

Research on Social Adaptability of Accounting Talents Training under the Background of Artificial Intelligence

Weige Yang, Yuan Lei

School of Business, Anyang Normal University, Anyang 455000, China.

Abstract

In recent years, with the rapid development of the Internet, artificial intelligence technology has been widely used, which has brought a great impact to the accounting industry. The previous talent training programs can no longer meet the requirements of artificial intelligence. This paper discusses how to reform the talent training program under the background of artificial intelligence, so as to cultivate accounting talents who can adapt to the social requirements.

Keywords

Artificial intelligence, Accounting major, Talent training, Social adaptability.

1. THE DEVELOPMENT OF ARTIFICIAL INTELLIGENCE AND THE CURRENT SITUATION OF ACCOUNTING TALENTS TRAINING

(1) The development of artificial intelligence and its influence on accounting industry

Artificial intelligence, abbreviated as AI in English, belongs to a new technology. Its role is to research and develop some theories, methods and technologies that can simulate, extend and expand human intelligence, and some corresponding application systems. It is an artificial agent that simulates a series of complex activities related to human perception, learning, reasoning, communication, etc. Its main research goal is to do some complicated and dangerous work instead of human beings, but because artificial intelligence can imitate human body organs, it also replaces a lot of simple and repetitive work.

Although artificial intelligence has experienced many twists and turns in the early stage, in recent years, with the continuous progress of science and technology, artificial intelligence technology has been greatly improved and applied to all walks of life. Especially, it has a deep influence on accounting major. Since the integration of accounting major and artificial intelligence, financial robots have appeared in major accounting firms one after another, gradually replacing some simple and highly repetitive computational work. Some basic accountants are no longer needed, and with the progress of science and technology and the development of artificial intelligence, traditional accounting, bookkeeping and other less technical jobs will be replaced by financial robots, and will show an increasing trend in the future development process.

(2) Training of accounting professionals

Talent training mode refers to the corresponding structural style and operation mode designed for the purpose of training talents under the guidance of certain educational thoughts and concepts. The talent training program of accounting specialty is a school running mode which can be based on the society and meet the social requirements under the condition of following this requirement, and provide the society with practical working ability, and be able to carry out daily accounting, bookkeeping, reasonable tax declaration and other accounting work talents.

1. Current training objectives

Accounting and accounting supervision are two basic functions of accounting, and the current training objectives are mainly carried out around these two functions. Mainly to enable students to digest and absorb the basic theoretical knowledge of accounting, learn to use the basic methods and processes of accounting, and use accounting skills to deal with daily accounting business.

2. Problems in the existing cultivation system

① The employment direction of accounting personnel under the background of artificial intelligence is not considered

Under the background of artificial intelligence, enterprises have higher requirements for accounting talents, which not only requires accounting talents to master accounting knowledge and have strong practical operation ability. It requires accountants to adopt a more suitable way of work under the background of artificial intelligence technology, and be able to adapt to social requirements, keep up with the trend of the times, and correctly use big data technology under artificial intelligence technology to complete accounting work and create cost value for enterprises. However, the accounting talents trained by the current training objectives and training programs are mostly basic accounting talents who can only carry out simple accounting work, which can not meet the requirements of society for accounting talents, and are not management accounting talents needed by enterprises and society. Under this background, the accounting market may be saturated with basic accounting talents, while the management accounting talents are in short supply.

② The course content is old and backward

At present, most of the relevant courses of accounting major have not changed much, the content is not updated in time, and the new technology of the new era is seldom combined. There are many courses in accounting, but the courses in management and decision-making are insufficient. Students' flexible use of data analysis ability, management and decision-making ability is lack, can not meet the needs of society for accounting talents under the background of artificial intelligence.

③ The teaching mode is too single

The teaching mode of accounting major is relatively simple, the utilization rate of flip classroom is not high, there are many theoretical lectures and few practical operations, resulting in a series of problems such as students' low learning efficiency, poor initiative and adaptability. This not only affects the teaching effect, but also affects the students' comprehensive strength.

④ The cultivation of students' artificial intelligence awareness and comprehensive quality is insufficient

Because artificial intelligence technology has been widely used at present, the current training scheme of accounting talents still focuses on students' basic knowledge and accounting ability, ignoring the cultivation of students' artificial intelligence consciousness. Moreover, due to the lack of artificial intelligence awareness, students have not fundamentally formed a thinking mode that cooperates with artificial intelligence and complements each other. And because the current teaching mode is still based on the traditional teaching mode, teachers only impart this knowledge to students in general, and do not pay too much attention to the cultivation of students' autonomous learning ability. To a certain extent, this leads to students' lack of practical ability, which leads to students' mastery of theoretical knowledge rather than practical operation ability.

