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Research on the Cultivation Path of Finance and Accounting Professionals under the Background of Financial Data Intelligence

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Abstract: Under the background of digital intelligence era, enterprises are in a critical period of rapid transformation and upgrading, which puts forward new requirements for financial professionals. Local colleges and universities are faced with great challenges in personnel training mode. They must adopt ways such as adjusting curriculum structure, diversified cooperative education and introducing new technology to train comprehensive talents of finance and accounting to adapt to the new industry mode.

Keywords: Number intellectualization; Accounting major

2024 is seen as a key year for the construction of digital China. According to the National Bureau of Statistics, the gross domestic product (GDP) in the first quarter of 2024 reached 29.6 trillion yuan, and the information transmission, software and information technology service industry grew by 13.7 percent, showing the important role of the digital economy in economic growth.

At present, in the process of accelerating the high-quality development of China's economy and society, the innovation and application of technologies such as artificial intelligence, satellite Internet, and autonomous driving have subverted and reshaped traditional production and life styles, and constantly triggered deep-seated social reforms. "Intelligent financial management system construction" with value mining as the core and data intelligence technology as the support has become the development trend of enterprises, which also puts forward new requirements for the talent training mode of finance and accounting majors.

1. Enterprise overall digital intelligence development trend

1.1 "Smart finance" is the inevitable demand of enterprise financial development under the background of big data

The White Paper on the Global Digital Economy in 2023 issued by the National Academy of Information and Communication mentioned that the role of data elements in the social and economic system will be comprehensively strengthened. The Internet Industry Research Institute of Tsinghua University summarized ten trends for the development of China's digital economy in 2024, including the further integration of digital infrastructure construction and industrial digital ecology, and the acceleration of the construction of cloud computing, blockchain, and artificial intelligence infrastructure for data element markets and enterprise digital scenarios. These trends reflect the deepening application of digital technologies in the real economy, which will further promote the development of core industries and the optimization and upgrading of economic structure, so as to achieve high-quality development.

According to the statistics in the "National Digital Intelligence Financial Industry Development Analysis Report" issued by the National Digital Intelligence Financial Industry Integration Community, 57.15% of enterprises have a clear financial intelligence strategic plan and practical action, bringing fundamental changes in thinking and management methods.

1.2 The ultimate goal of the enterprise financial intelligent reform is to pursue "the combination of data and intelligence with value finance"

The two most critical elements in the development of financial intelligence are "data and intelligence".

According to the "National Digital Intelligence Financial Industry Development Analysis Report" released by the National Digital Intelligence Financial Industry Integration Community, enterprises have explored a variety of financial intelligence and industry

financial integration according to their own financial disclosure and business needs, and have realized financial automation scenarios such as bill collection, accounting, tax declaration, cost collection, and fund monitoring. And merchants credit rating, marketing analysis, product pricing, market selection and other business enabling scenarios. At present, the objectives of the implementation of data intelligence in enterprises are to improve the level of financial automation and financial work efficiency (87.76%), promote the integration of industry and finance to improve the quality of business operations (80.61%), and unify the data of industry and finance to improve the accuracy of business decisions (71.94%). Increasing the value contribution of finance in terms of profit/revenue/cost (51.53%) and strengthening information communication among external business associates (30.1%) are also urgent goals that enterprises hope to achieve through financial data intelligence.

1.3 Traditional accounting departments are faced with unprecedented challenges

In the context of the digital technology revolution, the financial department faces challenges, such as shortage of high-end talents and redundancy of entry-level talents, homogenization of skills, single business model, increased compliance risk, insufficient internationalization, stereotyped and conservative industry image... Etc., the responsibility requirements are improved to "integration of data and intelligence, value finance", which includes the transformation of enterprises from traditional accounting to intelligent accounting through digital and intelligent technology, and also includes the dual transformation of financial functions from "safeguarding value" to "creating value".

Data resources are the basis for the survival and development of enterprises. In the financial industry, enterprises can realize real-time monitoring and risk assessment of transaction data by introducing blockchain technology and artificial intelligence algorithms, improve the security and efficiency of financial services, and increase investment in the systematic construction of data center and industry-financial integration management information systems. Rapid change in industry and financial integration analysis and intelligent financial management system construction.

