

# Analysis of the Training Path of Accounting Professionals in Colleges and Universities under the Background of big Data

Xiaoxiao Zhou

Lanzhou Petrochemical University of Vocational Technology Lanzhou , Gansu Province 730000

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**Abstract:** This paper summarizes the problems of talent training from the perspective of big data, and then discusses the path of improving the quality of professional talent training, mainly from the aspects of clarifying talent training goals, reconstructing the professional curriculum system, and innovating theory and practical teaching, hoping to provide reference and reference for the training of accounting professionals.

**Keywords:** Big data; College Accounting; Talent development

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## Introduction:

Under the background of big data, the development of accounting business towards electronic and informatization can free staff from cumbersome basic work, promote data collection, integration, analysis and processing, and prediction, and provide a basis for management optimization and scientific decision-making. The accounting function has changed, and the requirements for professional talents are higher, and talents with big data thinking and data processing capabilities are required. Based on this, the training of accounting professionals in colleges and universities must be adjusted, combined with the development of the industry and the needs of accounting business processing, and make changes in all aspects to ensure that the accountants finally trained can keep pace with the times and meet the needs of the post. In this way, the employment rate of accounting majors will increase, and it will also lay the foundation for students to develop in the accounting field.

## 1. The main problems of accounting professional training under big data

### 1.1 The positioning of talent training goals is inaccurate

Under the background of big data, the training of accounting professionals in colleges and universities has failed to turn in time, the target positioning is inaccurate, and the information literacy training is ignored, which seriously affects the quality of talent training. This problem in the training of accounting professionals is mainly due to the lack of development connection with the industry, which is limited to the traditional talent training thinking and model. Professional teaching is a step-by-step theoretical explanation, focusing on the cultivation of basic accounting skills, and less training on how to collect and analyze data, as well as data prediction. Students do not have a strong enough awareness of information and big data thinking in professional learning, lack of comprehensive information literacy, and cannot meet the requirements for accounting professionals under the background of big data, and employment is bound to encounter problems, which is not conducive to the development of China's accounting industry.

### 1.2 The professional curriculum system is unreasonable

Under the background of big data, problems in the training of accounting professionals are mainly caused by the imperfect curriculum system. Professional talent training lacks understanding of industry development under informatization and big data, and the

positioning of talent training is inaccurate, in this case, there will be greater problems in the construction of the curriculum system. At present, the training of accounting professionals focuses on the ability training of accounting, auditing, information processing and other aspects, and lacks management accounting related courses and content. Under the big data, the accounting function has been further expanded, there are great changes, some simple accounting business can be replaced by computerization and information means, and modern data processing and prediction capabilities are more important. The lack of relevant content and training in teaching will inevitably make its data mining, processing, signature, prediction and other capabilities not strong enough.

### **1.3 There are problems in theoretical and practical training teaching**

In the teaching of accounting major, theoretical teaching has a single form and is not closely integrated with practice. The accounting profession has high requirements for practical ability, no matter how good the theory is mastered, it will not be applied in business processing and has no practical significance. In the current training of accounting professionals in colleges and universities, there are unsatisfactory results in practical training, insufficient understanding and ability of some teachers' practical teaching, unreasonable content of practical training, and inappropriate practical training arrangements and methods, resulting in low students' hands-on ability and ability to deal with problems, and it is difficult to meet the requirements for professional talents under the background of big data.

## **2. The training path of accounting professionals under big data**

### **2.1 Clarify the training goals of professional talents**

The determination of professional talent training goals is very important, which is leading for the establishment of professional curriculum system and the formulation of professional teaching plans. Under big data, the accounting profession should be repositioned, and the investigation should be done for the development of the industry, go deep into various industries to understand the work of accounting positions, clarify new changes, and strengthen communication with enterprises and outstanding practitioners, clarify the requirements for accounting personnel, take actual needs and talent development as the guide<sup>[1]</sup>, determine the talent training goals, and then conduct in-depth and comprehensive research on how to implement the goals.

