

# Exploration of the Training Model for Accounting Professional Talents in the Era of Big Data

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**Abstract:** With the advent of the big data era, various intelligent and information technologies have accelerated the transformation and upgrading of social production methods. In this context, traditional accounting methods can no longer meet the increasingly diversified market demand, and the accounting industry is facing unprecedented changes. Based on this, in line with the development trend of the digital era, applying digital technologies such as big data and artificial intelligence to the training of accounting professionals in universities can help strengthen students' big data thinking, exercise their information technology skills and data processing abilities.

**Keywords:** The era of big data; Training of accounting professionals; Research Strategy

In the era of big data, the continuous innovation of digital technology has put forward new requirements for the cultivation of accounting professionals. As an important channel and carrier for delivering professional talents to society, universities are facing new opportunities and challenges. Therefore, this article briefly elaborates on the current situation of training accounting professionals in universities, and explores the diversified path of innovative accounting talent training models in the era of big data from a practical perspective, in order to provide reference for improving the quality of talent training.

## I. The Current Situation of Accounting Professional Talent Training in the Era of Big Data

### 1. The positioning of professional talent training goals is unclear

The training objectives occupy a leading position in the talent training mode of accounting majors in universities and have an important guiding role. Since the renaming of the accounting major in 2021, although most universities have referred to the development trend of the big data era and added innovative training elements when formulating talent training plans for the accounting profession in the new era, they still cannot accurately meet the professional needs of the accounting industry. The new formats and professions spurred by the digital economy have seriously impacted the traditional employment standards in the enterprise market.

This has led to the gradual deviation of the training goals for accounting professionals in universities from the era of big data, and the inability to achieve innovation and development that keeps pace with the times. Accounting is still the basic goal of cultivating talents in accounting majors in current universities. While it emphasizes the importance of digital and intelligent technology, it does not reflect the new demand for professional talents in the era of big data in the goal setting.

### 2. Lack of practicality in professional training system

Currently, most accounting graduates find it difficult to find high-quality employment and job opportunities in the market, and can only engage in relatively basic and low-end accounting positions. It can be seen that the current training of accounting professionals in universities has not advanced to a higher level, and students are unable to apply professional theories to practical work, making it difficult for them to be competent in practical job positions. This is mainly because the talent cultivation system centered on basic theories is difficult to effectively connect professional teaching with enterprise positions, which in turn affects the development of students' practical and operational abilities, leading to enormous difficulties in their actual job positions.

### 3. Lack of innovation in the construction of professional courses

The current curriculum system of accounting majors in universities mainly focuses on accounting knowledge. And with large numbers

The construction of courses based on information technology is too symbolic, with course quality and number of hours far below the average standard, and even some courses are set as elective courses. After the adjustment and update of the accounting major curriculum system, traditional names such as "Basic Accounting" and "Financial Accounting" have been used, which have not fully highlighted the concepts of big data and digital education. The depth of curriculum reform still needs to be improved. Based on the transformation of big data and the innovation of the talent training system for accounting majors in universities, we should not only focus on the cross integration of information technology and accounting courses, but also innovate the design of accounting courses and add practical courses. However, in fact, the overall construction of the efficient accounting professional training course system is relatively lagging behind, making it difficult to effectively cultivate students' mathematical thinking logic and exercise their ability to process and manage digital information data in business processes.

## II. Innovative paths for the training mode of accounting professionals in the era of big data

### 1. Update the curriculum system and reset the professional structure

At present, the relative lag in the construction of the accounting major curriculum system in universities mainly lies in the unreasonable design of talent training programs, where courses such as basic accounting and financial accounting are relatively heavy. In response to this situation, in the era of big data, university teachers should actively explore multiple paths to build new models of talent cultivation, and then

deepen the integration of accounting teaching and the market by updating the professional curriculum system and resetting the professional structure, so as to better adapt to the development trend of the big data era. This helps guide students to develop big data thinking while mastering big data and information technology learning skills. In this regard, teachers can start from two dimensions: optimizing accounting professional teaching and innovating accounting knowledge fields, promoting the updating and resetting of the curriculum system, and providing students with rich and diverse learning resources.

Firstly, optimize the professional teaching content and introduce modern accounting professional content. In this regard, teachers should deeply grasp the new trends in industry development, integrate advanced knowledge and theories in the industry into curriculum construction, in order to ensure the alignment of professional teaching with the development of the big data era and industry, and promote students to apply what they have learned. For example, based on textbook theory, the latest industry cases are displayed through data networks to guide students to truly experience the actual needs of accounting business, help students understand and master the new characteristics of modern accounting work, and better adapt to future accounting positions.

Secondly, utilizing digital technology to create a new online education platform and expand the field of accounting knowledge. For example, according to the new requirements for talent cultivation in accounting positions in the era of big data, building a diversified online course system, promoting the opening and sharing of professional course resources, and creating a high-quality platform for students. Specifically, teachers can offer a variety of online courses, such as specialized courses on accounting professional qualifications and big data knowledge interest courses, to encourage students to combine their own needs and master more professional and information technology skills.

## 2. Building a teaching staff and improving the level of teaching staff

Faced with the urgent demand for versatile talents in today's society, university teachers should not only be theoretical knowledge transmitters, but also practitioners who continuously improve their industry skills. In this regard, universities should take the construction of teaching staff as the core, deepen school enterprise cooperation, and build a "dual teacher" teaching staff, so as to fully utilize existing educational and enterprise resources and lay a teaching foundation for cultivating accounting professionals. This helps to fundamentally cultivate students' knowledge literacy and develop their vocational skills.

