

# Exploration of Talent Training Model for Accounting Majors Using Artificial Intelligence Background

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**Abstract:** Artificial intelligence technology has been widely used in the field of higher education, and the effect is very nice. Accounting major is an applied major in higher education, and the application prospect of artificial intelligence technology in accounting major is even wider. This paper adopts research methods of literature and logical analysis, using artificial intelligence technology for systematic analysis, and integrates technologies such as big data and artificial intelligence into professional core courses. Professional development courses need to integrate content and reduce the number of courses, strengthening the practical operation of intelligence is the requirement of the development of the times.

**Keywords:** artificial intelligence, accounting majors, talent training

## 1. Introduction

Under the current wave of intelligence, major financial institutions have accelerated the development and launch of financial robots. With the in-depth development of artificial intelligence, artificial intelligence has extended from a single field to various fields, and has been used in all walks of life. From the emergence and application of "Deloitte Robot", it can be seen that the impact of artificial intelligence on traditional accounting has already begun to take shape, and with the in-depth application of artificial intelligence in the accounting field, it has brought opportunities and challenges to accounting work [1]. At present, artificial intelligence financial robots can efficiently and accurately carry out accounting, which has an impact on the demand for basic accountants, but it cannot meet the expansion needs of enterprises such as financial forecasting, analysis, and decision-making. The training and education of accounting talents in the future intelligent environment will focus more on the intelligent accounting and management accounting talents of enterprise financial forecasting, analysis and decision-making. Use financial robots to improve the efficiency of financial work, strive to improve their own quality, and develop into management-oriented, the development of compound talents is the general trend. Therefore, driven by information technology and network communication technology, the cultivation of modern accounting talents begins to show a clear trend of intelligent accounting. Based on the artificial intelligence environment, accounting personnel training focuses on corporate financial forecasting, analysis, decision-making, etc., and transitions and develops to management-oriented, compound-oriented, and technical-oriented financial senior management personnel[2]. The training of accounting professionals in colleges and universities must be transformed in order to keep up with information the tide of the era.

## 2. An overview of artificial intelligence theory

As early as the summer of 1956, young scientists such as McCarthy, Rochester, Minsky, and Shannon proposed the concept of artificial intelligence. After decades of long development, artificial intelligence has achieved certain development results and has become a frontier subject with strong penetration, extension and intersection. Simply put, the purpose of the artificial intelligence concept is to enable computers to think like humans. In recent years, the rapid development of science and technology and economy has led to the rise of artificial intelligence. Artificial intelligence is quietly entering our life and work, and is constantly infiltrating into various industries. For example, Bingo Box uses artificial intelligence technology to achieve 24 hours of operation of unmanned supermarkets, JD.com's intelligent distribution robots have also officially hit the road. The accounting industry is no exception. Deloitte Touche Tohmatsu, one of the Big Four accounting firms, and Kira Systems joined

forces in March 2016 to formally introduce artificial intelligence technology into all aspects of accounting, taxation, and auditing [3]. The application of artificial intelligence in the accounting industry is becoming more and more extensive, and financial robots are the products derived from the development of artificial intelligence in the accounting industry. At this stage, financial robots have been able to replace financial personnel to complete basic tasks such as sorting bills, pasting documents, reviewing and reimbursement of expenses, and also assisting financial departments in completing accounting, statistics, and generating accounting reports. Cross-post operations can be achieved. The emergence of financial robots can provide convenience for financial personnel and financial departments to a certain extent, save a lot of time, financial resources, manpower and material resources, save a lot of operating costs for enterprises, and enable enterprises and their managers to obtain more. Therefore, it has attracted the attention and favor of many domestic and foreign enterprises.