Under big data, the accounting industry needs compound talents, who must not only have financial management capabilities, but also have management accounting capabilities, and at the same time have informatization and big data thinking and capabilities. In this way, we can rely on information technology to quickly complete the basic work related to financial accounting, and according to the accounting information and other information mastered, on the basis of integration and analysis and processing, excavate useful information to provide a basis for forecasting and decision-making, and strengthen risk control ability, budget management ability, internal control and audit ability, auxiliary management ability, information literacy through teaching, realize the extension and expansion of accounting functions, train students into compound talents, and make them better adapt to the development of the accounting industry.

### **2.2 Reconstruct the curriculum system**

Under the background of big data, in order to meet the market demand, the training of accounting professionals must reconstruct the curriculum system. In the process, enterprises should be allowed to participate in it, jointly discuss the development situation of the industry, combine the determined talent training goals, refine the requirements for talents, and then establish a curriculum system. Course construction should take into account the requirements of financial accounting and management accounting, but also highlight big data technology, such as setting up accounting modules, financial analysis modules and decision-making modules<sup>[2]</sup>, and at the same time integrating big data application course content, generally mainly involving cloud computing, as well as big data mining, analysis, processing, and intelligent business and other related content.

Strengthen exchanges with accounting firms and enterprise accounting practitioners, update course content in a timely manner, and introduce some real teaching cases to guide students to analyze and deal with them, so as to cultivate practical ability and develop professional ability. The accounting major course should incorporate cybersecurity-related content and add XBRL foundation courses. Accounting professional courses should also consider the job needs, and set up supporting computer application courses and accounting operation courses. It should be noted that the construction of the accounting course system should start from the overall perspective, comprehensive analysis and research, and avoid duplication of course content.

### **2.3 Innovative theory and practical teaching**

Under the background of big data, accounting talents have higher requirements for hands-on ability, and need to have comprehensive skills and abilities, so it is necessary to strengthen practical training. Teaching should allow students to learn by doing and learning to do, teaching can not only put theory before practice, but also integrate doing and learning, so that students can learn while

doing, master theory in independent thinking and analytical inquiry, and promote better practice and problem solving. Teaching can adopt the Internet + accounting teaching mode, teachers produce learning courseware and provide learning materials, students watch and operate independently, learn by doing, teachers supervise learning and practical training, data analysis for online learning information feedback, master the actual learning situation and problems, and conduct targeted teaching and organization of practical training around difficult points and difficult problems in classroom teaching. MOOCs and micro-course teaching, or project-based teaching, combined with the requirements for accounting professional and professional ability under big data, design projects, or introduce real projects, adhere to project-oriented and task-driven, let students use their hands, brains, and mouths in specific environments and work tasks, and enable them to use accounting software to exercise and strengthen accounting capabilities, information acquisition capabilities, data mining and processing capabilities, and prediction capabilities.

Practical training should do a good job in the construction of accounting experimental platform, deepen cooperation with enterprises, jointly determine the content of practical training based on reality, create a real accounting work environment, and guide students to do and think about dealing with problems. The training of professional talents should allow students to enter the enterprise, understand the accounting workflow and content, make them clear about the knowledge, skills and literacy they need to have, and make them set a post for internship, improve their comprehensive literacy in the process, and develop into compound talents.

### **3. Concluding remarks**

To sum up, under the background of big data, the accounting industry has undergone relatively big changes, and in the face of this situation, the training of accounting professionals in colleges and universities needs to be changed. In the process of change, colleges and universities should be guided by the development direction of the industry and the demand for talents, adhere to people-oriented, re-establish talent training goals and professional curriculum systems, and carry out targeted teaching innovation and deepen school-enterprise cooperation to ensure that the cultivated accounting talents can adapt to the era of big data and lay a solid foundation for their future career development.

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