

Reform and Challenge of Accounting Education in the Intelligent Era

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Abstract: The technological change in the intelligent era has had a profound impact on the traditional accounting industry and the higher education environment. The accounting talent training system of higher education is facing a comprehensive upgrading and reform. At present, accounting education is facing the pressure: firstly how the accounting education system should cope with the high expectations in the era of artificial intelligence; Secondly the status of schools is gradually facing the competition from other sources of knowledge. This requires us to implement the supply-side reform to meet the structural needs of the accounting talent market, make good use of the new Internet technology to change the teaching methods, continuously optimize the curriculum system and teaching content, attach equal importance to imparting knowledge and training ability, and strengthen the construction of teachers to meet the requirements of the era of artificial intelligence.

1. Introduction

The new era produces new ideas, new missions and new spirit. Accounting in the new era has a heavy responsibility. It is not only necessary to adapt to the new requirements of high-quality economic development, major risk prevention and control, and the modernization of national governance system and governance capacity, but also to face the new challenges brought by scientific and technological innovation represented. The new requirements will further prove the famous statement that "the more the economy develops, the more important accounting". The new challenges will indicate that accounting will lose its former glory if it does not carry out self-revolution[1]. In the practice of enterprises, the development of accounting has soared. The rapid progress of information technology has given birth to the new economy represented by new industries, new business forms and new business models, which has strongly stimulated the reform demand of accounting serving enterprises. However, at present, there is a serious structural contradiction between the supply and demand of accounting personnel in China, and the number of high-end accounting personnel seriously mismatches the demand for high-quality development of China's economy [2]. In view of this, this paper mainly on the present situation of accounting

undergraduate personnel training and challenges are more detailed combing and analysis. From the training objectives, ability requirements, curriculum system, teaching staff put forward the corresponding reform countermeasures and policy suggestions. In order to be able for our country accounting undergraduate personnel training reform and development provide certain reference and guidance, promote our accounting higher education high quality, high level rapid development, power talent strategy fully realized .

2. Challenges facing accounting education in the intelligent era

2.1. Transformation of the demand for accounting talents in the intelligent era

The fundamental driving force of the reform of accounting education lies in technological progress and industrial upgrading, which leads to the shortage of intelligent accounting talents in the future. The rapid development of big data and artificial intelligence has led to two important "transformations" of corporate financial positions, which can also be called "transition". The first "transition" is the transformation of financial information recording and accounting to financial integration of strategic financial business; The second "transition" is the transformation of financial sharing service based on financial integration to financial cloud service enabled by accounting digitalization [3].

The financial position under the industrial reform requires that accountants should have solid professional financial knowledge. Master the requirements and procedures of accounting information collection, recording and reporting, and ensure the accuracy of financial reporting data. Information change under the financial jobs require accounting personnel need to master the use of basic statistical analysis tools and basic computer programming technology, using the financial bots from intensive, shared business model to select the required data. Break through the organizational criticality of business and finance. To realize the deep integration of business operation and financial services. Under the intelligent reform, financial positions require accountants to use big data analysis technology to mine the value from the massive data of the enterprise industrial chain and value chain. Improve the efficiency of capital use, predict the risk of capital control, and maximize the enterprise value creation. Finally, the intelligent financial management idea of "using data to manage, using data to decide, and using data to innovate" is realized [4].

Industrialization represents the past, information technology represents the present, and intelligence represents the future. Industrialization refers to the standardization, process change and specialization of financial management work. Informatization refers to the use of a variety of information technology to reduce the heavy basic work of financial personnel in the process of industrialization. Finance extracts valuable financial information from unstructured data through automated robots. Connect the scattered information between different departments together to further shorten, thus shortening the distance between business departments and finance departments. It is the integration of business finance and the organizational transformation of strategic finance. Intelligence is to process the collected massive enterprise operation and management data, mine and extract the huge value contained in the data, and finally realize digital empowerment and visualization. Based on the intelligent analysis of multi-disciplinary comprehensive professional knowledge, it provides managers with enterprise strategy, operation, risk, finance, project and other information, so that managers can master the customer situation, competition situation and their own situation of the enterprise. Finally make scientific and effective business decisions. That is to establish a digital neural network for enterprise operation decisions.

2.2. Mismatch between accounting education and financial job demand

The intelligent financial environment of enterprises is better than the accounting education environment of colleges and universities. So there is a serious mismatch between talent training and social demand in colleges and universities [5]. The specific problems are as follows. Firstly, the talent training target is seriously homogeneous, leading to the imbalance of accounting talent sorting structure. Specifically, the junior accounting talents with accounting ability as the core are relatively high, and the proportion of senior accounting talents with comprehensive big data financial analysis ability and financial management ability is relatively low. The overall structure is unbalanced. Secondly, the content of accounting professional courses is relatively single. Traditional accounting business processing has been replaced by financial bots in the intelligent era. Accounting personnel need the thinking of management accounting, strategic accounting and accounting services to be competent for budget management, asset management, project management and risk management. Thirdly, the teaching mode is outdated and the teaching evaluation method is single. Existing teaching evaluation method is mainly given priority to with afterwards, and enterprises in order to adapt to the intelligent, comprehensive strong financial work. The most concern is the financial personnel thinking ability, team cooperation ability, communication ability, problem solving ability and innovation ability and other core quality. Obviously the evaluation method of accounting education in colleges and universities can't meet the ability of assessment and evaluation.

