



Research on the Demand of Intelligent Accounting Talents for the Development of Digital Economy

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Abstract. In recent years, the digital economy has become a new driving force of the economic development of our country. The development of digital economy has brought an endless stream of new business forms and models, and also urged a series of changes in the finance industry. “Intelligence, connection, integration and sharing” has become the main melody of finance in the era of digital economy. The development of digital economy has reshaped the demand of the financial and accounting talent market. In order to meet the new demand of digital economy for financial and accounting talents, colleges and universities need to first analyze the new changes in knowledge, ability and quality of intelligent financial and accounting talents required by the development of digital economy. Starting from the analysis of the problems brought by the development of digital economy to the training of accounting talents, this paper proposes that information technology, cooperation ability, legal risk awareness, open thinking and innovation ability are the abilities and qualities that composite and intelligent accounting talents should have to meet the needs of digital economy.

Keywords: Digital Economy · Intelligent Accounting · talent demand

1 Introduction

The 14th Five-Year Plan for National Economic and Social Development of the People’s Republic of China and the Outline of 2035 Vision Goals issued in March 2021 put forward the idea of “accelerating the construction of digital economy”. The construction of digital economy has become a major development strategy of the Party and the country. Digital economy is a new economic model, which is the deep integration and symbiotic development of digital industry, real economy and virtual economy in the fields of management, mode, technology and practice. It takes advantage of the continuous, iterative development and continuous empowerment of the new generation of information technology to form a new economic business form and a new development paradigm from the Internet of everything to the intelligence of everything. Its core is the integration of industry and digital. That is, industrial digitization and digital industrialization. The innovative development of the digital economy is driving profound changes in the traditional economy and spawning new forms and models of business.

2 Problems Brought by the Development of Digital Economy to the Training of Finance and Accounting Talents

2.1 The Development of Digital Economy Has Brought About the Reform of the Finance and Accounting Industry

New generation of information technologies, such as big data, cloud computing, artificial intelligence, blockchain and 5G, have given birth to the vigorous development of the digital economy. The development of the digital economy has brought about the subversion and reconstruction of traditional businesses, and presented many new business forms and models of the social economy. This has also brought about great changes in the accounting industry. Financial cloud, electronic invoice, accounting big data technology, electronic archives, RPA, new generation ERP, blockchain technology, mobile payment, data mining and online audit. “Intelligence, connection, integration and sharing” has become the main melody of finance in the era of digital economy.

2.2 The Reform of the Accounting Industry Brings About Changes in the Demand for Accounting Talents

In the era of digital economy, traditional financial accounting such as filling in vouchers, registering accounts and preparing statements are being replaced by financial software or robots, and the demand for financial accounting personnel such as finance, auditing and taxation is gradually decreasing. According to Gordon Finance researcher, the development of digital economy has reshaped the demand of the finance and accounting talent market, and enterprises are paying more attention to those with analytical ability and understanding of business.

2.3 Changes in the Demand for Finance and Accounting Talents Force the Reform of Finance and Accounting Talents Training

At present, there are about 20 million accounting practitioners in China, 80% of which are engaged in basic financial accounting work. There are very few financial personnel really engaged in management accounting related work. Data shows that the personnel gap is up to 3 million. At present, there is a structural imbalance of accounting talents, “low-end accounting talents in excess, high-end accounting talents shortage”. Therefore, it is urgent for colleges and universities to reform the teaching of finance and accounting, strengthen the deep integration of information technology and finance and accounting teaching, and cultivate intelligent finance and accounting talents needed for the transformation of digital economy.

