

## Training of Accounting Professionals in Application-oriented Universities under the Background of Artificial Intelligence

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### Abstract

With the development of networking, big data, Internet and Internet of things, accounting informatization has begun to transform to artificial intelligence, and accounting industry has entered the era of information and artificial intelligence. In the application field of accounting, artificial intelligence has provided the most critical driving force for the construction of human-machine interaction, which has completely changed the traditional view of using people and led to a turning change in the accounting profession market. The change of social demand for accounting personnel further promotes the innovation of accounting personnel training program. Will be applied undergraduate colleges and universities as an example, analyzed the environment of artificial intelligence applied undergraduate colleges and universities in the current accounting problems to the king of the talent cultivation system, and puts forward the talents training goal of applied undergraduate colleges and universities should be adjusted, optimization of the curriculum, reform teaching methods, etc., focus on training students' practical ability and professional quality, shape can meet the demand of workplace applied talents.

### Keywords

Artificial intelligence, Accounting, Application-oriented college talent training.

### 1. Introduction

The development of artificial intelligence has brought the huge impact to the accounting industry, the development of all kinds of artificial intelligence technology such as "financial Shared wealth integration" "industry" and the data processing and so on, greatly simplifies the accounting personnel data entry, calculation, such as tedious work, reduce the artificial foundation accounting accounting, basic accounting work will be replaced by artificial intelligence. Artificial intelligence to promote the development of applied undergraduate accounting personnel training mode reform and innovation of colleges and universities, colleges and universities how to deepen the reform of the applied talents training mode, training has a certain theoretical basis, master new technology, have strong practical ability and innovative consciousness of undergraduate level technical skill talented person, become a topic worth thinking about.

### 2. Application status of artificial intelligence in accounting industry

In 2017, the state council released the "development plan for the new generation of artificial intelligence", which carried out top-level design for the artificial intelligence industry from the national level. Under the background that the state encourages the high-tech development of artificial intelligence, artificial intelligence will surely show a better development trend. Miklos A pointed out in 1989 that artificial intelligence can construct A model that effectively combines the work of accounting and auditing. At the end of the 20th century, accounting entered the emerging era of computerized development, and the development of financial cloud technology laid a foundation for accounting artificial intelligence data. China also proposed to introduce artificial intelligence into the accounting field in 2016. Deloitte was the first to propose the development of artificial intelligence robots. Since then, PWC, KPMG and ernst & young have developed financial robots with automation

as the core. This will greatly improve the work efficiency of financial accounting and tax treatment. The matching of basic accounting work efficiency before and after the application of financial robot is shown in [table.1](#).

Table 1: efficiency improvement

Intelligent make out an invoice	Billing efficiency increased by 76%	Intelligent accounting	Monthly statement processing completed in 180 minutes
Intelligence collecting tickets	One invoice in 10 seconds is processed in the whole process	Intelligent charge to an account	Certificate automation rate >98%
Intelligence gathering	Collection confirmation efficiency increased by 78%	Intelligent reconciliation	Bank reconciliation efficiency increased 76%
Smart payment	AP audit volume decreased by 83%	Intelligent checkout	The group checkout cycle is on average 3 days in advance

According to the analysis of the above table, financial robots have greatly improved the working efficiency of accounting. However, while we enjoy the convenience brought by artificial intelligence to financial work, we should also be fully aware of the challenges posed by artificial intelligence to accounting positions.[1, 2]

### 3. Problems in the cultivation of accounting talents in the artificial intelligence environment

In recent years, with the development of "artificial intelligence + accounting", many accountants engaged in the basic tedious accounting work have been liberated, but at the same time, new requirements have been put forward for accountants. The training goal of accounting talents is to change from cultivating basic accounting talents to cultivating compound talents and management talents. The change of talent training target also puts forward new requirements for each application-oriented university. However, at present, the talent training system of many universities has not fully adapted to the needs of the society, and there are certain problems.[3]

#### 3.1 Training objectives are not clear enough

At present, the educational goal of most application-oriented colleges and universities is to cultivate "basic" accounting talents, which has not been fully transformed into "compound" accounting talents or management accounting talents. Traditional applied university accounting professional talent training goal is to cultivate master accounting professional basic knowledge, mainly for small and medium enterprises, engaged in the cashier, accounting assistant, accounting, the accounting work or accounting supervisor, with excellent professional ethics, solid professional knowledge, skilled professional skills and good ability of sustainable development foundation type talented person. In the current rapid development of artificial intelligence, applied colleges should cultivate the accounting personnel shall have high ability of data analysis and processing at the same time, relying only on basis of accounting personnel is not enough, also need to be able to see through the system of management effect, evaluation of possible management risk and financial risk, flexibility, strong interdisciplinary talents.

