Innovation and Reform of Accounting Professional Training Model Based on the Artificial Intelligence

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\textbf{Abstract.} In recent years, the continuous upgrading and transformation of high-performance computing and Internet technology have brought revolutionary impact to the development of the economic, financial and financial accounting industries. High-tech represented by cloud computing and big data artificial intelligence has promoted the "first Four Industrial Revolutions", and the application of artificial intelligence technology has had a profound impact on the traditional accounting work process, rules, and the functional positioning of practitioners. How to adapt to the demand for accounting professionals in the artificial intelligence era, and accelerate the construction of innovating the current talent training model is a problem that should be faced with and analyzed in the future.

\textbf{Keywords:} Artificial Intelligence, Accounting Major, Talent Training Model, Innovation, Reform

1. Introduction

The emergence of computerized accounting has freed accounting professionals from repetitive, cumbersome, mechanical accounting document processing, bookkeeping, accounting entries, statement preparation and other manual labor tasks, and emphasized the calculation ability of accountants and analyzing skills. The emergence of artificial intelligence has brought the level of demand for financial accounting professionals to a higher level, from data analysis at the meso level to grasping the unconventional influencing factors of corporate management and making strategic recommendations for corporate financial management. This also brings new challenges to the current talent training model, and it is imperative to strengthen the innovation of the accounting professional talent training model under this background.

1. Analysis of the impact of artificial intelligence technology on the transformation of the accounting industry

(1) The in-depth impact of artificial intelligence on the accounting work model

At present, intelligent financial robots focus on the intelligent and standardized processing of data collection, entry, sorting, summarization and calculation in financial accounting and auditing. At the same time, they conduct comprehensive monitoring of financial management procedures and control the internal control of the enterprise. Management makes corresponding problem analysis and work guidance. The continuous innovation and development of the artificial intelligence industry will bring
subversive changes to the traditional accounting industry work model, mechanism, and accounting supervision and auditing business. First, it has greatly promoted and improved the quality and level of traditional accounting. It has further enriched the internal and external data related to corporate financial management, overcomes the difficulty of manual data analysis capabilities, and can be used for mass financial management. The second is that in the implementation of the accounting workflow, a high degree of standardization will not be interfered by artificial factors, and will also avoid human omissions and errors. Some basic accounting document management and bookkeeping operations, such as invoices, Transfer, billing, reimbursement, settlement, etc., are all handled by these intelligent accounting robots, which improves the efficiency and accuracy of accounting work.

(2) Artificial intelligence has a profound impact on the future trend of accounting talents

After the application of artificial intelligence equipment based on intelligent robots to the accounting industry, the production method of the industry will undergo great changes. The high-efficiency production level of the machine will free the hands of some basic accounting staff, but it will also affect their future job opportunities, which also forces some personnel who only have basic accounting skills to continuously strengthen their professional competence and adapt to the current artificial intelligence, cloud computing and other new technical conditions for the optimization of the accounting talent structure. The birth of a new accounting training direction is a major change in the field of accounting training and teaching. The "Thirteenth Five-Year Plan for Accounting Reform and Development" puts forward the goals and tasks of cultivating management accounting talents, and regards management accounting as one of the basic abilities that accounting talents should generally possess. This is also aimed at the current reform of the accounting industry by artificial intelligence. The contingency strategy made under the realistic background can adequately cope with the unfavorable situation of basic accounting positions being replaced by machines and computers, designing a better development path for accounting talents, and also boosting accounting personnel to better cooperate with robots. Use machine-analyzed data reports to do a good job in corporate financial budgeting, planning, management control, and evaluation forecasts[1].

2. Exploration of the path of innovation and reform of accounting talent training model under the background of artificial intelligence

(1) Aiming at the cultivation of comprehensive talents

The comprehensive quality of accounting personnel is getting more and more attention from enterprises. Enterprises are also aiming at cultivating comprehensive talents. The following are the statistical results of the requirements of enterprises on accounting quality:
Table 1. Statistical results of the requirements of enterprises on accounting quality

