

A study on the transformation of intelligent financial and accounting talents in enterprises in less developed areas -- Based on the investigation of ecological development areas in northern Guangdong Province

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Abstract: In the era of digital economy, more and more enterprises begin to intelligent transformation. This paper investigates the current situation of intelligent finance of enterprises and the quality of accounting talents in the ecological development area of northern Guangdong province. Compared with the Pearl River Delta and coastal economic zone of Guangdong province, it is found that the management of enterprises in the less developed area is not too urgent for financial intelligence, the enterprises lack the digital transformation strategy, and the accounting personnel lack the professional competence of intelligent transformation. Finally, the paper puts forward suggestions on the reform of talent training in colleges and universities on the supply side, government agencies and enterprises themselves.

Key words: Northern Guangdong ecological development area; Intelligent finance; Accounting talent transformation

1. The question raised

In 2017, The State Council issued the Development Plan for the New Generation of Artificial Intelligence. Since then, artificial intelligence, represented by big data, cloud computing, blockchain and other information technologies, has entered every field of society, bringing great opportunities and challenges to all walks of life. In the field of accounting, for decades, offshore, outsourcing and centralization has been the only way to improve the productivity of financial functions (Rong Jiasheng, 2023). The rapid development of artificial intelligence provides technical support for the intelligent financial construction of enterprises. The development of information technology is reshaping its talent and skill requirements. Under the guidance of new technological innovation and national policies, the theoretical research of intelligent finance is in full swing. Many enterprises try the application of intelligent finance. Users can complete automatic invoice entry and bookkeeping, rapid intelligent reimbursement of small invoices, mobile approval and other functions directly through smart phones. Promote the transformation of financial work from “accounting type” to “governance type”.

Guangdong Province is located in the southern coastal region of China. Due to the differences in resource endowment, quantity and quality of labor force, the 21 prefecture-level cities in Guangdong province are divided into three functional zones according to their different regions, namely the Pearl River Delta region, the coastal economic belt and the northern ecological development zone. In the northern ecological development area, the economy is less developed. It is helpful to promote the construction and development of intelligent finance of Chinese enterprises to explore the breadth and depth of intelligent finance technology application and the skill demand of enterprises for financial personnel.

2. Current situation of intelligent financial and accounting personnel in the northern ecological development area of Guangdong

Guangdong has implemented proactive fiscal policies, guided and leveraged more financial resources into key areas and weak links of economic and social development, and contributed to the high-quality economic and social development of Guangdong. In 2023, the provincial special fund for energy conservation and consumption reduction reached 99.79 million yuan, and the special fund for orderly industrial transfer reached 3 billion yuan. In order to standardize the use of the special funds and improve the efficiency of the funds, local governments will assign financial experts, technical experts, environmental protection experts and energy conservation experts from the local expert database to the listed finance bureau, the competent economic and information technology departments and other relevant departments to conduct warehousing evaluation of the projects of eligible enterprises within their jurisdiction. As one of the members of Shaoguan City Industry and information Bureau expert database, in recent years in the process of participating in the review, and the area of enterprises such as specialized fine special new “little giant” enterprises, specialized fine special new high growth enterprises, small micro-profit enterprises and different industries such as manufacturing, electric power industry, steel industry and other financial personnel face to face communication, Investigated the enterprise intelligent financial development status and the structure of accounting practitioners, the quality of accounting practitioners, etc., this article is based on the data of the survey activities to carry out related research work.

(a) the development status of enterprise intelligent finance

The concept of enterprise intelligent finance or digital finance has been widely popularized, but the construction progress varies greatly according to the nature of the enterprise, the size of the enterprise personnel, the region where the enterprise is located, the educational level of the personnel and other factors. According to the survey data of the Accounting Information Survey Center of Shanghai National Accounting Institute in 2021, state-owned enterprises, Sino-foreign joint ventures, enterprises with large scale of enterprise personnel are

easier to explore the application of digital finance than private enterprises, small and medium-sized enterprises.

The enterprises in the northern ecological development zone of Guangdong are mainly small and medium-sized manufacturing enterprises. In terms of the cognition and application of intelligent finance, in 2022, the survey subjects' familiarity with the financial informatization of the enterprises they work for has been greatly improved compared with that in 2021. There is a significant positive relationship between the degree of familiarity and the scale of the enterprise, the level of the position of the personnel, the educational background and the working time. The intelligent finance of most enterprises is in the embryonic stage. Enterprises are not as eager as enterprises in coastal areas to improve the intellectualization degree of each functional module of the financial information system. Very few enterprises have realized the intellectualization state of single or multiple financial modules. The highest degree of intelligence is the accounting module, followed by expense reimbursement and invoice management module. The financial activities of most enterprises are at the stage of basic electronic information convergence, with difficulties in cross-border information interaction, incompatible cross-border data accumulation and use, and lack of systematic planning for data collection. The management is passive, and the financial sector is always analyzing the past performance, which cannot timely reflect the dynamic changes and potential risks of the business.

(2) the current situation of enterprise financial personnel

The regional development of accounting talents in the Pearl River Delta of Guangdong, the coastal economic belt and the northern ecological development area is quite different, and the problem of structural imbalance still exists. The overall quality of accounting talents in the northern ecological development area needs to be improved.

The specific performance is in several aspects: in terms of supply quality, the oversupply of financial accounting, tax accounting, management accounting, information ability and professional quality supply is insufficient; In terms of the overall quantity, the market demand of accounting practitioners is greater than supply; In terms of personnel mobility, the mobility of accounting practitioners in the northern ecological development area is greater than that in the Pearl River Delta region. In terms of salary, the salary of accountants in the northern ecological development zone is not too high. In 2022, the overall salary will be between 4,000 yuan and 6,000 yuan. In terms of structure, there are more people engaged in basic bookkeeping and accounting, and the supply of middle and high-end talents is insufficient. In terms of gender structure, the number of female members is much greater than that of male accounting members, and some enterprises even have no male members in the financial department.