### **3. The necessity of the transformation of accounting professionals in colleges and universities**

#### ***3.1 Promoting role of new technologies***

The new technologies brought by artificial intelligence have caused a rapid change in the job functions of accountants. Under the background of artificial intelligence, accountants must actively accept new technologies, promote the development of informatization, and change their thinking in order to make greater contributions to the development of enterprises. The rapid development of artificial intelligence has brought new challenges to accountants. As far as the current development trend of artificial intelligence is concerned, the impact on the positions of accountants will not be obvious for the time being, but in the long run, artificial intelligence financial robots will take on a large For the basic accounting work of some accountants, the competition for accountants will become more and more intense[4].However, as long as accountants recognize and adapt to the development trend in a timely manner, and through the transformation and reform of accounting education, continue to learn new knowledge and new skills, and make themselves accountants with comprehensive management qualities, they can calmly face the impact of artificial intelligence on the accounting industry impact and impact.

#### ***3.2 New policies and systems guarantee financial transformation and upgrading***

Using artificial intelligence to complete basic accounting work not only changes the traditional accounting model, but also liberates the hands of basic accountants, prompting them to transform into senior accountants. In the context of the application and popularization of artificial intelligence, basic accounting personnel have been difficult to adapt to the needs of the market, and are being phased out by the market; on the contrary, due to the scarcity of compound talents, artificial intelligence has not yet been able to replace them, and they have become the competition for enterprises. The target of compound talents is very precious. Traditional accounting and intelligent accounting have different forms and have their own characteristics, so they have different requirements. Traditional accounting requires accountants to have professional knowledge, which can promote financial transformation and upgrading.

#### ***3.3 The shift of accounting focus***

In the past, the focus of traditional accounting work was more on the analysis and accounting of data and information and the supervision of the work process. On the contrary, in the era of artificial intelligence, the promotion and application of various types of intelligent accounting software on the market will make the important accounting process in the entire accounting work of the enterprise show strong automatic and intelligent characteristics. Therefore, different from the traditional accounting work in the past, the current focus of artificial intelligence accounting software focuses more on the analysis and judgment of data and information, as well as the corresponding decision-making management, and expects to gradually realize business and financial management with the help of the influence of intelligence and the integration of accounting, and even continue to expand the extension of accounting until it extends to management accounting.

### ***3.4 Objective needs of business development***

In fact, companies need information and professionals with advanced analysis and decision-making skills to give professional reports to guide companies on how to gain competitive advantages and greater returns. For example, some companies use financial robots for operations. By using financial robots, they have established a financial sharing center. Commercial banks have transformed their business processes into digitalization, which is also achieved through the use of financial robots.

## **4. Transformation and practice of talent training for accounting majors in colleges and universities under the background of artificial intelligence**

### ***4.1 Embedding artificial intelligence technology in accounting education in colleges and universities***

Artificial intelligence accounting is machine intelligence accounting, which is the research and implementation of artificially constructed computer systems that imitate human thinking and consciousness, so as to improve the accounting work previously completed by humans. Artificial intelligence has entered the classroom of colleges and universities[5]. In China, many colleges and universities have established artificial intelligence laboratories and big data laboratories, adding courses such as artificial intelligence accounting and big data. In particular, the artificial intelligence accounting course aims to cultivate a group of students who have mastered basic computer technology, are able to communicate with professional artificial intelligence programming developers at the level of business processing, master the basic accounting processing process, and can understand the pain points of accounting processing. A compound artificial intelligence accounting talent who properly uses artificial intelligence technology for processing. Embedding artificial intelligence technology into accounting education in colleges and universities, combined with the social needs of accounting talents, can better promote the transformation of accounting talents training in colleges and universities, and will cultivate a group of management accounting talents with innovation and practical ability to meet the needs of society under the background of artificial intelligence.