| Quality requirements                                           | Number of cases | Average | Standard deviation | Significance |
|----------------------------------------------------------------|----------------|---------|--------------------|--------------|
| Professional financial accounting is only with a broad knowledge structure | Enterprise Edition | 53      | 4.34               | 0.758        | 0.020        |
| Professional attitude and ethics of dedication and love        | School Edition  | 128     | 4.10               | 1.279        |              |
| Interpersonal skills and teamwork quality                      | Enterprise Edition | 53      | 4.51               | 0.576        | 0.003        |
| Financial data analysis and management decision-making ability | School Edition  | 128     | 4.06               | 1.234        |              |
| Understand both financial knowledge and the compound ability of artificial intelligence technology | Enterprise Edition | 53      | 4.42               | 0.602        | 0.003        |
| Have a certain level of English and have a leading international vision | School Edition | 128     | 4.49               | 0.724        |              |
| Physical and mental qualities                                  | Enterprise Edition | 53      | 4.00               | 1.261        |              |
| Safety and social situation                                    | School Edition  | 128     | 4.00               | 1.261        |              |
| Scientific and technological knowledge                         | Enterprise Edition | 53      | 4.00               | 1.261        |              |
| Meeting the business needs of the company                      | School Edition  | 128     | 4.00               | 1.261        |              |
| Professional financial accounting                              | Enterprise Edition | 53      | 4.00               | 1.261        |              |
| Professional accounting and management                         | School Edition  | 128     | 4.00               | 1.261        |              |
| Professional management and control                            | Enterprise Edition | 53      | 4.00               | 1.261        |              |
| Professional economic cooperation                               | School Edition  | 128     | 4.00               | 1.261        |              |
| Professional professional management and cooperation            | Enterprise Edition | 53      | 4.00               | 1.261        |              |
| Professional legal foundation and practice                      | School Edition  | 128     | 4.00               | 1.261        |              |

Big data is the foundation of the development of the artificial intelligence industry. From this it has also derived a new Internet thinking, big data thinking, which requires people to look at related issues on the basis of massive information and data analysis from multiple angles. And then make a more comprehensive and in-depth judgment analysis of the problem, and can extend a richer extension of the problem, which is also one of the thinking that the current accountant needs to establish and improve urgently. The current training of accounting talents is based on specialization. Although specialization is the basis and prerequisite for specialization of talents, horizontal expansion of knowledge has become an inevitable requirement for the transformation of professional talents, adapting to the operating mode of artificial intelligence accounting under big data. Therefore, relevant higher institutes Schools and vocational colleges should put the training of compound accounting professionals in a more important position, and achieve one specialization with multiple abilities, so as to better respond to the current comprehensive financial analysis and strategic analysis talents. Focus on cultivating moral literacy, knowledge cognition, professional skills and mental capacity building. Further enhance the professional habits of independent learning, independent thinking, and cooperation among talents. At the knowledge level, it includes accounting discipline foundation, economic foundation, management foundation, legal foundation and basic knowledge of information technology, so that students have basic professional knowledge and professionalism. In terms of professional knowledge, different directions of talent training should be classified and guided. For example, management accounting tends to favor cost control, financial analysis, accounting calculations, and the application of financial intelligence platforms. At the same time, it is necessary to give in-depth and professional lectures on the law and the accounting-related professional knowledge in the computer. In terms of comprehensive knowledge, strengthen the training of comprehensive common sense in humanities, social sciences and science and engineering, such as politics, geography,
industry-related history, philosophy and art, systems engineering, etc. [2]. In capacity building, it is necessary to highlight accounting skills, such as basic business management skills such as voucher management, accounting, accounting supervision, and tax processing; financial data analysis and forecasting capabilities, including the ability to use artificial intelligence technology to do well. The analysis and analysis of financial information, combined with its own professionalism and comprehensive knowledge, make certain reasonable judgments, have a more scientific expectation of the future business status of the company, and put forward relevant business decision-making recommendations; innovation and reform Ability, including suggestions for optimization and innovation of existing processes, and a series of reforms and optimizations on practical issues in financial accounting; team and individual management capabilities, including organizational leadership, communication and expression skills in the financial team Coordinating ability, constantly strengthening the ability of learning, and abiding by the laws and laws of finance. As well as good professional ethics and ideological and moral qualities, and strong psychological resistance, release, and adjustment capabilities, as well as the physical quality required for professional work.

