

# Research on financial accounting teaching reform in higher vocational colleges in the age of number intelligence

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**Abstract:** Under the background of the age of numerical intelligence, the research on the reform of financial accounting teaching in higher vocational colleges aims to meet the needs of social development and train financial accounting talents with high quality and high skills. This paper analyzes the new challenges faced by financial accounting in the age of number intelligence, and discusses the specific measures for the reform of financial accounting teaching in higher vocational colleges, in order to provide reference for the development of financial accounting education in higher vocational colleges.

**Key words:** Digital age; Higher vocational colleges; Finance and accounting major; Teaching reform

With the rapid development of science and technology, we have entered the age of number intelligence. Emerging technologies such as artificial intelligence, big data and cloud computing are changing the way people work in all walks of life, and the financial accounting industry is no exception. In order to adapt to this change, financial accounting education in higher vocational colleges needs to be deeply reformed in order to train professionals who can adapt to the new era.

## I. The impact of the age of numerical intelligence on financial accounting

### 1. The change of working methods

In the age of number intelligence, financial accounting work has undergone earth-shaking changes. What used to be tedious, time-consuming and error-prone work is now efficient, precise and convenient with the help of automation and intelligent technology. Financial accounting work is no longer limited to manually processing large amounts of data, but relies more on computer systems and artificial intelligence assistants, which greatly improves work efficiency and accuracy. The financial accounting work in the age of data intelligence is first reflected in the automatic generation of financial statements. In the past, financial personnel needed to spend a lot of time and energy to sort out and check data and prepare financial statements. But now, through automation and intelligent technology, financial statements can be generated automatically, which not only reduces the complexity of manual operations, but also greatly reduces the possibility of errors. Secondly, intelligent technology also plays an important role in the prevention and control of financial risks. Financial accounting work involves a variety of financial data and business information, and manual analysis of these data is often prone to omissions and deviations. With the help of artificial intelligence assistant, financial personnel can quickly identify potential risk factors and put forward corresponding prevention and control suggestions to ensure the steady financial development of enterprises. In addition, automation and intelligent technology also bring convenience to cross-department collaboration and information sharing for financial accounting work. In the era of digital intelligence, the financial department can seamlessly connect with other business departments to realize data sharing, thereby improving the efficiency of decision-making. Financial personnel can provide more accurate business decision basis for enterprise management through data analysis.

### 2. The change of knowledge structure

With the deep change of the accounting industry, the traditional knowledge structure of financial accounting can no longer meet the needs of the development of modern enterprises. In this ever-changing era, accountants not only need to master the original accounting knowledge system, but also should actively expand their horizons to understand and master the knowledge of data science, artificial intelligence, machine learning and other emerging fields. In this way, they can keep pace with The Times and adapt to the development trend of the accounting industry. First of all, financial accounting as the basis of enterprise management, master the traditional accounting knowledge is the basic responsibility of accounting personnel. This includes understanding accounting laws and regulations, standards, skilled use of accounting software, the preparation of financial statements, analysis and other work. These knowledge is the basic skills of accounting personnel, and also the cornerstone of ensuring the accuracy and compliance of financial information of enterprises. However, in today's society, new technologies such as big data, cloud computing and artificial intelligence are profoundly changing the accounting industry. The application of these technologies makes accounting work more efficient and accurate, and greatly reduces labor costs. Therefore, accounting personnel should not only master the traditional accounting knowledge, but also keep up with the pace of The Times and learn data science, machine learning and other related fields to meet the development needs of the accounting industry.

