

Research on the transformation path of application-oriented undergraduate accounting talents training in the era of “Great wisdom moving cloud”

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Abstract: Under the background of “big wisdom moving cloud” era with the rapid development of emerging information technologies such as big data, artificial intelligence and cloud computing, the development of economy and society has undergone great changes. Accounting functions need to adapt to the changes of the information age, and the transformation of accounting personnel training mode to intelligent direction is the core issue that application-oriented undergraduate colleges need to solve urgently. Based on this, this paper takes the new requirements for the training of applied undergraduate accounting professionals in the era of “big wisdom moving cloud” as the entry point, takes the training of intelligent accounting talents as the core, and builds a three-part intelligent accounting professional training model of “financial thinking, numerical intelligence technology and moral value” to comply with the new requirements of economic and social training of accounting talents.

Key words: Great wisdom moving cloud; Application-oriented undergraduate; Personnel training

Introduction

“Great Wisdom moving cloud” is the era of integration and penetration of information technologies such as big data, artificial intelligence, cloud computing and the Internet of Things, and various industries in the country have ushered in unprecedented challenges and opportunities. At present, a new round of industrial transformation and scientific and technological revolution is developing in depth. The 14th Five-Year Plan for Digital Economy Development proposes that the theory and practical knowledge of accounting major in applied colleges and universities should be integrated into the relevant emerging technologies in the era of “Great Wisdom moving Cloud”. Colleges and universities should deeply grasp the positioning of accounting professionals in the era of information technology. To build a training system of accounting talents who understand technology, cross-discipline and can innovate, and help cultivate new accounting talents with interdisciplinary consciousness and strong innovation ability. In the era of “great wisdom moving to the cloud”, the quality of talents is an important constraint on the reform and development of the training of accounting talents. Colleges and universities are the main positions of the training of accounting professionals. At present, there are still practical problems such as the training goal is not forward-looking, the curriculum is not systematic, the teaching means is not innovative, and the teaching content is lagging. This traditional accounting professional talent model can no longer meet the requirements for application-oriented undergraduate accounting talents in the era of “great wisdom moving cloud”, accounting talents need to be transformed to the direction of intelligence, application-oriented undergraduate accounting talents training should keep pace with The Times, and explore the transformation path of application-oriented undergraduate accounting talents training under the background of “great wisdom moving cloud” era. It is of significant significance for cultivating high-quality accounting talents who can adapt to digital information technology.

I. The necessity of the transformation of application-oriented undergraduate accounting talents training

1. The promotion of financial intelligent data technology

In the traditional accounting work mode, the information separation between various departments or enterprises within the enterprise is easy to cause information islands, resulting in the vast majority of valuable data information can not be fully utilized by the enterprise. In the era of “big intelligence moving cloud”, it is a general trend to realize information sharing through the integration of industry and finance. Big data technology with strong objectivity is one of the financial and accounting data analysis tools. The data information provided by big data technology has strong systematism, timeliness and accuracy, which are consistent with the quality requirements of accounting information. Compared with traditional accounting information technology, big data technology can greatly improve the frequency of acquisition of accounting information and the efficiency of use. It can collect internal and external financial and non-financial data of enterprises, collect, summarize, sort out and analyze massive data, and extract data information with more added value to enterprises, which is conducive to improving the accuracy of decision-making by management. According to the results of the “Top Ten information technologies affecting Chinese accountants in 2022”, it can be seen that business intelligence information technology is emerging in an endless stream, financial cloud technology has been favored by enterprises, and accounting big data analysis technology ranks second. This situation puts forward higher requirements for accounting staff, who need to have data mining, analysis, processing and processing and other technical application capabilities. Therefore, the training mode of accounting talents in application-oriented undergraduate colleges and universities needs to be continuously updated and iterated with intelligent technology, which is old and new on the basis of traditional mode.