#### 3.2 Unreasonable course setting

At the present stage, the training mode of accounting education in China's application-oriented colleges and universities is roughly the same, although the training objectives are not consistent, but in the specific curriculum and practice links, colleges and universities are not very different. Practice teaching link has repeated courses are responsible for a large number of resources are wasted, play a proper role, on the curriculum framework, with basic financial accounting teaching content system as the main body, even the practical courses such as accounting computerization, and just stay on the basis of the accounting software operation, in the analysis and management course is lack of depth and width, don't pay attention to the development of management accounting talents, weaken the

accounting professional judgment and decision support. Many application-oriented universities offer very few courses related to artificial intelligence. Without systematic learning, students will not be able to cope with the challenges of artificial intelligence.

### **3.3 Value knowledge over ability**

Accounting is an operational and practical are very strong professional, in the actual work not only requires accountants to have certain professional knowledge, but also a certain ability to communicate and judgment. However, in the current accounting education in application-oriented universities, most of them attach great importance to professional theoretical knowledge and neglect the cultivation of practical ability and other abilities. In terms of teaching methods, most of them are taught by teachers. The passive learning mode makes students rely too much on textbooks and lack initiative and creativity. The practical operation courses offered by some colleges and universities are limited to the operation of some systems and lack of innovation. The existing training mode focuses on imparts and absorbs, and ignores the practice and application of knowledge.

## **4. Suggestions for adjusting college talent cultivation plan under artificial intelligence environment**

### **4.1 Change the objectives of talent training**

In the past, the work of accounting personnel mainly tended to provide information, so most of the teaching work in colleges and universities was centered on the cultivation of "accounting". If continue to maintain this kind of education mode, inevitable cannot adapt to the development of the accounting profession under the background of The Times. Based on the current development model, the management function in the accounting function is becoming more and more prominent, and the main function of accounting work is changing from showing value to creating value. Colleges and universities should evaluate the situation, follow the needs of The Times, not only to grasp students' professional knowledge learning, but also to enhance students' management ability and data analysis ability. Data are treated by artificial intelligence simplicity, simplicity, standards, and produce a new type of accounting personnel in colleges and universities, should use artificial intelligence does not have diversity, to supplement of artificial intelligence, can also through the evaluation, judgment, etc., to maximize the use of artificial intelligence, processing the information, and in order to help the accounting staff to make more reasonable decision making and implement more effective management, efforts to establish students to understand the financial and management of high-end hybrid talent.

### **4.2 Strengthen the training of management accounting**

The addition of management accounting courses in colleges and universities is helpful to improve the fit between the curriculum and the talent training objectives, which is effective

We will improve the quality of personnel training. Although artificial intelligence can finish work quickly and effectively, it has no subjective initiative, no innovative thinking ability that can be developed, and the work is mostly in a passive state. Artificial intelligence cannot communicate and coordinate with customers and senior personnel, and it does not have the ability to analyze emergencies and interpersonal relationships. Therefore, colleges and universities should make full use of resources and add more courses of management accounting, such as cost control, performance evaluation and other courses that require subjective and dynamic decision-making, and consider training accounting talents in the direction of management accounting, so as to fully develop the potential of students to create value.

### **4.3 Introduce intelligence into the classroom and add practical courses**

Under the trend of The Times, every industry a new development in new technology and new knowledge of germination, the significance of introducing intelligent class is becoming more and more important, such as in the classroom to let students experience real artificial intelligence in the

accounting operations, or lead the students to visit to the business field of artificial intelligence in the field of accounting operations, increase practice course. The purpose is not merely to make

For students to master the use of intelligent applications, but also more emphasis on the mining of students' thinking and innovation skills and the use of intelligent problem solving ability. Under the new talent cultivation mode, the introduction of intelligence into the classroom will help students to have an interest in the intelligence in accounting and attract students to conduct man-machine interaction. At the same time, it can also make students realize the general trend of intelligent application, trigger their future career planning, and make students realize the gap between themselves and artificial intelligence, so as to continuously improve themselves in the future study, so that the accounting talents cultivated by universities can better meet the needs of the society.