2. NEW REQUIREMENTS OF ACCOUNTING TALENTS TRAINING UNDER THE BACKGROUND OF ARTIFICIAL INTELLIGENCE

(1) Professional ability

Under the background of artificial intelligence, accounting is required to move forward from traditional accounting to management accounting, which means that the training of accounting talents should be changed from providing accounting information to making decisions and handling accounting information. Under the background of artificial intelligence, due to the application of intelligent technology, simple calculation no longer needs manual operation. Now the requirements of society and enterprises for accounting personnel have turned to "management", that is to say, simple accounting can no longer meet the requirements of social enterprises for accounting talents. Under the background of artificial intelligence, the new requirements for accountants are mainly reflected in the ability and comprehensive quality. It requires accountants not only to master the basic computing ability, but also to master the ability of data analysis and processing, so that they can find the problems under the given data, use knowledge to analyze the problems and solve them. And for management accounting, we must have the ability of "management", so accounting personnel should have the ability of management, decision-making and leadership.

(2) Comprehensive quality

In terms of comprehensive quality, accounting talents are required not only to have the basic professional quality of not making false accounts, but also to have correct values and professional views. In addition, accountants are required to have sufficient practical ability, use artificial intelligence technology, have a certain sense of artificial intelligence and be able to cooperate with artificial intelligence. In addition, under the background of artificial intelligence, accountants must have good interpersonal communication skills, so as to show the advantages of accountants when artificial intelligence can not communicate with others. In short, under the background of artificial intelligence, the accounting talents needed by society and enterprises are not only with strong professional theoretical knowledge and practical ability, but also with high comprehensive quality.

3. REFORM OF ACCOUNTING TALENTS TRAINING SCHEME UNDER THE BACKGROUND OF ARTIFICIAL INTELLIGENCE

(1) Formulate new personnel training objectives

Under the background of artificial intelligence, there are some new requirements for accounting talents, so the training objectives of accounting talents need to be changed according to these new requirements. In this regard, colleges and universities have also formulated some new personnel training objectives according to the requirements. Under the background of artificial intelligence, accounting talents needed by society and enterprises are talents with strong professional knowledge, practical ability and comprehensive quality. Therefore, colleges and universities should take this as the standard to set up qualified personnel training objectives, so as to cultivate accounting talents that meet the requirements of society and enterprises.

In order to achieve the above goals, it is necessary to strengthen the cultivation of students' knowledge, ability and comprehensive quality. In terms of knowledge, it is necessary not only to teach students basic professional knowledge, but also to add some more difficult professional knowledge. Not only that, but also the students should be taught some computer and machine knowledge related to their major, so as to increase their knowledge and let them know more knowledge related to their major. In terms of ability, it is necessary to strengthen students' management ability and data analysis and decision-making ability while cultivating students'

basic accounting ability, so as to meet the social requirements for management accounting. At the same time, we should pay attention to cultivating students' independent innovation ability and self-learning ability, so that students can apply what they have learned to practice and have the ability to acquire knowledge. In the aspect of comprehensive quality, quality is quality, and we should pay attention to the improvement of students' quality as well as the improvement of students' ability. The quality here includes not only professional quality, but also some basic political and ideological qualities and psychological qualities. Schools should pay attention to the education of students' ideology and morality, so that students can have correct values and be good moral people. Of course, we should instill some professional qualities in students, including not only the quality of working but also the quality of professional ethics. In addition, we can't ignore the cultivation of students' psychological quality, because only students with healthy psychological quality will have more energy to improve themselves.

(2) Reform the professional curriculum system of students

1. Add artificial intelligence courses

At present, there is no teaching material of applying artificial intelligence to accounting major in any university, but at present, artificial intelligence has become a trend and has a rising trend. Therefore, colleges and universities can consider integrating the relevant knowledge and application of artificial intelligence into accounting majors, adding artificial intelligence courses, so that students can learn as much as possible about the knowledge and use of artificial intelligence and become familiar with the application of artificial intelligence in accounting majors. In this way, students can not only experience the way to work with artificial intelligence in advance, but also cultivate their ability to cooperate with and work with artificial intelligence, and learn to use artificial intelligence technology to analyze and process relevant data.

2. Integrating the financial concept of artificial intelligence into professional teaching

Under the background of artificial intelligence, artificial intelligence finance will become a way and be integrated into the daily accounting work of accountants. Under such circumstances, the working methods and contents of accountants will definitely change greatly. Therefore, colleges and universities should include the financial concept of artificial intelligence into the teaching tasks, and instill this concept into students in the process of training students, so that students can understand the knowledge and cultivate students to understand the accounting system and corresponding financial concepts under the knowledge. This requires that schools not only teach students traditional accounting knowledge and skills, but also cultivate students' ability to analyze and process financial data using artificial intelligence technology.

3. Broaden students' professional knowledge

Under the background of artificial intelligence, the society and enterprises have higher requirements for accounting talents, which means that if accounting personnel only master their own professional knowledge but do not understand and learn other knowledge as before, they cannot meet the new requirements for accounting talents under the background of artificial intelligence. Therefore, schools should pay attention to broadening students' knowledge when setting up corresponding training programs. They should not only understand and learn their own professional knowledge, but also set up some other knowledge. So as to broaden students' knowledge, and to a certain extent, play the role of training students' thinking mode, and cultivate students' ability to integrate this major with other majors. This not only broadens students' professional knowledge, but also cultivates students' thinking mode.

