



Into the “Ideology and Politics + Digital Intelligence” Accounting Professional Construction Thinking

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Abstract. At present, the rapid development of digital and intelligent technology has brought challenges to the traditional accounting industry on the one hand, and driven the accounting industry reform on the other hand. Under this dual background, integrating the characteristics of ideology and politics and digital intelligence technology into the construction of the accounting profession is an effective way to improve the quality and ability of talents. This paper explores the deep integration of ideological and political curriculum, professional knowledge and digital intelligence technology in the construction of the accounting profession, reconstructs the curriculum system with the concept of digital intelligent thinking and characteristic cultivation, and continuously improves the curriculum teaching content, promotes multi-party cooperation and training, equips with interdisciplinary teachers and supporting teaching facilities and equipment, selects high-quality digital intelligence accounting teaching materials, and uses information technology to assist teaching. With demand as the orientation, we cultivate accounting talents with comprehensive development of moral education.

Keywords: Ideological and Political Curriculum · Digital Intelligence · Accounting Talent Training · Information Technology

1 Introduction

With the continuous development of digital and intelligent technologies, which are more and more widely used in all walks of life, the social requirements for the quality and ability of accounting talents are also changing. At present, higher education has entered the stage of high-quality development, and it is especially important to cultivate accounting talents to meet social needs. The “14th Five-Year Plan” of accounting reform and development also proposed to accelerate the digital transformation of the accounting industry and promote the realization of the goal of building an accounting powerhouse, to make the knowledge, quality and ability of accounting personnel match the goal of a strong country, make breakthroughs in the construction of integrity of accounting personnel, and improve the professional ability and quality of accounting personnel in all aspects. Under the current social environment and policy background, we should integrate the ideological and political content into the curriculum construction of accounting majors,

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meet the requirements of technological development on the ability and quality of talents, develop the professional characteristics of the integration of ideology and politics with digital intelligence, cultivate a group of accounting talents who meet the needs of the times and are well-equipped with both ability and political integrity, whose professional role in all walks of life is to realize the strategic goal of building an accounting powerhouse.

Based on the integration of accounting professional content and ideological and political elements, this paper explores an effective path to realize the construction of the accounting profession with characteristics by applying the teaching design concept of the technology-enabled profession.

2 New Technologies will Bring New Challenges to the Accounting Profession

Various new technologies such as the digital economy and artificial intelligence have had a profound impact on society as a whole, which also have brought about rapid changes in daily work processes, methods and priorities. All industries need digital intelligent technology to provide support for management decision-making, which has led to an urgent need for digital intelligence talents in all organizations. According to the 2022 China Digital Economy Development Report released by the China Academy of Information and Communications technology, China's digital economy will continue to develop well in 2021, with the scale of the digital economy reaching 45.5 trillion yuan, accounting for 39.8% of GDP. In the top 10 information technologies impacting Chinese accounting personnel in 2022, financial cloud technology has ranked first for four consecutive years, while accounting big data analysis and processing technology, process automation (PRA and IPA) has risen to second and third. Another noteworthy change is the entry of business intelligence (BI), online and remote working, and online and remote auditing into the list. These results reflect the extent to which financial work requires or relies on these information technology applications. In order to meet the needs of the development of the digital intelligence era, enterprises need more financial personnel to analyze and process all kinds of data to provide decision-making support for operations, which puts forward more comprehensive requirements on the abilities and qualities of traditional financial personnel. Tang et al. believed that in the era of the digital economy, accounting education should cultivate new types of liberal arts talents with feelings of home and country, innovation ability, ability to apply big data technology and international vision with the idea of integration [1]. Wang believed that the fourth wave of science and technology, represented by emerging technologies such as artificial intelligence, has promoted the intelligent transformation of accounting [2], and the core accounting curriculum should be reconstructed by integrating the accounting curriculum with the technology curriculum [3]. Zhang et al. believed that the digital economy calls for digitalized accounting talents, and proposed to cultivate digital accounting talents through cooperation with universities, cooperative organizations and other disciplines [4].