2.3. Rebuilding the intelligent accounting education system

As the daily financial work of enterprises is gradually replaced by financial bots, and there is a serious mismatch between accounting education and the supply and demand of social talents. All sectors of society have questioned whether the accounting major will therefore die out. The answer is no, because as long as the enterprise decision need big data financial information support. Accounting logic, procedures and methods also basic conform to the law of economic activity. Financial jobs will not disappear. Accounting professional will not die. As the risk and complexity of the market increasingly increases. The value of financial data and information is also increased. The value of accounting talent with management and decision-making ability is also rising. Therefore, driven by the Internet + technology innovation, the financial positions are in urgent need of in-depth division of labor. In practice, the role and functions of accounting talents need to be further adjusted and deepened. The knowledge structure of accounting education is facing transformation and innovation. In a word, accounting education needs to keep up with the pace of economic development and scientific and technological progress. Constantly reconstruct and adjust the accounting professional talent training program, so as to provide useful and valuable talents for the society and enterprises [6].

3. Reform and innovation of accounting education in the intelligent era

3.1. Implement the supply-side reform to meet the structural demand of the accounting talent market

In order to realize the coordinated development of the supply and demand of accounting talents. In the reform of talent supply side in application-oriented universities under the OBE mode, we must correctly face the mismatch of the structure between the supply side and the demand side of accounting talents. So as to complete the research and analysis of the demand for applied and practical accounting talents, and find the accounting talent supply side and demand side mismatch

reason analysis. In conclusion, applied accounting education in colleges and universities not closed doors, we must strictly follow the requirements of the market environment changes, prior market research, listen to the unit of choose and employ persons of specification and requirements for accounting professional personnel training standards, targeted accounting personnel training mode reform, make the accounting personnel training to meet the demand of the market and jobs, fundamentally solve the problem of mismatch and coordinated development.

3.2. Mismatch between accounting education and financial job demand

The intelligent era has put forward higher standard requirements for the training of outstanding accounting talents. The accounting talents cultivated by the traditional curriculum system and teaching content have been unable to adapt to the task of intelligent financial positions. So accounting education reform is imperative. The accounting curriculum system, talent training program and classroom content must be adjusted or reconstructed [7].

In order to continuously optimize the curriculum system, update the teaching content, colleges and universities should establish quality assurance mechanism, and each teacher is the mechanism of makers, learners and supervisors, the course quality control standards and control program have the right to know, to truly ensure the quality of the courses, both online and offline and other different ways, can cultivate learners in the intelligent era need hard knowledge and soft skills.

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3.3. Mismatch between accounting education and financial job demand

Accounting has practical characteristics, which requires that the accounting education in application-oriented universities must completely change the traditional education mode and education concept. Pay attention to the cultivation of students' soft ability such as thinking ability, practical ability and innovation ability. To meet the requirements of the development of accounting applied talents in the intelligent era. Every accounting professional teacher has the ability to cultivate students in the teaching process. But whether this ability meets the needs of the development of the intelligent era. Whether the teaching workers have the necessary quality in the intelligent era. Whether the ability really needed in the intelligent era has received enough attention and so on. These questions are all worth thinking about.

The rise and development of IT technology in the era of intelligence, as well as its wide application in the financial field, directly impact the traditional enterprise operation and management mode [8]. At the same time, it also puts forward new ability requirements for financial personnel, which means that a new round of financial reform is quietly rising. In the Internet + environment, the financial personnel of enterprises must change according to the time and the environment, and constantly improve their comprehensive ability and quality, so as to truly adapt to the needs of "crossover and integration", and will not be abandoned by this intelligent era.

Based on the traditional communication ability, teamwork ability, independent learning ability, problem solving and problem analysis ability, combined with the practical experience of shared service management mode, accountants in the intelligent era need to have the following abilities: first, the ability of knowledge integration. After graduation, students can still acquire the latest knowledge and skills to meet the needs of career development and survival, so the ability to exist at all time; the second is modern communication skills, such as sharing ideas and receiving feedback;

and the third is flexible logical thinking ability. Among the abilities needed in the intelligent era, clear logical thinking is very important. Not only decision makers and managers need to have the above abilities, but also grassroots accounting personnel need to have these abilities to cope with the changing social and economic environment.

4. Conclusions

Science and technology is the "first accounting environmental factor". The rapid development of information technology has given birth to new economies represented by new industries, new forms of business and new business models. The new factor market structure has produced a significant change to the supply of accounting talents, and then stimulated the great impetus for the reform of accounting education [9]. The impact of the intelligent era on accounting education is in all aspects, including the supply and demand of accounting talents, classroom teaching, curriculum system, the influence of new Internet technology and the teaching staff, etc. We need to implement the supply-side reform to meet the structural needs of the accounting talent market, make good use of the new Internet technology to change the teaching methods, continue to optimize the curriculum system and teaching content. While imparting knowledge, we should pay close attention to the cultivation of students' ability, and at the same time strengthen the construction of teachers to meet the needs of the era of artificial intelligence [10]. In short, in the era of intelligence, accounting practice and education are borderless. Challenges are everywhere. And cross-border cooperation and the resulting opportunities are also coming quietly. We should reshape accounting education with Internet thinking, and make concerted efforts to jointly promote the process of accounting practice and educational innovation and reform in China.

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