#### **4.4 Broaden the teaching field**

The application of artificial intelligence system in accounting depends on the interaction of many factors. Prospective accountant worker, ought to have the ability that will accountant knowledge and many kinds of skill to be versed in. In the whole process of artificial intelligence development, accounting knowledge and computer applications are complementary. Therefore, colleges and universities should strengthen students' computer application skills and improve their creativity and innovative thinking ability, such as developing learning courses and organizing related competitions to promote learning, introducing high-end virtual technology to improve students' visual thinking ability, and practicing intelligent application to improve their management and decision-making ability. To create high-end talents who not only master key professional knowledge, but also have developed intelligent application technology, so that students can make full use of the advantages cultivated in the school after entering the society, prepare for the transformation to high-level talents, keep up with the pace of The Times and technological development, and become the creators of artificial intelligence.

#### **4.5 Strengthen students' independent learning ability**

Due to the rapid development of the information age, college learning is the foundation for the future of lifelong learning. The accounting personnel cultivated by colleges and universities should not be limited to mastering the knowledge learned on campus, but should have certain independent learning ability, and be able to organically combine practice and theoretical knowledge to enhance the ability of lifelong learning, so that they will not be eliminated by The Times in the changing environment of science and technology.

At present, colleges and universities for the improvement of students' independent learning ability, might as well from the following two aspects: one is to develop independent learning places, to create a learning atmosphere. Although libraries and self-study rooms are set up in almost all colleges and universities, there is still no place where students can study independently and discuss with each other. Besides, there are not enough professional book resources in schools, and there are restrictions on the opening of electronic reading rooms, which greatly restricts the development of students' independent learning ability. The second is to provide opportunities for independent learning. The curriculum of most accounting majors is relatively compact, and students lack sufficient spare time to complete the cultivation of independent learning ability. In addition, most teachers maintain the traditional educational concept, and continue to use indoctrination teaching in the classroom, ignoring the cultivation of students' innovative thinking ability and the development of the spirit of independent exploration, thus affecting students' independent learning ability. Therefore, colleges and universities should reasonably arrange professional courses, and teachers should give students sufficient opportunities and free questions in class, so as to highlight the subject status of students, improve the enthusiasm of students to participate in class, and create a good autonomous learning class.

#### **4.6 Adopt diversified teaching and assessment methods**

Single classroom teaching has great limitations. Colleges and universities can change traditional teaching methods, such as adopting moocs

Online education, taking full advantage of the advantages provided by Internet technology, enables students to study in the physical classroom, and can be repeated broadcast, not limited by the time and place of learning, help students to master and absorb knowledge, so that students can achieve faster and more effective learning.

The learning results of students can not only be limited to the written assessment at the end of each semester, but also the final assessment results can be distributed proportionally to the teaching cycle of the semester. Such as, encourage students to the classroom to power display, arrangement group tasks submit results, etc., it not only examines the student's knowledge, can also exercise the students' communication ability and team cooperation ability, diversified evaluation way is also a certain extent, inspired the students learning interest and work rate, reduce the student study pressure at the end of the semester.

#### **4.7 Strengthen the faculty**

Under the current development, teachers, as the leaders of talent cultivation, should pay close attention to the wind and straw in the accounting field, constantly update themselves and enrich the knowledge inventory, and study hard the lack of knowledge of artificial intelligence technology and management decision-making in the background of artificial intelligence. Colleges and universities can actively set up teachers' learning sharing teams to not only create a good learning atmosphere for students, but also help teachers' learning. In addition, senior intelligence research experts can be hired to train teachers to broaden the scope of teachers' teaching, and school-enterprise alliance can be conducted to communicate and coordinate with enterprises, so that teachers can participate in the operation of enterprises under the background of artificial intelligence, so as to increase their practical experience and provide a basis for the analysis of examples in the classroom.(4, 5)

### **5. Conclusion**

The emergence of artificial intelligence is a sign of the progress of The Times. Although the application of artificial intelligence in the accounting field is a challenge for future accountants, accountants always have the advantages of diversification that artificial intelligence does not have. Colleges and universities should actively respond to the change of the overall environment, timely adjust the talent training program, follow the changing trend of the industry, adjust the goal of talent training, strengthen the combination of man and machine, enrich students' learning of multiple knowledge fields and skills, and enhance the faculty, so as to provide the society with new compound talents with comprehensive skills.

### **Acknowledgements**

Natural Science Foundation.

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