

# Exploration of the Talent Training Standard of Accounting Information Management Major under the Environment of Big Data

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**Abstract.** The development speed of social information is on the rise at present, and the development of accounting industry is very rapid as well. With the advent of the information age, the social background and service environment of accounting industry have undergone tremendous changes; it also means that the accounting industry is facing new opportunities and challenges. Moreover, there are new requirements for the comprehensive quality of the accounting industry and personnel, so the training of accounting talents must carry out corresponding reforms with the progress of the times. Talent is the first resource for the development of science and technology; therefore, strengthening the training and construction of accounting talents is very important for the sustainable development of China's social and economic science. Based on this, this paper mainly analyzes the training countermeasures of accounting professionals under the big data environment, and hopes to provide some reference for relevant personnel.

**Keywords:** big data; accounting major; talent training.

## 1. Introduction

The development of accounting major, the first is to analyze the market demand, divide and set the accounting major in detail, and establish new goals for the training of accounting talents, the second it to train the quality of accounting personnel, combine the quality training of accounting personnel with the teaching of the classroom practice teaching and improve the overall quality of students. China's big data concept is proposed later, as the data is collected and stored in the database, and these data are sorted and analyzed, and professional talents are trained to control the data quality, and improve the availability of data. However, talents in this area are extremely scarce in China; it takes a lot of time and energy to train talents in this field, therefore, the lack of management accounting talents with big data technology also restricts the further development of China's accounting information management major.

## 2. Problems in the Training of Accounting Information Management Major under the Environment of Big Data

### 2.1 The Talent Management Mechanism is Rigid

The mobility of enterprise personnel is very low, and the financial personnel are not competitive enough, usually, accounting personnel can work until retirement, and re-appoint new personnel after the job is vacant. The supervision and evaluation mechanism for accounting personnel is also not perfect, under such a policy environment; it is not conducive to the training of accounting professionals.

### 2.2 Lack of Compound Talents

The lack of compound talents is a key issue in accounting management in the era of big data. As the big data becomes an important trend of national development, China's big data technology level faces a huge bottleneck. The field of accounting management of enterprises is no exception, and its information technology faces bottlenecks. On the one hand, because China does not master the core technology of big data, the IT structure of the entire enterprise is difficult to improve and establish, and it has made it difficult for big data technology to be widely used in enterprise accounting management. On the other hand, accounting management software based on big data does not match

with enterprise financial management practices, this cause the activities of the enterprise financial personnel are largely difficult to match the basic conditions of the enterprise. In summary, the performance of the two aspects is the negative consequences of the lack of compound talents. In other words, at this stage, the talents of enterprise accounting management often lack sufficient data analysis capabilities. Finally, it is difficult for big data to integrate into accounting management.

### **3. The Influence of the Era of Big Data on the Accounting Talent Training**

#### **3.1 Accounting Subject**

The main body of accounting is the enterprise, and the enterprise must provide very accurate and complete information data. There are two types: one is structured data, and the other is unstructured data. The content of accounting information is fully reflected by unstructured data, and it has higher requirements for the provision of information data for enterprise, what enterprises need to do is to disclose the information and can meet the needs of investors, part of the data is also not disclosed to ensure that the enterprise's trade secrets will not be leaked, and the two are measured. In addition, the information disclosed by each enterprise is transparent, so the relationship between the enterprise and the supplier customer is not too complicated, and it also reduces some competition in the business and relatively reduces the cost of competition.

#### **3.2 Investor**

The arrival of the era of big data has brought more benefits to investors, which makes investors to obtain more valuable data information, due to the disclosure of data information, the problem of information asymmetry is reduced, for investors, transparent and relatively complete information can be used to make better investment decisions. In this way, asset pricing is more transparent and rationalized, which is more conducive to investors, the accounting of the costs and benefits of this investment is more reasonable and clearer.

#### **3.3 Enterprise Accounting Personnel**

Enterprise information is constantly being improved and upgraded with big data. The establishment of the transparency and sharing has correspondingly reduced the financial reimbursement of traditional payment and the processing of the most basic data. The demand for financial reimbursement in the first line continues to decline, accounting workers need to have a new understanding of them and reposition their knowledge and abilities and career goals, and then better adapt to the arrival of big data and meet the challenges of the big data era?

#### **3.4 Third Party Supervision**

The data platform will display more comprehensive enterprise data information, which plays a better role in the control and application of enterprise information by government regulators. However, for the government, most of the data information of the enterprise is obtained from the data platform. Then the financial auditing can be transferred to the internal management and internal audit control, and the data information provided by the platform makes the enterprise to provide consulting and management services.

### **4. New Requirements for the Professional Quality of Accounting Talents in the Big Data Era**

Accounting personnel should respond to the needs of the times and continuously improve the work awareness and methods to create more economic benefits for enterprises. The professional ethics and principles of accountant are honest and trustworthy, observe law and discipline, fairly reflect the enterprise's various economic activities, so that the big data platform provides customers with real enterprise information, all problems must be rooted off from the source, so only in this way, reduced

opaque information disclosure. In the function and technology of accountant, it is necessary to enhance their learning ability, with the development of science and technology, social development, continuously innovate and develop, bring greater development benefits for all walks of life. Accountant must have lifelong learning ability, first, they have the awareness of lifelong learning, so that they can adapt to changes and needs of society. Accountants must also have and enhance communication and coordination skills to bring greater value to the enterprise.