(3) Adopt flexible and diverse teaching models

At present, due to the development of artificial intelligence, the society has higher requirements for accounting talents, and the traditional teaching mode of teachers speaking and students listening can no longer meet the social requirements. Colleges and universities

should change their traditional teaching mode, adopt a new teaching mode that meets the social requirements and combines with the Internet, and apply the current informationization to the teaching mode [7], so that students can learn in an intelligent atmosphere. Moreover, schools should also consider changing the traditional way of teachers telling students how to listen to them into the way of students' independent and interactive learning, which can not only reduce the pressure of teachers in class, but also enable students to participate in classroom learning, stimulate students' initiative and improve students' interest in learning. In addition, schools can also adopt online and offline teaching mode, so that students can learn online before class, and then the classroom learning efficiency will be higher, and after class students can review and consolidate through online learning resources. This way can not only reduce the pressure of teachers in class, but also reduce the burden of parents' guidance. Students' learning efficiency will be higher and the learning effect will be better than before.

(4) Strengthen the cooperation between schools and enterprises

1. Strengthen cooperation with enterprises of artificial intelligence financial development

Under the background of artificial intelligence, accountants should not only learn accounting knowledge well, but also learn more about the related knowledge of artificial intelligence finance. Therefore, schools should strengthen cooperation with enterprises with artificial intelligence finance, so that students have more opportunities to understand artificial intelligence finance. The following measures can be taken to strengthen students' understanding of artificial intelligence finance: First, some experts in this field can be invited to give lectures to explain the application of artificial intelligence finance and the latest situation of artificial intelligence finance to students. Second, some teachers can be sent to relevant enterprises to learn about the latest financial cases, so that the more teachers know, the more they can teach and the more knowledge students can learn. Third, the school can consider cooperating with some artificial intelligence financial development enterprises for some related projects. In this way, students can also participate in it, learn some knowledge related to artificial intelligence finance that is not available in class in the process of completing the project, and learn the latest application and skills of artificial intelligence finance in this process.

2. Cooperative development and construction of accounting cloud platform

In addition to strengthening cooperation with enterprises that develop artificial intelligence finance, schools can also consider cooperating with related enterprises to develop and build accounting cloud platforms, so that enterprises can move their businesses into schools, and students can have direct contact with real accounting business and conduct real operations in schools. In school, we can adapt to the working mode of cooperation with intelligent technology under the background of artificial intelligence, and cultivate students' human-computer cooperation ability under the background of artificial intelligence and the ability to work in financial sharing center.

(5) Strengthen the cultivation of students' comprehensive quality

Under the background of artificial intelligence, there are not only higher requirements for accounting talents in terms of professional knowledge and skills, but also certain requirements for students' comprehensive quality. Under the background of the new era, accounting talents should not only have strong professional knowledge and skills, but also have high comprehensive quality. Only in this way can we meet the requirements of society and enterprises for accountants under the background of artificial intelligence. If schools want to accomplish this goal, they should add professional ethics and related professional spirit to teaching tasks. Because as a qualified accountant, it is necessary to have corresponding professional ethics and follow certain professional ethics. Only in this way can we not bring some unnecessary problems to ourselves in our work. Only with a certain professional spirit can we deal with and solve related problems when intelligent technology cannot solve them in

the future. Therefore, in the process of training students, we must instill some correct ideological values and professional ethics, so that students can have certain correct social values and professional ethics, and meet the requirements of a qualified accountant.

Moreover, schools should pay attention to cultivating students' interpersonal communication ability, which is not possessed by intelligent machines, and accountants are still needed to complete this aspect of interpersonal communication. Finally, we must cultivate students' autonomous learning ability. In the future era of artificial intelligence, information will spread at a high speed, and knowledge will be updated much faster than it is now. Therefore, it is very important to have certain autonomous learning ability. This can not only ensure that accounting talents can learn new knowledge quickly in their future career; but also enable accounting talents to continuously enhance their innovative ability in their study, so as not to be eliminated by society.

4. CONCLUSIONS

The rapid development of artificial intelligence has had a great impact on the accounting profession, and also changed the requirements of society and enterprises for accounting talents. At present, the emergence of artificial intelligence is both a challenge and an opportunity for accounting majors. Although the traditional accounting personnel training scheme under the background of artificial intelligence is no longer suitable for the social requirements under the background of artificial intelligence, accountants always have some functions that cannot be replaced by intelligent technology. Colleges and universities should keep up with the trend of the times, accurately grasp the demand for accounting talents in the accounting market under the background of artificial intelligence, timely adjust the talent training scheme according to the demand, and work out the accountant training scheme that meets the new requirements under the background of artificial intelligence. Therefore, accounting talents can be trained to meet the requirements of society and enterprises under the background of artificial intelligence, and create due value for society and enterprises.

ACKNOWLEDGMENTS

Fund: The 2019 Henan Province Undergraduate Young Key Teachers Funding Project "Accounting Professional Training Model and Future Social Adaptability in the Context of Industry-Financial-Tax Integration"

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