3. Problems existing in the digital transformation of digital finance and accounting talents in the northern Ecological development area of Guangdong

1. Financial personnel lack skilled computer data processing and analysis ability, especially EXCEL processing ability

Zheng Dingwang (2015) believes that "in the future, accountants will come from the best IT professionals in accounting and the best IT professionals in accounting". Born in 1985, Microsoft Excel is popular among people for its powerful functions, intuitive interface, excellent computing functions and chart tools. First of all, Excel proficient people are more efficient, the same task, you need to waste a day, Excel proficient people in 1 hour; Secondly, people who are proficient in Excel are more data thinking, and they can display abstract paragraphs of text in the report through Excel data and charts to make the report more intuitive and persuasive. Among the survey objects, only the financial members of one Japanese enterprise are proficient in EXCEL. In the process of financial data investigation, they can find the corresponding data very quickly, and even do better. Most other enterprises are not familiar with the use of financial EXCEL, which reduces the work efficiency.

2. Financial personnel lack skilled writing skills

An excellent manager should have strong writing and expression skills. Business leaders and outside users of information often get to know us by reading our financial reports, which are the best evidence of our financial success and an opportunity for the finance department to gain the full attention of management. At the same time, every year the Guangdong provincial finance allocates all kinds of special funds to enterprises to give certain financial subsidies, to promote the high-quality development of enterprises, enterprises to obtain these special subsidies, also need to write a variety of types of warehousing application evaluation materials, completion evaluation materials, etc., after expert review, enterprises can get different types of awards or awards. Generally speaking, the preparation of these materials is completed by the financial department, and the material preparation is not too difficult. The materials include several basic contents, such as enterprise introduction, project introduction, annual financial report, invoice and payment voucher, etc. For the financial department, about 90% of the materials are the existing materials of the financial department of the enterprise, just copy them. But many financial personnel dare not or can not complete the work, the enterprise can only hire a third party to complete the preparation of materials, pay high agency fees, waste the enterprise's funds.

3. Financial personnel lack effective communication skills and teamwork ability

Develop good interpersonal communication skills, that is, make effective communication decisions with the team and stakeholders about the work outcome. The American Committee on Accounting Education Reform (CC) believes that the development of students' comprehensive abilities should play an important role in undergraduate accounting education. When it comes to the goals of business education, including accounting, the Association of International Advanced Business Schools (AACSB) puts skills such as effective communication above professional requirements. While corporate finance personnel focus on their own jobs, general managers need to take a holistic, long-term view from the perspective of the company. Lack of effective communication between team members, poor work efficiency. An excellent finance department should first look at problems from the perspective of the top management of the company and

use its financial expertise to reveal the nature of the problems. Propose solutions to problems with an expert's vision and submit financial reports with the level of a secretary. This is the kind of accounting that top management likes, and this is what top management requires of all management departments.

4. Effective measures to solve various problems in the transformation of digital finance and accounting talents in enterprises in less developed areas

1. The local government should strengthen financial support, make full use of the talent policy, and create a good development environment

On March 24, 2023, Guangdong Provincial Party Committee and Guangdong Provincial Government issued Measures on Promoting Orderly Industrial Transfer and Promoting Coordinated Regional Development (Measures) to support East, West and North Guangdong and better undertake orderly industrial transfer at home and abroad, especially in the Pearl River Delta region. According to the "Measures", the government can give preferential tax policies to high-tech enterprises according to the policy provisions; Increase the precision introduction of high-level industrial talents and investment talents; To support the northern ecological development zone of Guangdong and the cities of the Pearl River Delta in the training of "order-type" skilled personnel; To open up "green channels" for talents, coordinate and solve problems related to industrial transfer and introduction of talents, such as social security connection, children's school enrollment, medical treatment, etc., so as to solve talents' worries, make full use of talents policies, and create a favorable development environment.

2. Reform of accounting talents training objectives in colleges and universities on the supply side

American Committee on Accounting Education Reform believes that "the goal of accounting education is not to make students become qualified accountants when they just engage in accounting profession, but to make students have the learning ability and innovation ability as an accountant should have, so that they can engage in lifelong learning". Accountants should be equipped with skills related to the new technology. Therefore, the role of accountants should be reinvented. In recent years, colleges and universities on the supply side have tried to adjust their talent training programs and integrate emerging technologies to strengthen the training reform of accounting undergraduate talents in data mining, data analysis, data communication and IT intelligent technology application. The new role of accounting will focus on transforming from data producer to data marketer and data user, fully mining the value of data, enabling enterprises to forecast and make decisions.

3. Financial intelligence needs more attention and support from enterprise managers

The most critical factor for enterprises to promote intelligent finance is the recognition of the value of intelligent finance by leaders or management and the determination of the management to implement financial intelligent projects. Financial intelligence requires the core cohesion of enterprises from top to bottom. The strategic decision execution determination of enterprise management affects the success of financial intelligent transformation. Enterprises need to develop a digital strategy, first promote the intelligent financial key modules, and then gradually promote it.

References

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About the author: Xia Guixiang, female, (1973 --), Master, lecturer, xinning hunan. Research direction: Corporate finance and accounting, published a number of articles in publications such as Finance and Accounting Newsletter, Friends of Accounting, presided over provincial projects, a number of departmental projects, and participated in a number of provincial and ministerial projects.