2. The change of financial data intelligence brings new requirements of financial personnel business ability

2.1 The requirements of the position have changed

According to the Outline of the 14th Five-Year Plan for Accounting Reform and Development, the scale of the CPA industry in the future has reached more than 320,000 people, and the total scale of accounting personnel is more than 12 million, only among which the annual income of the CPA industry is predicted to be 150 billion yuan. There is an increasing demand for emerging positions such as intelligent financial accountants, intelligent financial engineers, intelligent financial operators and intelligent financial planners, which not only require traditional accounting knowledge, but also need to operate intelligent equipment, carry out system design and master intelligent algorithms.

In the "National Data Intelligence Financial Industry Development Analysis Report", from the perspective of enterprise financial data analysis manpower investment, 30.61% of enterprises have full-time financial analysis positions, 48.98% of enterprises have financial positions containing data analysis work content, data analysis ability has become a basic requirement for financial department personnel.

2.2 The change and upgrade of the role of financial talents

The drive of human capital is also one of the important driving forces of the intelligent transformation of enterprises. The reform of financial intelligent transformation requires the subversion and upgrading of the responsibilities and roles of financial supervisors, financial managers and financial accounting personnel.

2.3 Financial personnel should have all-round ability

With the penetration of cloud computing, mobile Internet, blockchain and other digital technologies in financial work, driven by the new development goal of "value finance", personnel are required to take the initiative to innovate, integrate into the business and integrate into the strategy. First, they should have the ability of data analysis and integration, master the statistics, analysis and processing technology of big data, and be able to integrate and apply multi-source heterogeneous data. Understand the business implications of data, analyze the impact of emerging business models on financial reporting and tax processing, explore investment opportunities in the industrial chain, etc. Second, the ability to use new technologies and new means, proficient in the operation of ERP, CRM, SCM and other new information systems, to achieve rapid data collection, processing and report output; The third is to have continuous learning ability, maintain technical sensitivity and enthusiasm for learning, timely grasp the trend of new technologies, and explore the application of new technologies in financial work.

3. The training mode of accounting professionals in colleges and universities must change accordingly

In order to meet these new needs, the professional education and talent training model of finance and accounting needs to be reformed and innovated, which includes cultivating students' hard skills (such as data processing ability), soft strengths (such as communication ability, teamwork ability) and sound personality (such as work ethic).

3.1 Optimize the curriculum system and develop a cross-integration discipline system

The deep integration of financial business and modern technology continues to give birth to new business forms, new models and new products, which requires finance and accounting graduates to not only understand traditional financial theories, but also have a full understanding of the frontier of modern information technology and the development of digital economy, and have the developmental ability to adapt to digital transformation.

Interdisciplinary integration and innovation are the inevitable trend of the development of finance and economics. The new discipline of finance and economics in colleges and universities must meet the needs of financial talents in the intelligent era, break the inherent discipline boundaries, adjust and upgrade the existing discipline professional system, realize the organic integration of finance and economics with science, engineering, agriculture and medicine, and actively integrate cutting-edge technologies such as artificial intelligence, blockchain, big data and the Internet of Things to build a cross-integrated new discipline system of finance and economics.

3.2 Integrate multi-party resources and establish multi-party cooperative education mechanism

Colleges and universities are gradually losing the monopoly position of knowledge creation and inheritance, enterprises are gradually becoming the main body of technological innovation, and the industry talent training shows a diversified trend. Cross-boundary collaboration between schools and enterprises is becoming an inevitable choice for scientific research and talent training of " new finance and economics".

Colleges and universities should actively invite local governments, enterprises, industry associations, and outstanding alumni to participate in curriculum construction, dispatch teachers to enterprises for training, set up a cross-sectional and double-qualified faculty team, integrate cross-departmental and cross-college resources on campus, unite with other colleges and universities and off-campus institutions, and create a multi-party education mechanism of "production, learning, research, competition, innovation, and construction". Timely sharing of information related to the development of digital industry and technology, and fully realizing the full integration of theory and practice.

3.3 The application of emerging digital technologies to promote the training of high-quality financial talents

Higher education has entered the era of digital intelligence, and the digital technology driven by artificial intelligence has broken the traditional time and space restrictions, virtual and real boundaries and structural ways, and changed the form of higher education in the digital era. First, the digitization of educational resources has broken the boundary of time and space, realizing distance education and delayed education; second, the application of digital technology has broken the boundary of virtual and virtual, realizing the interactive integration of reality and virtual; third, the extensive application of artificial intelligence has brought new changes in teaching and learning models, transforming learning from large-scale standardization to personalized intelligence. AI has gradually shared the pressure of batch homogenization of teachers and changed the traditional education form and education structure.

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