

A New Mode of Accounting Talents Training in Local Higher Vocational Colleges under the Background of Artificial Intelligence Era

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Abstract: Artificial intelligence will bring fundamental changes to accounting work, especially for higher vocational colleges that train accounting majors, and its reform is more urgent and important. Artificial intelligence replaces the position with strong recording and accounting procedures in accounting work, that is, the main employment of talents training in higher vocational accounting major at present. The competition content and evaluation methods of accounting professional skills competition in higher vocational colleges have been perfected, and the achievement evaluation system is scientific and systematic, which can make fair and objective evaluation of the theoretical knowledge and practical skills of students in the competition. After combing the present situation of artificial intelligence application, this paper points out that there are some problems in the construction of accounting major in higher vocational colleges, such as disjointed training objectives, backward curriculum, insufficient teachers and poor training conditions, and then puts forward some strategies for the transformation and development of accounting major in higher vocational colleges, that is, revising the talent training plan, promoting the "1+X" certificate, training teachers and improving the training conditions, so as to provide reference for the training of compound talents of "accounting +AI".

1. Introduction

With the widespread application of artificial intelligence technology in people's work and life, financial intelligent robots have been introduced into the accounting field, which has changed the actual demand for accounting talents in the traditional accounting market. In the face of changes and adjustments in market demand, how to cultivate accounting professionals who meet the development needs of the times has long been an important topic for many vocational colleges to ponder and study. The rapid development of artificial intelligence will profoundly change human social life and change the world." In May 2017, Deloitte, one of the big four international accounting firms, took the lead in launching a financial robot, which can work 24 hours a day and complete the work of more than 40 people a day. Its processing speed is 15 times that of the fastest human employees. The above, nearly 80% of the rules-based processes can be replaced by it. In line with the needs of the times, the training of technical accounting talents with management characteristics under the guidance of accounting skills competition has put forward new requirements for the teaching reform of accounting majors in higher vocational schools. The emergence of artificial intelligence accounting will use computer systems to imitate the consciousness, thinking and operation methods of accountants to complete the accounting work undertaken by accountants. This is a threat to the training of grassroots accountants who serve the production line in higher vocational colleges. It is a challenge. In this regard, accounting educators in higher vocational schools must also update their concepts, keep innovating, reposition the teaching of accounting majors, reset the training goals of accounting talents, and formulate new training programs for accounting talents to adapt to the development needs of the new situation of the accounting industry.

2. The influence of artificial intelligence on the demand of accounting talents

2.1. Lack of understanding of the change of talent demand in accounting industry

With the development of artificial intelligence, most basic accounting positions will be gradually replaced to improve efficiency and reduce costs for enterprises. At the same time, a large number of basic post personnel will face unemployment. At present, no matter what kind of organization, a lot of business is done manually, and the use of computers is just a "recorder" instead of account books and calculations. Accounting work with strong procedures, such as accounting, data comparison, preparation of trial balance, data statistics, checking of current accounts, statements, retrieval of accounting files, etc. Accountants still have the advantages of IQ and EQ. In the processing of these businesses, accountants are more flexible and changeable, and their judgment ability, communication ability, adaptability, learning ability and innovation ability are all better than those of artificial intelligence, and their complicated and changeable business processing is more advantageous than that of artificial intelligence. The current social policy environment and market environment are constantly changing, as are the business and financial policies of enterprises. For unconventional business, the subjective analysis and empirical judgment of accountants are still needed, which cannot be replaced by artificial intelligence. Many schools belittle the impact of artificial intelligence on the accounting industry, fail to adjust the training objectives of accounting professionals in time, and still focus on the training of accounting professionals, or although the training methods have been adjusted, they have not really been put into place.