Based on the basic task of strengthening morality education, scholars have elaborated on the viewpoints of cultivating accounting talents under the current new technological environment from different perspectives. Thus, it can be seen that in order

to meet the technological challenges and social needs, the transformation and development of accounting professional personnel training has been consensus. Under this background of the era, how to design the teaching curriculum, and construct and implement the fundamental task of establishing moral education and imparting knowledge and skills according to the actual situation needs to be explored by universities and colleges continuously.

3 Trends of Accounting Professional Cultivation Under the Background of the Times

3.1 Ideological and Political Construction of the Curriculum Under the Concept of Profound Virtues

On December 7, 2021, the Department of Higher Education of the Ministry of Education held a press conference on the ideological and political construction of the curriculum, pointing out that the evaluation of the effectiveness of the ideological and political construction of the curriculum should be incorporated into the construction of “double first-class” initiative, the qualified assessment of undergraduate teaching, the evaluation of teaching achievement award review and etc. [5]. Students can build a solid professional foundation through the teaching of a professional curriculum, their professional operation ability can be improved through the integration and empowerment of digitalization technology and professional knowledge, so that their values can be shaped, and their professional knowledge and digitalization ability can be integrated. Under the background of moral education and digitalization, the ideological and political construction and information technology of the accounting curriculum can be deeply integrated into the learning process of the professional curriculum.

3.2 Education Goals in Line with Social Needs

Under the guidance of the ideology of strengthening moral education, the education goal of the accounting profession should be closely integrated with the orientation of the school. Under the requirements of the general goal of professional talent training, all courses jointly work together from different aspects to complete the task of shaping students’ correct value system, standardizing students’ behavior and habits, systematically imparting professional knowledge and skills with characteristics, and comprehensively improve various professional abilities and qualities, enabling students to develop morally, intellectually, physically, aesthetically and professionally in an all-round way. As Mr. Tao Xingzhi said, “Morality is the foundation of a person. If a person is bad at all, even if he has some knowledge and skills, it is of no use [6].” In the current era of rapidly changing information technology, if people who have mastered advanced technologies behave immorally and use these technologies to harm others and society, it will hurt others and bring negative impacts to society, sometimes even bringing huge disasters. Wang Xiaohong [7] argued that the emergence of ideological and political teaching models made the Mental Intelligence Quotient, Financial Intelligence Quotient and Moral Intelligence Quotient of accounting appear particularly important, and proposed

the cultivation path of accounting students' "six quotients", i.e., Intelligence Quotient, Emotional Intelligence Quotient, Adversity Intelligence Quotient, Mental Intelligence Quotient, Financial Intelligence Quotient and Moral Intelligence Quotient. In the current environment, it is even more important to put the Moral Intelligence Quotient in the first place. In addition to the above "six quotients", it is also necessary to pay attention to cultivating accounting professionals' "digital quotients". That is to say, the cultivation of accounting professionals should put moral education in the first place, equip students with the capability of data thinking and big data analysis, and adapt to the needs of society as soon as possible to become successors of the accounting industry in the new era.

4 Continue to Deepen the Comprehensive Education Curriculum System of "Moral, Intellectual, Physical, Aesthetic and Labor"

The curriculum system is the basic structure to achieve the training objectives, and well-designed curriculum content is the key to achieving the teaching objectives. The curriculum system should be set in accordance with the requirements of personnel training objectives under the background of the times, and the curriculum system of the accounting profession should be designed scientifically to cultivate students' comprehensive development of "morality, intelligence, physical, aesthetic and labor". The curriculum construction should continuously improve the teaching content and optimize the teaching mode in practice.

4.1 Moral Education is the First

Cultivate students to understand the overall context, take into account the overall situation, and cultivate ethical and legal professional quality.

