



Research on the construction of intelligent accounting personnel training system under digital economy

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Abstract. With the innovative development of digital economy, it drives the deep transformation of traditional economy and gives birth to many new forms and models of business. The content and process of enterprise accounting work are also undergoing subversive changes. The traditional accounting accounting talents can no longer meet the requirements of the development of the digital economy. Colleges and universities need to transform and upgrade the training of accounting talents and build an intelligent accounting talent training system. This paper discusses the establishment of intelligent accounting personnel training system in detail from the establishment of intelligent accounting personnel training specifications, the reconstruction of curriculum system, and the innovation of practice system.

Keywords: digital economy, intelligent accounting, talent training system

1 Introduction

1.1 The development of the digital economy is elevated to a national strategy

In the Outline of the 14th Five-Year Plan and 2035 Vision for National Economic and Social Development of the People's Republic of China released in March 2021, it is proposed to "accelerate the construction of digital economy"[1]. Building a digital economy has been elevated to a major development strategy of the Party and the state. Digital economy is a kind of new economic model, it is the digital industry and the real economy and virtual economy, technology and practice in the management, the mode in the field of depth development of integration and symbiosis, using continuous, iterative development of a new generation of information technology and continuously energized, formed by everything connected to everything smart new economic forms and the new development paradigm, it is the core of industry and digital convergence, Namely, industrial digitalization and digital industrialization.

1.2 New requirements for accounting functions in the digital economy

The innovation and development of digital economy has put forward more new requirements for accounting function. The first is the expansion of information. Accounting not only reflects monetary information related to economic activities, but also provides comprehensive and holistic data needed by enterprises. Second, the requirement for the effectiveness of information is getting higher and higher. The emergence of "real-time accounting, intelligent finance, industry and finance integration, financial sharing" marks the development of the traditional "rear-view mirror accounting" to "dashboard accounting", "navigator accounting" stage, accounting industry is fast moving to real-time data management, data analysis, decision support era.

2 Problems brought by the development of digital economy for the cultivation of accounting talents

2.1 The imbalance between the demand and supply of accounting talents

Overturns the accounting work content and the economic and social development process, make accounting post demand, the huge transformation of traditional accounting accounting talent, excess demand, has the analysis judgment, decision support, information technology application ability of complex, intelligent accounting personnel demand there is a big gap, to the transformation of accounting talents training in colleges and universities need a long time and cycle, Therefore, in a long period of time, there is a bidirectional imbalance between the supply and demand of accounting talents in terms of quantity and structure.

2.2 The establishment of intelligent accounting personnel training specifications

To solve the problem of imbalance between supply and demand of accounting talents, the supplier of accounting talents, namely, universities, needs to transform and upgrade the training of accounting talents from traditional accounting accounting talents to intelligent accounting talents. The first step of intelligent accounting talent training is to establish talent training specifications. Compared with traditional accounting talents, intelligent accounting talents have the characteristics of compound, which should be reflected in the knowledge structure, ability framework and quality structure, so as to meet the needs of talents in the digital economy era. The establishment of intelligent accounting personnel training specifications is a key link in the transformation and upgrading of accounting personnel training. The change of enterprise needs, the development of information technology, and the accounting theory system should be fully integrated into the personnel training objectives.

2.3 The reconstruction of intelligent accounting curriculum system

The establishment of curriculum system is a key link to support the training of talents. The core courses of traditional accounting generally include basic accounting, intermediate financial accounting, cost accounting, advanced financial accounting, financial management, auditing, accounting information system and other courses. The curriculum system mainly supports the training of accounting talents. Intelligent accounting requires a wider range of courses, more difficult courses, and a more complex system. Under the constraints of education and teaching resources, especially class hours and credit resources, to complete the training of intelligent accounting talents, it is necessary to reconstruct the intelligent accounting curriculum system.