### ***4.2 Build an intelligent accounting talent training system***

According to the national standard, the practical teaching of accounting major generally includes experiments, practical training, cognitive practice, professional practice, social practice, etc., which are called "integrated diversity"; the integration of professional education and innovation and entrepreneurship is called "specialized innovation" fusion". It is an innovation to build an intelligent accounting talent training system. The intelligent accounting talent training system refers to breaking the traditional model, integrating new technology elements, and cultivating compound artificial intelligence accounting talents in order to meet the needs of artificial intelligence and education informatization. Each school can learn from the foreign "3+1" accounting talent training model, that is, 3-year comprehensive education and 1-year internship education, and can also cooperate with enterprises to achieve "integration of production and education", referring to the demand standards of enterprises for intelligent accounting talents, adjust the accounting teaching mode and provide students with internship opportunities for corporate accounting positions, so as to cultivate the practical work ability of undergraduate accounting students in business performance evaluation, accounting management, tax declaration and planning, and international accounting.

### ***4.3 Improve the training mechanism of compound accounting talents***

The arrival of the era of artificial intelligence has improved the work efficiency and work quality of financial personnel, and also brought opportunities. This opportunity is both an opportunity and a challenge for financial personnel [6]. Most of the financial staff are basic accountants, dealing with simple basic work almost every day. In addition, they are content with the status quo, and have not conducted more in-depth study, and have been staying at the level of basic accounting, and the application of artificial intelligence has enabled them. Basic accounting has a sense of crisis. At present, as a qualified financial officer, it is far from enough to only know the knowledge of financial accounting. Other knowledge closely related to finance such as auditing, taxation, internal control and financial management are equally important. In order to avoid the crisis of being replaced by artificial intelligence, financial personnel should continue to learn about auditing, taxation, internal control, financial management and other aspects of knowledge, achieve diversified development, and better

adapt to the needs of the current market. As we all know, the basic functions of accounting are the accounting function and the supervision function. As far as the current accounting industry status and social status are concerned, there are more than 10 million practitioners in the domestic accounting industry, and most of them are engaged in basic accounting positions. The rapid development of artificial intelligence technology enables financial robots to replace financial personnel to handle simple accounting work. It can be seen that the accounting function of financial personnel is in a very embarrassing position and is facing greater challenges. If financial personnel want to calmly deal with the challenges brought by artificial intelligence, they need to focus on aspects that artificial intelligence cannot replace temporarily, such as financial analysis, financial decision-making, internal control and other financial management aspects, so as to make themselves capable of financial analysis, management accounting talents for decision-making and internal control.

#### **4.4 Establish a management accounting information technology application platform**

Establish a management accounting information technology application platform, and use artificial intelligence to efficiently complete basic accounting work. For basic accountants, basic work such as arranging bills, pasting bills, reviewing and reimbursing expenses not only takes a lot of time, but also is a single task that needs to be repeated. With the rapid popularization of artificial intelligence, a large number of highly repetitive and single basic tasks have been taken over by artificial intelligence, and the accounting industry is no exception. The addition of artificial intelligence has changed the repetitive, single and mechanical nature of traditional financial work, and it can also complete basic accounting work efficiently and with high quality, which greatly reduces the work pressure of financial personnel. On the basis of completing basic accounting work such as sorting and pasting documents, artificial intelligence can also integrate and count the information and data of the enterprise, which improves the efficiency of financial personnel reconciliation.

## **5. Conclusions**

In recent years, China's accounting industry has been in a state of saturation. However, due to the large number of Chinese enterprises, and accounting positions are necessary for each company, although traditional bookkeeping accounting is in a state of high supply, social demand is also high. The emergence of artificial intelligence is likely to break this pattern. In the future, large and medium-sized enterprises may hand over ordinary accounting to robots, and traditional accounting will be eliminated. With the gradual deepening of the application of artificial intelligence technology in the field of accounting, financial robots gradually undertake more accounting work, especially the basic low-level accounting work will gradually be completely separated from the manual operation mode, without the need for accountants to complete it by themselves. It is believed that in the near future, the position of artificial intelligence in accounting will be completely replaced by financial robots. Faced with the arrival of artificial intelligence, financial personnel should not only pay attention to the challenges it brings, but also the opportunities it brings. Artificial intelligence is the product of human science and technology research and development. As long as people master this technology skillfully and use it reasonably, they can improve work efficiency and work quality, and bring more benefits to enterprises.

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