### 3. The change of professional ability

In the age of digital intelligence, data analysis, decision support and other abilities are particularly important. Financial accounting personnel not only need to master the traditional financial knowledge and skills, but also need to have a forward-looking vision and keen insight to adapt to the development needs of this era. First of all, the financial accounting personnel in the age of number intelligence should have solid data analysis ability. They should not only conduct basic processing and analysis of financial data, but also be able to mine valuable information from massive data to provide powerful data support for corporate decision-making. In addition, financial accounting personnel also need to master a variety of data analysis tools and methods, such as big data analysis, data mining, etc., in order to better

create value for enterprises. Secondly, having the ability of decision support is also the key quality of financial accounting personnel in the era of digital intelligence. In the traditional financial management, accounting personnel are often only responsible for providing financial data and statements, but in the era of digital intelligence, they need to deeply participate in the decision-making process of enterprises, using professional knowledge and analytical ability to provide targeted decision-making suggestions for enterprises. This requires them to have strong logical thinking and the ability to analyze problems to ensure that enterprises remain competitive in the complex and changing market environment.

## **II. The reform path of financial accounting teaching in higher vocational colleges in the age of number intelligence**

### **1. Update the teaching content**

Entering the age of number intelligence, the reform and innovation of financial accounting teaching content in higher vocational colleges has become a top priority. In order to meet the needs of the development of The Times, schools should deeply integrate emerging technologies such as artificial intelligence, big data, cloud computing and financial accounting knowledge. Such integration will not only enrich the course content, but also make the teaching more targeted, and better meet the needs of society and enterprises for financial accounting talents. First of all, the curriculum should cover traditional financial accounting knowledge to lay a solid theoretical foundation for students. On this basis, the teaching of data science, information technology and other fields should be strengthened to train students to have interdisciplinary knowledge structure and comprehensive quality. Such talents will be more in line with the requirements of modern enterprises for financial and accounting personnel, and have the ability to cope with the challenges of the future workplace. Secondly, focus on practical teaching to strengthen students' actual combat ability. By simulating the actual business scenarios of enterprises, students can master the core knowledge and skills of financial accounting in practice. In addition, strengthen the docking with the actual business of enterprises and carry out school-enterprise cooperation, so that students can understand the whole process of enterprise operation and improve their ability to analyze and solve practical problems. Thirdly, students' innovative spirit and teamwork ability should be cultivated. In the teaching process, students are encouraged to actively participate in subject research and cultivate their independent thinking and problem-solving ability. At the same time, strengthen team cooperation training, so that students can play their own advantages in the team and complete the task together. This will help students better adapt to the teamwork required in future work. In the age of number intelligence, the teaching content of financial accounting in higher vocational colleges should keep up with the development of The Times, and cultivate financial accounting talents with innovative spirit, practical ability, interdisciplinary knowledge and team cooperation ability. Through reforming the curriculum setting, strengthening practical teaching, improving the quality of teachers and other measures, we can contribute to the development of financial accounting cause in our country.

### **2. Reform teaching methods**

In the age of number intelligence, the teaching of financial accounting in higher vocational colleges is facing unprecedented challenges. The traditional teaching model has been unable to meet the needs of the development of The Times and talent training. Therefore, schools need to reform and innovate the teaching method, teaching means and personnel training mode to meet the requirements of the new era. First of all, the teaching of financial accounting in higher vocational colleges should flexibly adopt project-driven, case teaching and other diversified teaching methods. The advantage of this method lies in the combination of theory and practice, so that students can master professional knowledge in the process of solving practical problems. Through project-driven and case teaching, students can better understand the core concepts, principles and methods of financial accounting and improve their ability to analyze and solve problems. In addition, diversified teaching methods can also stimulate students' interest and enthusiasm in learning and make them more active in class, thus improving teaching results. Secondly, make full use of modern information technology, such as online teaching platform, virtual simulation and other means to improve teaching quality and efficiency. Online teaching platform can realize the sharing of teaching resources, break the limitation of time and space, and facilitate students to learn anytime and anywhere. Virtual simulation technology can simulate the financial accounting scene in real work, so that students can carry out actual operations in the virtual environment and improve practical operation ability. The application of modern information technology can not only enrich the teaching means, but also improve the pertinence and effectiveness of teaching. Finally, strengthen the cultivation of students' practical operation ability. Practical operation ability is a necessary skill for students majoring in financial accounting. Through the form of practical training base and internship, students can exercise their skills in practical work and improve their comprehensive quality. Schools can cooperate with enterprises to jointly build training bases to provide students with opportunities for practical operation. At the same time, internship management should be strengthened to ensure that students can really learn something in the internship process and lay a foundation for future employment.