## **5. Strategies for the Training of Accounting Professionals under the Background of Big Data**

### **5.1 Building a Good Management Accounting Talent Training Environment**

Management accounting talents are increasingly important to enterprises and other aspects of society. Therefore, the management of accounting talents requires a good social environment and corporate environment. Therefore, starting from the main responsibility, all units of the society should strictly implement the requirements of training accounting professionals, change the previous accounting training ideas, attach importance to the management of accounting personnel training, and create a favorable environment for the management of accounting personnel training from practical actions, and create more practical opportunities to train management accounting talents.

### **5.2 Transform Thinking and Form a New Concept of Compound Accounting Talent Training**

Considering the talent requirements in the field of big data, enterprises must quickly recognize the characteristics of big data, accelerate the establishment of new goals for accounting personnel training, adjust curriculum settings, integrate curriculum resources, and study new elements of compound accounting personnel training with a new perspective. Study the training of accounting talents. The teaching staff of enterprise accounting major should take the initiative to understand the talent impact brought by big data to enterprises, combine the government policy orientation, refine the new trends and new requirements of accounting talent development, formulate the development plan of accounting professionals in accordance with this enterprise, and formulate the curriculum system and organize relevant excellent accounting workers are trained internally and externally to adapt to professional development needs as soon as possible.

### **5.3 Reform the Talent Management Mechanism of Enterprises**

The development of an enterprise is inseparable from a good self-management mechanism. On the one hand, it can select excellent management accounting talents to enter the unit for training through campus recruitment or social recruitment, as a reserve of talent resources; on the other hand, improve the talent assessment management and establish a sound talent assessment system. For the internal employees of the enterprise, they can carry out short-term intensive training and assessment, improve the liquidity of relevant accounting practitioners, change the rigid mechanism, and improve the competitiveness of the industry within the enterprise.

### **5.4 Strengthening the Direction of Accounting Professionals' Professional Ethics Construction**

In the information age, with the emergence of various new media, the speed of information dissemination and social influence has undergone a fundamental change. Therefore, in the new era, in order to promote the construction of accountants' professional ethics, accounting personnel should conform to the trend of the times and strengthen the understanding of socialist core values. In the social context, we should widely publicize the spirit and ideas advocated by the society in the new era through various media channels, and guide all walks of life to pay attention to their own social responsibility issues and enhance the overall moral level of the society. With the continuous improvement of laws and regulations, in the future, an independent audit department should be established within the organization to make the audit work authoritative and independent. The auditors can uphold the objective and fair attitude and supervise and review the economic behavior

during the operation of the organization. Ensure that accounting personnel strictly abide by laws and professional ethics and earnestly fulfill their social responsibilities. At the same time, internal audit and external audit should be organically combined to avoid internal audit in the form. In addition, the publicity of the audit results is also a spur to accountants. Improve the training and assessment of accounting personnel. The professional ethics construction of accountants is a continuous work. With the progress and development of the times, accountants must constantly accept new ideas and new methods; clearly clarify the direction of social responsibility, and thus training the accounting personnel. The important way of thinking and broadening the horizon is to improve the motivation of accountants' self-discipline. In addition, the relevant departments should establish a dynamic assessment mechanism for accounting personnel, and record the professional ethics level and social responsibility performance in the archives.

### **5.5 Construction of Big Data Management Talent Team of Enterprise Accounting**

Although big data has become commonplace, in many enterprises, accounting managers are not enough to support the accounting management of big data enterprises, which puts higher requirements on the construction of a talent team for accounting big data management. Regarding the construction of the accounting big data talent team, we must reasonably grasp the scale and data, and we can continue to use the personnel engaged in accounting management, we must supplement help them transform the traditional accounting management work mode, can also attract relevant talents to join the enterprise big data accounting management work through external selection and employment, build a new type of work team, and drive the transformation of the traditional work mode.

## **6. Methods for Reforming Accounting Talent Training in Colleges and Universities**

### **6.1 Major Settings**

Undergraduate colleges should re-set majors. The accounting work under the big data era should be divided into detailed sections and analyzed. The major setting should be more refined and combined with the market demand for talents. For example, set up two majors: accounting information system and accounting data analysis.

### **6.2 Positioning of Talent Training Objectives**

The major settings must combine with the training needs of talent literacy. In colleges and universities, it is necessary to have a more detailed and systematic arrangement for cultivating talent goals, so that accounting professionals develop a high degree of data sensitivity and professional judgment, and better participate in corporate decision-making.

### **6.3 Classroom Organization and Teaching Activities**

According to the requirements of the era of big data, the training of accounting talents should be integrated with the classroom, the shortcomings of the classroom system should be better designed, and the case teaching and design teaching should be diversified, innovate classroom teaching activities to better organize classroom teaching.

### **6.4 Comprehensive Literacy and Extracurricular Practice**

The basic literacy of economic management talents includes two aspects, teamwork ability and communication and coordination ability. Colleges and universities can consider setting up social leadership and other training courses, so that students can enhance data sensitivity and comprehensive professional judgment in continuous practical training. Colleges and universities can also construct practice bases or strengthen cooperation, through the mobile classroom; students can broaden their horizons, stimulate students' potential and creativity, and lay the foundation for the talent training, the innovation of work and the value created by enterprises.

## 7. Conclusion

In summary, the rapid development of science and technology has promoted the application of big data technology. Under the background of information education, higher requirements are put forward for the training of accounting information management talents. Therefore, in order to better promote the training of accounting professionals, we should use scientific and reasonable methods to train accounting talents to meet the needs of the enterprise for talent. The training of accounting information management talents can better promote the development of social economy.

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