4.2 Focus on "Intelligence"

"Intelligence" on the one hand refers to the continuous improvement of professional ability and quality, and the integration of digital intelligence technology in the training on the other hand. Improve students' "intelligence, through the basic and professional curriculum, especially core courses such as Financial Accounting, Management Accounting, Tax Accounting, Financial Management, Theory and Practice of Financial Sharing Services, as well as courses such as "Accounting Informatization", "Introduction to Big Data and Data Warehouse", "Python Financial Data Analysis", "RPA Financial Robot" and others that integrate accounting profession with big data information technology. Improve professional practice ability, professional quality, and post competence, and strengthen the application ability of the profession and technology through professional experiments, practical training, internship, writing graduation thesis, etc.

4.3 Physical and Aesthetical Development Cannot be Ignored

In terms of curriculum, according to the comprehensive education concept, we cultivate excellent citizens who are physically and mentally healthy, uphold truth, goodness and beauty, and do not neglect labor in a comprehensive manner through public basic curriculum and extension curriculum such as “Mental Health Education for College students”, “Sports for College Students”, “Aesthetics”, “Military Theory”, “Career Development and Employment Guidance”, “Public Labor”, “Innovation and Entrepreneurship Practice”. We cultivate successors of the socialist cause who have rich knowledge, the ability to distinguish right from wrong, dedication to work, good quality, integrity and kindness. Adhere to educational humanization, and cultivate students with “Five Love” feelings, pioneering spirit, and fine character and behavior habits to practice the socialist core values. In the curriculum construction process, colleges and universities should set up ideological and political work leading groups according to the requirements of national guidance, make top-level designs, and provide relevant guarantees and support. Functional departments should comprehensively promote, do a good job of guidance and training, set up a typical leading demonstration, and arrange and check the implementation of ideological and political work in each course. Each course group should carefully study the document and grasp the spirit, discuss and improve the teaching syllabus within the group, dig deep into the ideological and political content share resources, carefully design the course teaching content, demonstrate and discuss the node arrangement and presentation of the ideological and political integration into the teaching content, so that it achieves the effect of ideological and political education, but also be accepted by students in a subtle way. Effectively internalize their spirit in the heart and externalize it in action.

Technological change has promoted the development of accounting, from the manual accounting stage, to the computerized accounting that started in the 1980s, until the release of the “Enterprise Accounting Informatization Work Specification” in 2013, marking that accounting has entered the informatization stage. In recent years, the wide application of various digital intelligent technology has also driven the rapid development of the accounting industry to digitalization and intelligence. Technology has accelerated the reform of the accounting industry. The popularization and programming of computers have provided the hardware and software foundation for accounting developed from the manual stage to the computerized stage, which has improved the working efficiency of the accounting industry. The development of the Internet and e-commerce has promoted the connection between accounting and business. The wide application of ERP has enabled the sharing of enterprise business and financial data, realized the integration of industry and finance and more comprehensive management and control, and promoted the development of accounting from the computerized stage to the information stage. The continuous change of the new generation of technology such as cloud computing, RPA and 5G drives accounting to move forward from the digital stage to the intelligent stage, which is also the digital intelligent stage of accounting that we are going through. In the era of great changes, technology affects the whole industry, and challenges and opportunities can be found everywhere. The future is full of uncertainties, and all industries are seeking innovation and change. The characteristics of the accounting industry itself decide that it should seize the opportunity to transform and develop

as soon as possible, keep pace with the times and solve professional problems by using big data thinking and methods, which puts forward the corresponding requirements for talent training.

To sum up, as accounting talents training colleges and universities, we should not only adhere to ideological and political education, but also integrate digital intelligence technology in the construction of the curriculum system and teaching process of the accounting profession. Based on the school situation, we should make use of resources, reasonably design a scientific curriculum system, continuously strengthen and deepen the construction of curriculum connotation, and create professional characteristics and advantages, so as to achieve good results.