### **3. Improving the quality of teachers**

Entering the era of digital intelligence, higher vocational colleges should further strengthen the construction of financial accounting professional teachers, and introduce and train a group of high-level teachers with rich practical experience and mastery of emerging technologies. First of all, pay attention to the introduction of excellent teachers with practical experience. Teachers with rich practical experience can combine practical work experience and theoretical knowledge to provide students with education and teaching that is closer to reality. In addition, higher vocational colleges can also introduce financial and accounting talents with senior titles and professional skills from enterprises to enrich the teaching team and improve the overall level of teachers. Secondly, emphasis should be placed on training teachers with knowledge of emerging technologies. With the development of science and technology, new technologies and methods are

constantly emerging in the field of financial accounting, such as big data, cloud computing, artificial intelligence and so on. Vocational colleges should actively carry out teacher training programs to enable teachers to master these emerging technologies, so as to better impart relevant knowledge and skills to students. Thirdly, teachers should be encouraged to participate in relevant training and academic exchanges. By participating in training and academic exchanges, teachers can learn the latest trends of the industry and improve their professional quality and teaching ability. In addition, academic exchanges also contribute to mutual learning and communication among teachers, forming a good atmosphere for education and teaching. Finally, the management and evaluation of teachers should be strengthened. Establish a sound teacher performance evaluation system, pay attention to teachers' teaching quality, scientific research results and social services, and stimulate teachers' enthusiasm in teaching. At the same time, attention should be paid to teachers' work pressure and physical and mental health, so as to create a good working environment for teachers.

#### 4. Strengthen quality education

In the age of digital intelligence, graduates of financial accounting major should not only have solid professional knowledge, but also have comprehensive comprehensive quality. Therefore, higher vocational colleges should pay more attention to improving students' professional ethics and professional quality in training financial accounting talents to meet the needs of the development of The Times. First of all, higher vocational colleges should strengthen the consciousness of rule of law. In the field of financial accounting, compliance with laws and regulations is the basic quality of every practitioner. Training students to have a strong sense of the rule of law can enable them to strictly abide by national laws and regulations in their future career, and ensure the standardization and accuracy of the financial work of enterprises. Secondly, the sense of integrity is also indispensable. Financial accounting work involves the core interests of enterprises, honesty is the principle that every financial accounting personnel should follow. Higher vocational colleges should educate students to take honesty as the cornerstone, establish correct values, and make contributions to enterprises and society. In addition, a sense of responsibility is equally important. Financial accounting work has a strong sense of responsibility, and any mistake may bring losses to the enterprise. Therefore, training students to have a strong sense of responsibility can enable them to take on the courage to ensure the smooth progress of work when facing challenges. In the process of cultivating students' comprehensive quality, higher vocational colleges should adopt various ways, such as course teaching, practical activities, etc., to comprehensively improve students' teamwork, communication skills and innovative spirit. Team cooperation is an important requirement for financial and accounting talents in modern enterprises. Through team cooperation, students can learn how to complete tasks together with others and improve work efficiency.

To sum up, the age of numerical intelligence has brought new challenges and opportunities to the financial accounting education in higher vocational colleges. In order to train high-quality talents to meet the needs of the new era, the reform of financial accounting teaching in higher vocational colleges is imperative. By updating teaching content, innovating teaching methods, strengthening practical teaching, improving teachers, establishing school-enterprise cooperation mechanism, improving evaluation system, strengthening information literacy training and paying attention to international developments, we can promote the in-depth reform of financial accounting teaching in higher vocational colleges and provide strong support for the healthy development of China's financial accounting industry.

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