2.2. Talent training objectives and curriculum system can't meet the market demand

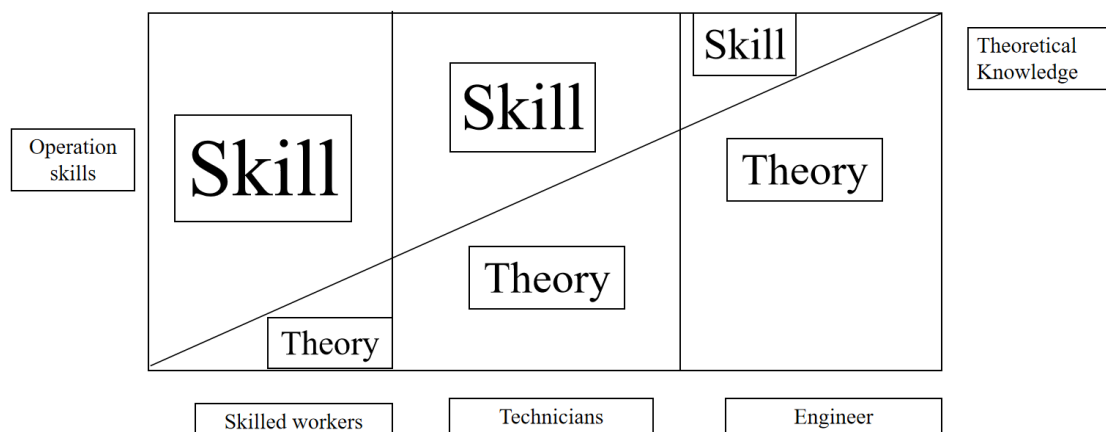


Figure 1 Schematic representation of career theory

In practical work, financial work such as data entry, collation, reconciliation, subsidiary ledger and general ledger compilation is done by accountants. Artificial intelligence is not the upgrade of computerized accounting. With the popularization of artificial intelligence, financial personnel will inevitably change to high-end financial management talents. Artificial intelligence helps accountants to transform and upgrade, and improve their work level and value. With the help of artificial intelligence, accountants can change from providers of basic accounting information to managers of accounting information, and from grassroots accountants to management accountants. As the main exporter of accounting professionals, higher vocational colleges should conform to the actual development requirements of artificial intelligence era, adjust the training mode of accounting professionals based on market demand, and cultivate value creators who know financial analysis, financial forecasting, strategic planning and risk control. The focus of curriculum design for accounting majors is generally accounting ability and computerized operation ability, taking economic law, basic accounting, cashier practice and financial regulations as professional basic courses, and taking primary accounting practice, intermediate accounting practice, cost accounting, financial management, trade accounting, auditing practice, tax payment practice and financial statement preparation as professional core courses. These courses occupy most of the class hours

except public classes, especially the primary and intermediate accounting practice courses account for the largest proportion of class hours. If we want to train professionals for the society, we must do a good job in the assessment of accounting majors before they leave school and enter the post, so that every accounting graduate can quickly enter the post. Schematic diagram of occupation theory is shown in Figure 1.

3. Suggestions on training accounting professionals in artificial intelligence era

3.1. Change educational idea

For accounting staff, professional ability is an important core of accounting professional activities. Therefore, in the process of carrying out the evaluation system for students, if only the students' theoretical knowledge is assessed, it can't fully reflect the students' actual professional ability, and it needs comprehensive evaluation in many aspects to truly reflect the actual degree of students' mastery of theoretical knowledge and professional skills. One is engaged in financial consulting, and the other is the application development and maintenance of artificial intelligence. Obviously, the first direction needs to have a certain theoretical foundation and practical experience, which is not suitable for higher vocational students with poor foundation. On the contrary, the second direction should be the training goal. At present, the financial robot is only used in large enterprises, because of its high cost, and it needs to be specially developed by a professional company according to the specific process of the enterprise. However, with the maturity of artificial intelligence technology, more and more enterprises will use financial robots, which requires a large number of basic design and maintenance personnel. At present, from the perspective of the age and professional level of professional teachers in higher vocational colleges, most of them are directly recruited to teaching posts from major colleges and universities. Basically, they have a bachelor's degree or above, have a relatively high level of education, and are rich in theoretical knowledge. However, they lack practical work experience in enterprises, and their ability to comprehensively apply accounting skills is relatively weak. Enhance the reserve of professional knowledge. The application of artificial intelligence has set off a wave of social and economic changes, and the employment situation of accountants is still grim, so it is necessary to change accounting talents to compound talents. Accounting education should consolidate accounting foundation, financial accounting and other courses covering financial knowledge, and combine accounting professional qualification examination and other means to broaden the learning of management accounting, financial management, analysis and other knowledge.

3.2. Remodeling the training goal of accounting talents

Under the background of artificial intelligence, the training mode of accounting talents must break the traditional ability training system with accounting as the core. First of all, accountants need to face a career transformation, from accountants to financial management talents. In recent years, there has been a surplus of people engaged in basic accounting in finance, but there is a shortage of financial management talents. The intelligent application of financial robots replaces accountants in accounting and data processing, and improves work efficiency. The positions of basic accountants will be continuously reduced. At present, it is in the third stage of the development of accounting informatization, namely, "internet plus Intelligentization". Intelligent technology, financial cloud, big data, mobile payment, electronic files, blockchain invoices and other technologies will profoundly affect accountants, and the integration of industry and finance will also affect accountants. However, at present, most courses in higher vocational colleges are outdated, not involving new technologies, especially data analysis and modeling. It's better to be in a real work situation or a simulated work situation for the assessment and evaluation of accounting majors, so that the ability can be assessed through real work tasks. This is because carrying out real work tasks through real working environment is more conducive to obtaining real ability evaluation results, and to cultivate students' interpersonal skills, cooperation skills and other important professional qualities, it is necessary to strengthen the training of accounting teachers, strengthen

the training on artificial intelligence and big data, so that teachers can "go out" from the narrow vision of traditional accounting majors, change their concepts, establish the concept of deepening learning and lifelong learning, and explore the integration of man and machine. The structural types of the current curriculum system of accounting major in engineering colleges are shown in Table 1.

Table 1 Structure types of current curriculum system of accounting major in engineering colleges

Sequence number	Overall curriculum structure	Sample number	Sample rate
1	Public required course-professional basic course -Professional core courses -Professional elective courses -Practice class	12	80%
2	Public required course-professional basic course -Classified professional core courses -Classified professional elective courses -Practice class	3	20%

4. Conclusions

Aiming at the problem of practical training teaching in colleges and universities, it is suggested that colleges and universities should purchase the latest version of practical training software synchronized with artificial intelligence, and strive to achieve the synchronization between practical training and accounting practice. In the accounting curriculum system, based on the traditional professional curriculum, we can optimize the embedded curriculum modules such as informatization and management accounting, and add optional items with management accounting content. In the professional core course module, the courses or contents that can be permeated with management accounting elements and information elements can be used by means of scenario simulation reproduction, task guidance, etc., so that students can be there. Through the information of business process and business data provided by the virtual full simulation environment, students' self-judgment and decision-making ability can be exercised, and their ability of improvisation, communication and interaction can be enhanced, so as to cultivate students' essential professional basic quality. Keep learning, and you won't be eliminated. The fourth is to cultivate students' innovative ability. Only by cultivating students' innovative spirit and ability can students always have an advantage in the future man-machine competition.

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