5 Professional Construction Path Integrating “Ideological and Political Thinking + Digital Intelligence”

5.1 Adhere to Practical Collaborative Planning and Whole-Process Tracking

The accounting profession has strong applicability and cultivates specialized talents in financial and economic management for regional economic development. Under the current environment, it should be closely integrated with practical work, and a professional education and teaching steering committee should be set up in cooperation with schools and enterprises to plan and guide professional education and teaching. On the basis of sufficient research, through the joint discussion between the practical and educational circles, adhering to the market orientation, combined with the actual situation of the school, re-examine and jointly formulate the talent training program and objectives, break through the barrier between theory and practical work, and further improve the quality of talent training. While formulating the training programs, we should standardize the teaching quality assurance system, review the syllabus of each course, guide the selection and planning construction of teaching materials, and steadily promote all aspects of talent training around the training objectives. From the setting of the front-end training objectives and curriculum system setting, to the teaching content and implementation, as well as the subsequent assessment and evaluation, the whole process of tracking management should be carried out. In particular, according to the feedback and needs of employers, the curriculum and content should be reviewed in a timely manner, or the orientation of values should be formed to create a closed loop of talent training.

5.2 Build a Digital Intelligent Accounting talents Training System with the Leadership of Ideology and Politics

First, synchronously follow the educational concept of five education. Comprehensively plan and implement the curriculum system and teaching contents of ideological and political education, strengthen the professional foundation, and integrate information technology into the professional curriculum, so as to strengthen the foundation layer by layer, make joint efforts of ideological and political education of all curriculum, form a synergy from the point to the surface, and realize the all-round education of all students

both online and offline, inside and outside the classroom, from enrollment to graduation. Cultivate high-quality accounting talents with a noble moral sentiment, solid knowledge, digital intelligence ability and innovative spirit to meet the social needs of the digital intelligence era. Second, follows the concept of intelligent digital. The application of technology has realized the transformation of accounting from traditional post-accounting supervision to business data synchronization, and also requires accounting personnel to weaken accounting and strengthen management ability, have big data thinking, and have the ability to use big data, artificial intelligence and other technical tools to manage corporate finance. In the teaching of the professional curriculum, It is of significance to cultivate students’ digital thinking and technology application ability through presenting digital intelligence cases, using big data analysis tools, increasing investment in software and hardware of digital intelligence labs, introducing smart taxation platforms, etc., and strengthen the professional advantages.

5.3 Promote Multiple Training Models to Accurately Meet Social Needs

According to the market demand for accounting talents, we establish good cooperative relations with cooperative education organizations, various industry associations, such as the Association of Certified Public Accountants, the Association of Certified Tax Agents, various firms, school-enterprise cooperative school sponsoring enterprises, such as accounting network software company, accounting consulting companies, financial sharing service centers, so that the advantages of all parties can be shared. According to the social demand, school learning situation, professional construction and other conditions, we make joint efforts to make collaborative innovation, adopt various training modes, and jointly set up high-quality employment order classes, intelligent accounting experimental classes, and 1 + X certificate pilot classes with prestigious enterprises. Multi-subject cooperation, accurately docking the demand gap, and effectively solving the contradiction between the supply of accounting talents and social demand. Truly realize win-win cooperation of multi-parties, and jointly cultivate high-quality accounting talents with intelligent thinking and ability that are urgently needed by various industries.

5.4 Deepen the “Three Education” Reform and Strengthen the Internal Construction of Accounting Based on Data Intelligence

“Three education” refers to teachers, teaching materials and teaching methods. Teachers are the dominators of classroom teaching, the key to achieving the goal of talent training, and the ultimate implementors of promoting the cooperation between ideological and political education and other courses in the professional curriculum, and jointly promoting the fundamental task of strengthening moral education. In addition to daily teaching, college teachers also have other various tasks, including conducting scientific research, attending various meetings, applying and filling out forms, acting as tutors or class teachers, answering questions and tutoring students, etc. To properly integrate ideological and political work with technology in the new situation of accounting professional teaching, we not only need to have profound professional accounting skills, but also need to have high political consciousness, as well as digital thinking, learning ability, application ability, etc. In the teaching reform, traditional accounting teachers are not enough

just by their own efforts, schools should do a good job of training and developing of teachers. Under the current situation of a general lack of interdisciplinary teachers, it is necessary to encourage the transformation and development of existing teachers through scientific mechanisms, introduce interdisciplinary teachers and enterprise mentors who are equipped with both professional and technical skills, and provide teachers with the necessary learning and training opportunities and support. It is necessary for teachers to do a good job in curriculum ideological and political education, professional teaching, be proficient in the application of information technology, have the will and ability to organically integrate curriculum ideological and political education with professional curriculum teaching, as well as the application of information technology, so as to better improve the quality of talent training.

