and experiences with students. According to the job requirements of the enterprise, they will review the professional education, teaching content and teaching materials, extract the key knowledge, skills and quality requirements, and build a complete teaching system on the basis of it. [18]Schools can also cooperate with enterprises to let students go to the enterprise internship. In order to better meet the actual work needs, we need to have a deep understanding of the new changes in information technology requirements for work, and through first-hand experience of business processing to deepen the understanding. In order to meet the needs of higher vocational accounting professionals in the big data environment, schools and enterprises can work closely together to provide more

comprehensive and practical information education, and make positive contributions to the development of big data in society.[19]

5. Conclusions

Only by speeding up the reform of education and teaching of finance and accounting and constantly improving the personnel training mechanism can we train more high-level technical talents for national economic construction and social development in the era of information explosion. In order to improve the competitiveness of higher vocational finance and accounting talents, higher vocational colleges should take the initiative to reform the training mode of finance and accounting professionals, seriously examine the problems existing in the traditional training mode, and explore the training ways that meet the contemporary needs. Closely cooperate with industry enterprises to promote the effective docking of talent training and industrial needs, and provide strong talent support for social and economic development.

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