Firstly, strengthen the training of computer skills for accounting teachers and improve their teaching level. Improving the ability of teachers to organize and analyze information data is an important force in promoting the reform of the accounting professional curriculum system. Therefore, deepening the cultivation of teachers' information technology skills and professional skills can help enhance the timeliness of accounting professional talent cultivation. For example, universities can adopt a training model of "going out+inviting in", that is, by conducting "industry university research" cooperation, deepening the connection between professional teachers and enterprises and researchers, allowing teachers to enter cooperative units and training bases for practical operation and training; "Invite in" refers to using the training venue on campus to invite enterprise professionals to conduct campus training, providing targeted guidance for teachers' professional practice, and continuously improving their intelligent technology and professional practical abilities.

Secondly, in the face of the era of big data and the increasingly high talent standards in the market, universities should also raise the recruitment standards for accounting teachers, assess the comprehensive abilities of applicants, such as big data skills, information literacy, professional teaching ability, teaching philosophy, etc. By building a high-quality and professional teaching team, we can further improve the quality of training accounting professionals in the era of big data, and gradually enable students to become innovative and applied talents that meet market demands.

Finally, strengthen the use of big data platforms by professional teachers and improve their teaching literacy. Micro class, Mock class and Flipped class based on big data, Internet and cloud computing technology can provide personalized learning for accounting students. Therefore, in the era of big data, accounting teachers should also have strong information literacy and be able to master and use information technology teaching methods. For example, using big data education platforms, university teachers can conduct online collective lesson preparation, integrate excellent teaching cases, public courses and other resources from various regions, and promote the continuous optimization of professional teaching, ensuring that talent cultivation models keep pace with the times.

## 3. Building a practical platform to promote the integration of industry and education

The Several Opinions of the General Office of the State Council on Deepening the Integration of Industry and Education clearly point out that the construction of disciplines and majors should adapt to the transformation and upgrading of industries, and actively build a professional curriculum system that closely connects with the industrial chain and innovation chain. The extensive application of technologies such as artificial intelligence, cloud computing, and big data in enterprise accounting business is difficult for students to truly experience in professional practice. Therefore, by building a practical teaching platform for the integration of industry and education, promoting deep cooperation between schools and enterprises, it helps to jointly build a platform for the output of characteristic talents and activate the endogenous driving force of industry and education integration.

Firstly, strengthen the construction of school enterprise cooperation training bases and build intelligent and information-based training bases that match the characteristics of the big data era. On the one hand, universities should establish analysis training rooms, virtual simulation training rooms, and other venues based on financial big data on campus, in order to guide students to exercise data analysis skills and enhance professional practical abilities in industry simulation battles; On the other hand, universities should also attach importance to building off campus industry education integration training bases, relying on intelligent and digital industry projects to provide students with

diverse opportunities for on-the-job internships and job training. Relying on the teaching practice platform in the accounting field, by using modern digital technology and information technology, integrating relevant advantageous resources, and integrating the latest business in the industry into professional practice, it helps to promote the deep connection between accounting teaching and professional positions, allowing students to simulate work scenarios and processes realistically.

Secondly, actively connect with enterprises and innovate the construction methods of traditional training bases. Guided by the Overall Layout Plan for the Construction of Digital China, universities can innovate traditional talent cultivation mechanisms by creating a platform for integrating industry and education to attract enterprises to campus. Building a new accounting internship and training base based on big data and intelligent technology is of great value in optimizing the training objectives, achieving the integration of industry and education, and enhancing the level of collaborative education. In addition, when introducing enterprises to universities, universities should focus on identifying whether enterprises can provide corresponding equipment and resource support for building professional training bases, in order to ensure professional alignment and smooth employment channels for accounting professionals.

#### 4. Integrating ideological and political education into the curriculum, shaping good character

Currently, the training mode of accounting professionals in universities is deeply influenced by the digital characteristics of the big data era.

Although big data has greatly stimulated the motivation for innovative accounting talent training models in universities, the potential security risks in the era of big data, such as embezzlement, data leakage, and data tampering, pose a serious threat to shaping the moral character of professional talents. In this context, professional teachers must leverage the advantages of big data technology to expand ideological and political education, and further cultivate the professional ethics and character of accounting talents.

Moreover, in the era of big data, integrating ideological and political concepts into the training model of accounting professionals can help subtly influence students' values and moral awareness, and help them continuously enhance their self-control, self-management, and self-regulation abilities in professional training. Specifically, college teachers can effectively use online social software to regularly promote the necessary professional ethics quality of accounting professionals in the new era to students, and then guide students to gradually form a correct professional ethics by correctly playing the public opinion function of information software such as microblog and WeChat official account. In short, the rapid development of big data technology has continuously increased the demand for professional talents in the market and enterprises. Therefore, in the face of high standards for professional talent cultivation, universities should strengthen the cultivation of students' professional ethics when constructing talent cultivation models, in order to enhance their perception of network security situations in the era of big data, and enable them to maintain their original aspirations in future job positions and achieve sustainable development.

## Conclusion

In summary, the arrival of the big data era has brought about revolutionary and disruptive changes in the training mode of accounting professionals in universities. Therefore, university teachers should keep up with the trend of the times, based on the new characteristics and situations of industry employment, continuously explore innovative paths for cultivating accounting professionals, and then promote the comprehensive integration of professional construction and the job market by restructuring the curriculum system, strengthening the construction of teaching staff, deepening the integration of industry and education, and integrating ideological and political education into the curriculum. This will enable students to become applied and innovative skilled talents with more professional and comprehensive abilities.

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