Teaching materials are the carrier of teaching. Classic teaching materials are of high quality with clear logic, while new teaching materials are closely related to practice. Creative teaching materials are refreshing. The selection of teaching materials should be combined with teaching objects at different levels, nationally recommended and planned teaching materials, as well as high-quality teaching materials published in recent years. Due to the continuous development of The Times, rapid technological innovation, rapid updates and change in financial and tax policies, teaching materials have a certain periodicity from compilation to publication and then re-launch. Some teaching materials for finance and economics professions may be out of date on the market, which is likely to mislead students. Leading publishers have switched to publishing loose-leaf teaching materials, which are more flexible in format. Good teaching materials help improve teaching quality.

In the selection of teaching materials for the accounting major curriculum, ideological and political characteristics, professionalism, technology and timeliness should be taken into account, and there should be certain flexibility, such as ideological and political objectives and cases, big data analysis content, rich online and offline learning resources, and timely updating of outdated contents through QR codes and links to learning website according to content changes. With the support of technology, online teaching has boomed, and the mode of using the Internet for online teaching has rapidly spread. All kinds of teaching platforms supported by network technology provide a great convenience for classroom teaching and more choices for teaching methods and modes, which also provide resources and technical support for the teaching reform of the accounting curriculum. Through the online teaching platform, learning and communication across time and space are realized. The ideological and political course, professional course and practical course can be taught in various flexible models such as offline teaching, in combination with online and offline teaching and online learning according to the characteristics of the course, which greatly expands the breadth and depth of classroom learning. More and more teachers are adopting hybrid a teaching mode to facilitate students' learning and knowledge consolidation through multiple sessions online and offline. Feedback from learning data is used to accurately grasp students' mastery of professional knowledge, so as to further effectively improve the overall teaching quality, and strengthen the construction of the profession.

5.5 Establish a Scientific Evaluation Mechanism to Promote the Reform of the Talent Supply Side

In the course teaching evaluation, appropriate methods should be adopted to establish a scientific system of teacher-student evaluation and teaching evaluation, as well as a dual system of internal and external evaluation of talent training quality. In the evaluation of students’ course learning, teachers should pay attention to the students’ performance during the learning process, such as students’ behavioral performance in terms of attendance rate, head-up rate, listening rate, etc., completion of after-class assignments and online learning tasks, the participation in the course-related discipline competitions, the participation in completing various research analyses using digital intelligence technology, and other practical comprehensive evaluations.

Promote students’ active learning in multiple dimensions, evaluate students’ mastery of knowledge and practical application ability more scientifically and objectively, and promote students to develop the habit of lifelong learning and exploration. In terms of teaching effectiveness and quality evaluation, on the one hand, the evaluation of the standard course construction’s goal achievement is assessed through students, peers and superior leaders. On the other hand, the external comprehensive evaluation of the teaching quality can also be made through the student’s academic performance, the rate of graduate and postgraduate studies, employment and entrepreneurship, the feedback from employers on the quality and ability of students, and various media reports, so as to help all parties objectively examine and solve the problems in teaching, continuously improve the quality and characteristics of talent training, and strengthen the construction of accounting profession.

6 Conclusion

To sum up, under the background of the rapid development of digital and intelligent technology, the construction of accounting major should deeply integrate curriculum ideology and politics, professional knowledge and number intelligent technology, reconstruct the course system and continuously improve the course teaching content with number intelligent thinking and characteristic training concepts. To promote multi-party cooperation and collaborative training, equipped with compound teachers, supporting teaching facilities and equipment, the selection of high-quality intelligent accounting teaching materials, the use of information technology to assist teaching, demand-oriented training of intelligent accounting talents with comprehensive development of moral education.

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