2.4 The innovation of intelligent accounting practice system

The selection of existing traditional accounting practice resources, such as on-campus laboratories, experimental software, and experimental projects, aims to cultivate students' ability to make vouchers, register books, and generate statements. Off-campus practical training is also to enter the internship unit to further exercise the ability to do accounting. Intelligent accounting talents need to master information technology, data mining and analysis, and provide auxiliary decision-making for business departments through real-time data sharing. Therefore, in order to cultivate intelligent accounting talents, it is necessary to innovate accounting practice system.

3 The method to solve the problem

3.1 Study the imbalance between supply and demand of accounting talents based on both sides of supply and demand

The cultivation of intelligent accounting talents should be demand-oriented and comprehensively analyze the new requirements of the digital economy for intelligent accounting professionals. Under the background of digital economy, the economic scene served by accounting has undergone profound changes, namely, all business digitalization, all digital business, all business and all digital intelligence. Accounting professionals in knowledge, ability, and quality are required to have intelligent new characteristics; From the perspective of supply side, the present situation and problems of accounting specialty setup and talent training in colleges and universities are investigated. At present, the training of accounting professionals is not enough to support the complex, intersectional and intelligent knowledge and ability of accounting talents required by the digital economy, and there is a problem of insufficient effective supply.

3.2 Follow the integrity of innovation, establish intelligent accounting personnel training specifications

On the basis of the training specifications of traditional accounting talents, the knowledge system, ability framework and quality requirements of intelligent

accounting talents should be established by following the principle of integrity and innovation. In addition to the knowledge base, ability requirements and quality of traditional accounting, intelligent accounting talents also need to expand their professional knowledge, cultivate the ability of emerging technology application, innovation and entrepreneurship, and cultivate profound humanistic quality[3]. Intelligent accounting personnel should possess multidisciplinary cross fusion quality, emphasis on scientific data, machine learning, and other fields of knowledge and the combination of accounting, the forefront of new technologies, new methods in the field of accounting application, such as contract spirit and moral integrity, and the rule of law thinking in terms of quality, cultivate a set of accounting knowledge and new technology application in the integration of intelligent and inter-disciplinary talent.

3.3 Adhere to cross-integration, update the curriculum system and teaching content

The cultivation of intelligent accounting talents should make full use of the application of new technology clusters in the field of education, synchronize the intelligent process of enterprise operation and management, and realize the deep integration of accounting, science and technology and decision-making. The curriculum system of intelligent accounting needs to be updated and reconstructed. Traditional accounting courses need to be integrated and compressed, and technical and method courses and mathematical statistics and other professional basic courses need to be added. According to the sequence of data management and application, such as data source, process design, shared operation, decision support, visual development, audit supervision, etc., the core courses of traditional accounting should be comprehensively optimized and transformed. Through the guidance of dual or multiple tutor teams and the promotion of professional competitions, professional extension courses including accounting theory and innovation courses and smart enterprise management innovation courses were formed.

3.4 Promote the advancement of competence and build an intelligent accounting practice system

The training of intelligent accounting talents fully integrates the ensemble elements of universities, government, industrial enterprises and scientific research institutes, constructs the practice system of experiment, practical training[4], post imitation and post following, and realizes the advanced training of students' "special skills training - comprehensive ability improvement - post ability shaping". Using the intelligent cloud finance and taxation experiment project established by relying on advanced information technology to improve students' special skills such as data analysis and intelligent accounting; Using online and offline training centers to carry out practical training on the integration of industry, finance and taxation, and financial sharing, etc., to improve students' comprehensive ability; Through virtual simulation training base and offline training base to shape students' post ability; By connecting with the work process of corporate accounting positions, the job adaptability is improved.

4 Conclusion

With the development of digital economy, the traditional accounting talents can no longer meet the needs of economic and social development. Colleges and universities should cultivate intelligent accounting talents to meet the needs of social and economic development. The cultivation of intelligent accounting talents should first establish the specifications of talent cultivation, and then update the traditional curriculum system into a compound and crossover curriculum system, and innovate the practice system of experiment, practical training, post imitation and post following, so as to construct the training system of intelligent accounting talents.

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