2) Optimize and improve the curriculum system and enrich the subject content

It is necessary to further enrich the curriculum system and establish a diversified and flexible curriculum content to meet the current goals and tasks of training comprehensive accounting talents. For further exploration of the subject integration curriculum design, especially the existence of multi-disciplinary cross-disciplinary knowledge, how to use effective classroom involvement, so that the educated can efficiently and comprehensively understand and accept. Aiming at the current artificial intelligence environment, starting from accounting as the center, centering on information technology courses, such as big data, blockchain, deep learning, etc., business management courses, including enterprise value chain management, financial platform sharing, and life cycle management etc., to rationally converge and integrate them, adjust the original curriculum system, delete old courses that are not suitable for current technical needs, increase the ratio of information technology courses, and focus on cultivating their Internet thinking and artificial intelligence concepts. In response to the latest research trends in management accounting for the team, we will focus on adding some specialized courses related to artificial intelligence finance, including introduction to artificial intelligence, big data analysis principles and technical applications, the basic structure of smart finance, business big data analysis, and big data. And intelligent decision support systems, etc., are trained to have certain information technology literacy and concepts, and master certain computer application technologies, such as program editing, programming language recognition, demand development language design, etc., can be at a certain level of specialization. Around the relevant accounting business, carry out relatively smooth exchanges with relevant intelligent program developers, and can conduct in-depth discussion and analysis on some accounting processing procedures and methods, and the essential role and principle mechanism of artificial intelligence in the accounting business Have certain knowledge and understanding. And make reasonable suggestions for the pains and difficulties related to accounting business needs in the development [3].

It is necessary to clarify the relationship matrix between artificial intelligence-related comprehensive talent training specifications and courses, and use a two-dimensional matrix for the correlation between the curriculum setting and the educated ability training category (including knowledge, ability, and quality) To express it, the importance can be displayed in three levels: large, medium, and small, and replaced by the letters H, M, and L, as shown in Table 2[4].
Table 2. The relationship matrix between artificial intelligence courses and accounting talent training specifications

| Course Specification                        | Knowledge | Ability | Quality |
|--------------------------------------------|-----------|---------|---------|
| Introduction to Artificial Intelligence    | H         | M       | M       |
| Big data analysis technology tools         | H         | H       | M       |
| Financial Sharing and Smart Finance        | H         | H       | H       |
| Market intelligence analysis based on big data | M     | M       | M       |
| Financial strategy under big data          | M         | M       | M       |
| Intelligent Decision Support System        | L         | M       | L       |

Combination of practice and theory, enriching the curriculum form

The importance of practice is self-evident, and the importance of accounting practice courses is becoming more and more prominent. The following is the statistical results of the importance of accounting practice courses to help us realize the importance of practice and promote the combination of theory and practice:

Table 3. Statistical results of the importance of accounting practice courses

| Practical courses                          | Number of cases | Average | Standard deviation | Significance |
|--------------------------------------------|-----------------|---------|--------------------|--------------|
| Financial information software simulation training | Enterprise Edition | 53     | 4.30               | 0.668        | 0.051        |
|                                           | School Edition  | 128    | 4.20               | 0.950        |              |
| Comprehensive Accounting Training Business management sand table simulation | Enterprise Edition | 53     | 4.32               | 0.754        | 0.231        |
|                                           | School Edition  | 128    | 4.30               | 0.968        |              |
| ERP software training                     | Enterprise Edition | 53     | 3.98               | 0.843        | 0.080        |
|                                           | School Edition  | 128    | 4.07               | 1.044        |              |
| Corporate Internship                      | Enterprise Edition | 53     | 4.28               | 0.690        | 0.257        |
|                                           | School Edition  | 128    | 4.11               | 0.998        |              |
| Document Retrieval                        | Enterprise Edition | 53     | 4.47               | 0.541        | 0.003        |
|                                           | School Edition  | 128    | 4.37               | 0.987        |              |

Use the dividends released by modern information technology to implement online and offline teaching methods, develop flipped classrooms, experiential teaching, MOOCs and other new Internet and offline teaching methods that fully interact with each other, and in-depth exchanges between teachers and students, and at the same time strengthen The application of case teaching method starts with specific cases, and through problem orientation, stimulates the learning initiative of the educated,
and strives to improve their logical thinking, judgment and resource data processing and integration capabilities. To strengthen practical teaching, it is necessary to move the existing practical application system of artificial intelligence financial processing into the current teaching and training, and use real environment and real business to improve the practical ability, problem-solving ability and comprehensive analysis ability of the educated. At the same time, in professional teaching, we insist on school-enterprise linkage, theoretical lecturers and business experts linkage, trainers and workers linkage, using cases, sand tables, group discussions and other methods to focus on improving the practical application of accounting and finance of talents. Try to cooperate with enterprises and institutions, accounting firms, and securities investment institutions to gradually expand the practice platform.

3. Conclusion
Artificial intelligence has arrived, and the in-depth adjustment of the economic structure has begun. As a talent training work in the accounting industry, it is necessary to actively embrace modern technology, reshape the talent training system with a development vision and the thinking and concepts of the information age, and focus on Improve the comprehensive knowledge and capabilities of talents to meet major challenges in the accounting industry and better seize new opportunities for accounting development in the information age.

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