2. The transformation of the financial operation mode of enterprises

The rapid change of digital intelligence technology has a subversive impact on the working mode of enterprise finance and accounting.

The basic repetitive work items such as accounting, recognition, measurement, recording and reporting will be replaced by intelligent information technology. At present, the demand for applied accounting professionals in the industry shows an inverted pyramid structure, and the demand for grass-roots accounting personnel is gradually reduced, while the demand for decision-making accounting talents with intelligent information technology practical operation and application ability is greatly increased. In the transformation process of the era of “big wisdom moving to the cloud”, the cross-integration of professional theoretical knowledge and numerical intelligence information technology is the core competitive ability that accountants should have, which forces the accounting staff of enterprises to constantly improve the application ability of the integration of industry and finance, so as to prepare for a rainy day and provide forward-looking and persuasive decision-making information for enterprise managers. Application-oriented undergraduate colleges should focus on the transformation of enterprises’ financial operation mode, make adjustments in the training system of accounting talents, and cultivate high-quality application-oriented talents who can adapt to the transformation of enterprises’ financial and accounting work mode.

II. Current situation of application-oriented undergraduate accounting talents training

1. The training mode of accounting talents does not match the needs of the intelligent era

The current financial and accounting industry talent pyramid distribution, the traditional accounting accounting talent emerge in an endless stream, but the high quality applied accounting personnel are few. The traditional accounting work has been replaced by big data, artificial intelligence and financial robots and other technologies. The update and iteration of information technology has put forward higher requirements for the professional skills of accounting talents. Accounting professionals with technical capabilities such as data mining and data analysis are more easily favored by enterprises. However, the training mode of accounting talents in most applied undergraduate colleges is out of line with the requirements of accounting professionals in the intelligent era, making it difficult for students to adapt to the rapidly changing economic environment and technological changes. In order to effectively cope with this challenge, applied undergraduate colleges should explore new training modes of accounting talents, and train students to have solid professional skills. As well as intelligent management accounting thinking.

2. The information technology of accounting theory teaching is in vain

In order to adapt to the changes in the demand for accounting professionals in the information age, the teaching syllabus of accounting major in most undergraduate colleges has been reformed, integrating online practical teaching into offline theoretical courses. Courses such as cost accounting, management accounting, tax law and audit have increased the proportion of online teaching hours. In addition, the teaching methods of theoretical courses have been continuously optimized by means of information technology, and most courses effectively interact with students through integrated online and offline teaching methods. However, the essence of most online practice courses is to teach theoretical knowledge in computer rooms with the help of information-based teaching methods, and students’ ability of data analysis and accounting information processing cannot be effectively improved. The reason for this situation is that the training of intelligent accounting professionals in most application-oriented undergraduate colleges is still in the exploratory stage. The integration effect of accounting courses and information technology means is not obvious.

3. Lack of professional computer courses

In the era of “big wisdom moving cloud”, students majoring in accounting not only need to have basic skills of accounting accounting, preparing financial statements, financial tax planning, etc., but also need to learn data programming and data analysis operation ability based on computer major. At present, skill courses of financial and accounting software operation are blooming everywhere in applied undergraduate colleges, and students can basically master practical operation projects such as simple accounting and teller training, tax payment practice training, cost management accounting training, etc. However, big data-based financial big data analysis and visualization, Python financial application, RPA financial robot application and other courses are not yet popular, which hinders the development of intelligent accounting talents. Only focusing on practical courses of financial and accounting software, while ignoring the blessings of courses related to computer majors, can not meet the needs of high-quality accounting talents for the development of The Times.