3 Analysis of the Demand for Accounting Talents in the Era of Digital Economy

3.1 Information Technology Becomes a Necessary and Critical Skill

Digital economy requires financial and accounting personnel not only to learn and master the concept and connotation of new technology, but also to deeply understand the great

changes brought by new technology to enterprise operation and financial and accounting work. For the new financial technologies that are beginning to emerge and become widely used, Examples include agile business finance, robotic process automation, Advanced Analysis, Block Chain, Machine learning and AI remain sensitive and able to continue to learn and skillfully use advanced information technology to solve practical financial challenges in the workplace. Financial personnel should be able to use big data and other technologies to collect, store, process, analyze and visually present, quickly and accurately mine the internal characteristics and rules of data from massive data, and obtain data-driven business insights.

3.2 Communication Skills and Teamwork Skills Are More Important Than Ever

In traditional finance and accounting work environment, the division of responsibilities is clear and the coordination between departments or within departments is weak. However, sharing data is the most important means of production in the environment of digital economy, which requires that financial and non-financial information must be conveniently obtained by those who need it at the right time and place in an appropriate way and with effective means. In order to achieve this organizational goal, in addition to corporate structure design, financial and accounting personnel need good teamwork ability. The enterprise replaces the traditional functional organization structure through the project team organization mode. By creating cross-organization and cross-department data flow, the enterprise integrates internal and external human resources to cooperatively complete the enterprise goals.

3.3 Legal Risk Awareness and Control Ability Need to Be Improved

The steady development and operation of digital economy cannot be separated from the regulation and guarantee of law. In general, traditional financial and accounting personnel are required to master relevant knowledge such as economic law and tax law. However, under the environment of digital economy, a variety of new technology application scenarios keep emerging, improper handling of financial and accounting personnel may bring huge operational and financial risks to enterprises, and at the same time touch the legal bottom line. For example, blockchain can represent the law with code, and bind, guide and regulate people's behavior and transactions through the codible form of smart contract, forming a kind of substantive cooperation between technology and law. Therefore, the digital economy has profoundly changed the operation mode of economic society, so it is necessary for financial and accounting personnel to update their legal knowledge, fully understand the new mode of enterprise operation and financial risk generation, and escort the realization of enterprise financial goals.

3.4 Open Thinking and Innovative Consciousness Need to Be Shaped

The digital economy has an obvious global feature, which inevitably leaves its mark on the common business language of accounting. This requires the accounting personnel in the digital economy environment not only to be familiar with the accounting standards of

their own countries, but also to understand the international accounting principles, clarify the differences between trade laws, tax policies and foreign exchange rates of different countries, and be able to make full use of information technology to eliminate information barriers and various barriers in the time and space of communication. In addition, we can smoothly collect and analyze accounting data from around the world and provide necessary accounting services to international customers. At the same time, finance and accounting personnel should continue to learn advanced theories and technologies of international finance and accounting, have the courage to innovate, make full use of the convenience of the differences of global institutions, and create optimal conditions for the realization of finance and accounting goals.

4 General Characteristics of Intelligent Financial and Accounting Talents Required by Digital Economy

The cultivation of intelligent accounting talents in colleges and universities should establish new business concepts, which are summarized as “four new characteristics” in this paper. The first is the new theory. Guided by the new business philosophy, it carries out application innovation based on the theory of digital economy to create and educate people. The second is the new connotation, which should fully reflect the new technology, new business forms and new business models, meet the market demand, and promote the reform and innovation of the training content of business accounting talents. The third is new thinking. The cultivation of accounting talents focuses on the cultivation of openness, rule of law, innovation and calculation thinking, and covers the whole process of talent training. The fourth is the new type, cultivating three types of applied accounting talents: routine, top-notch and specialty, highlighting the uniqueness of the training categories and specifications of accounting talents.

5 Conclusion

In order to adapt to the new demand of digital economy for finance and accounting talents, colleges and universities should first analyze the new changes in knowledge, ability and accomplishment of new finance and accounting talents required by the development of digital economy. Starting from the analysis of the problems brought by the development of digital economy to the training of accounting talents, this paper proposes that information technology, communication and cooperation ability, legal risk awareness, open thinking and innovation ability are the abilities and qualities that composite and intelligent accounting talents should have to meet the needs of digital economy.

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