4. Lack of complete practical teaching system

At present, the practical teaching arrangement of some application-oriented undergraduate colleges lacks reasonable thinking, and there is a phenomenon that theory is emphasized rather than practice. Practical teaching is still mainly aimed at exam-oriented education, and theory and practice courses are separated from each other, and the two cannot be effectively connected and integrated. Practical courses mainly focus on cultivating students’ ability of accounting records and accounting, and rarely involve practical training platforms related to financial integration and business intelligence accounting, which is easy to cause the strategy of accounting talent cultivation transformation to float on the surface. Some colleges and universities take the lead in actively introducing intelligent audit training, financial sharing training, VBSE virtual simulation comprehensive practical training courses, but little effect, mainly has not yet formed a complete practical teaching system. Accounting practice teaching should be composed of multiple teaching links, teachers should be clear in the teaching process of each teaching objective, teaching links and practice content, so that the course content formed an organic whole, for intelligent accounting practice courses should establish a standardized and complete practice teaching system, which is more beneficial than blindly opening courses.

III. The transformation path of application-oriented undergraduate accounting talents training

1. Adjust the training objectives of talents

Under the environment of “big wisdom moving to the cloud”, application-oriented colleges and universities pay more attention to top-level design, continuously optimize talent training programs, and pay close attention to the latest progress in the field of information technology in each specialty. At the level of developing talent training goals, they closely integrate relevant information technology elements such as big data, artificial intelligence, cloud computing and blockchain. With the popularization of artificial intelligence in the financial application level, the emergence of financial robots is bound to replace the basic work of accounting personnel. In the near future, accounting personnel needed by the society will certainly play a role in the work that artificial intelligence can not play. Accounting personnel will pay more attention to the ability to analyze data and forecast management, so the future of the society for good professional skills, strong analytical ability, good at unity and cooperation of comprehensive high-quality talents demand is becoming stronger and stronger. Application-oriented undergraduate schools should pay more attention to students’ information technology application ability, business practice ability and business decision-making ability, and promote the transformation of accounting talents from “traditional accounting type” to “value management type”.

2. Promote the deep integration of production and education

Faced with the new situation of “big wisdom moving cloud”, the traditional basic knowledge of accounting has been difficult to meet the needs of the new era. With the development of computer technology, the traditional accounting system has been gradually replaced by intelligent accounting system. For the training of high-quality accounting talents, students are required to master the basic theoretical knowledge of accounting, but also to master the basic knowledge of financial management and management accounting, and integrate financial management ability with accounting ability. In the learning process, students should take the initiative to participate in innovation and entrepreneurship activities, integrate their knowledge with the financial data of the enterprise, so as to predict, analyze and control the financial data of the enterprise, and then cultivate students’ innovation consciousness and entrepreneurial spirit in the process of responding to the country’s innovation-driven development. The OBE model is introduced into the teaching, the teaching content is divided into several modules, the students’ learning situation is evaluated according to the results, and the industry data is screened through the application of Python tools, so as to realize the decision-making of financial big data and improve the efficiency and effectiveness of teaching.

3. Build a diversified training model

Training intelligent accounting talents needs to actively cooperate with enterprises, apply the company’s advanced technology and practical experience to the practical teaching of the school, combine the development of software resources with data analysis, business model construction and other courses, so as to achieve the realization of building to promote learning and learning to promote construction. The combination of school and enterprise can not only enhance the practicability of enterprise software resources, but also promote the problem that colleges and universities are out of touch with actual work. Application-oriented undergraduate colleges should take the initiative to cooperate with enterprises, so that students can accumulate practical experience in cooperative enterprises, so that students can turn their theoretical knowledge into work experience in practical work, and enterprises can also solve the employment problem for schools.

Epilogue

In the “big wisdom moving cloud” environment, intelligent accounting talent is the guarantee of the healthy development of the accounting industry, is to adapt to the economic development of the urgent need for accounting talent change. The transformation from traditional accounting personnel to intelligent accounting personnel has become a hot topic in the accounting and artificial intelligence circles. This paper discusses the relevant problems of the training path of accounting talents in applied undergraduate colleges and universities. Through improving students’ ability of data analysis, prediction, decision making and integration, it is an important way to realize the intelligent development of application-oriented undergraduate accounting talents training.

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