Research on the Reform of Accounting Teaching Mode under the Impact of Artificial Intelligence

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Abstract: The widespread application of artificial intelligence (AI) has brought impact to the traditional accounting industry. Colleges and universities should clarify the reform of accounting teaching in the era of big data, innovate teaching systems, reform teaching modes, and solve the problems encountered by students to ensure them can adapt to the current development of the times. This article will discuss the reform of accounting teaching mode under the impact of AI. There are problems in the process, but the the colleges and universities need to play the guiding role.

1. Introduction:
AI technology has evolved over the years, and combined with related theories such as the Internet, cloud computing, and big data, forming a multi-disciplinary mutual correction mode. Therefore, teachers must clarify the internal talent training mechanism, optimize the relationship between financial processes and decisions, form a data management mode, improve students’ data thinking, and lay the foundation for students’ future career. AI has brought new vigor into the traditional accounting, but the personnel is facing challenges. Colleges and universities should be active in the process, and clarify the problems and realize the integration of online teaching and offline teaching.

2. Accounting teaching mode under the background of AI
Accounting is a professional talent with knowledge of management, economics and law, who is engaged in accounting practice in enterprises or institutions. Traditional accounting is mainly responsible for finance. In the future, the AI financial system can integrate multiple data such as numbers, pictures, audio, video, and continue to learn independently, which will realize intelligent financial analysis and risk warning. With the rapid development of AI, there is a risk that traditional accounting will be replaced. After entering the 21st century, economic globalization is unstoppable. The traditional accounting teaching system is inconsistent with the current market demand. In order to promote the reform of the accounting teaching mechanism, the Ministry of Education has successively launched the Six Excellence and One Top-notch Programs and 40 new era higher education programs. Teachers should actively respond to the call of the government to clarify the reform. It is necessary to use complete teaching modes to improve the corresponding talent training and comprehensive abilities such as cloud accounting and financial sharing, and achieve effective graduation and employment to clarify the problems and improve students’ computer skills and form a high-level talent training system.
3. Problems in the reform of accounting teaching mode under the impact of AI

At present, the training mechanism of colleges and universities tends to be rigid, and the policy orientation also encourages students to continue to get the certificates. Students regard the certificate as the ultimate goal of learning. After graduation, they will only repeat bookkeeping and settlement with unclear understanding of the essence of accounting. Cloud computing lacks the decision-making ability for business management. The work is relatively low-end and easily be replaced by AI machines. The teaching hours of colleges and universities are limited, and students are required to have high professional qualities. A large number of courses make normal teaching activities impossible. Students have limited abilities to accept new things and ignore the explanation of knowledge. Due to the limitation of students’ own culture, their perception of the external market is weak. The overall teaching focuses on the operation of financial software, and the teaching means are relatively simple. Students have not formed the thinking of computing Internet. The relatively extensive development of teaching mode leads to the low efficiency of the overall reform. In addition, the internal virtual platform is not perfect, and most of the format coupling is difficult. Students are unable to perform prediction, control and evaluation, basic functions without the business activities. In addition, most of the accounting is given priority to financial accounting, management accounting and traditional accounting. Students need time to adapt to the change of the curriculum system.

4. Changes in accounting teaching mode under the impact of AI

With the continuous development of AI, the accounting industry as an emerging technology force has also undergone tremendous changes. It has put forward higher requirements for the update and improvement of the accounting professional teaching mode in colleges and universities. It should gradually move towards computerization, cloud computing. The intelligence will enable students to better adapt to the current trend of the accounting industry, thereby enhancing the employment competitiveness of accounting students.

4.1. Computerized teaching mode

Due to the continuous development of computer information technology, the application scope of AI has been continuously expanded. At present, the accounting industry adopts computerized accounting mode, so it is very important to implement computerized teaching in college accounting majors. The computerized teaching mode mainly refers to the teaching method with the help of the current widely...
used accounting software. Relying on the basic theories of accounting, it gets rid of the limitations of paper-based teaching in the past. It can enable students to gradually understand the current mainstream accounting methods and improve students’ practical operation ability, and lay a solid foundation for students.

4.2. Compound teaching mode
With the continuous development of China’s economy and society, the types of business transactions continue to be enriched. Accounting and supervision have gradually formed a multidisciplinary application system, including professional knowledge of computer, finance, management, etc., and proposed changes to the comprehensive quality of students. Therefore, the current compound teaching mode is gradually being applied. Through the effective development of a series of education courses, the knowledge of accounting has been expanded, which is conducive to adapting to the current new accounting mode and promoting the continuous employment of students to enhance the employment competitiveness of students.

4.3. Practice teaching mode
Accounting professional students need to acquire a solid basic knowledge of accounting, accounting practice and supervision and the main points of the specification. They also need to skillfully use the method of accounting, master the practical ability in the actual economic affairs, and adapt to changing the way of accounting and to raise their professional level. Currently, in order to deal with accounting industry impact of AI, the accounting professional teaching of intelligent upgrade through the university-enterprise cooperation practice, so that the students master accounting practice skills to constantly adapt to the change and realize the training target of accounting talents in universities and colleges.

5. Research on the reform of accounting teaching mode under the impact of AI

5.1. Optimize the talent training system
Colleges and universities must keep up with the pace of the times and optimize talent training programs and curriculum systems in a timely manner in accordance with the professional skills requirements for accounting talents. It is necessary to analyze the direction of accounting in the era of AI. The original accounting curriculum system is compressed. In the original curriculum system, accounting majors take a very large proportion, mainly including basic accounting, elementary financial accounting, intermediate financial accounting, and advanced financial accounting. There are a large number of courses and class hours. In the era of AI, some courses can be directly replaced by computers. Therefore, teachers should continue to reduce the low-end accounting class hours and offer new courses. Some accounting practice courses, strategic planning, and corporate risk management can be added to strengthen the role of accounting in corporate development. Assist C language programming and mathematical statistics courses cultivate the computer thinking of accountants in the era of big data. It can combine the overlapping parts in the professional courses, dynamically examine external standards, and plan financial accounting courses.

For example, colleges and universities of freshmen can adopt the teaching method of professional general education, while in the second year, students can be more interested and graded, realize the subdivision of accounting majors, and ensure that students can master professional knowledge. Cost accounting should increase the study of standard and activity-based costing. Tax accounting should increase the learning of tax planning and risk management, and professional courses such as business and credit management can be added to the study of financial accounting. According to the needs of the times, it needs to timely adjust the talent training goals. A unified study of financial software, computer network application, Internet trading and other basic courses can cultivate students’ ability to master and apply new knowledge and technology. It can help students have a further understanding of the accounting profession, master the entire business and form their own understanding of the
accounting and lay a foundation for students’ career.

5.2. Multidisciplinary teaching
Accounting is an indispensable part of enterprise. The training of accounting talents should be integrated into the teaching of microeconomics, and cultivate a digital intelligent era and compound accounting talents based on market demand and current market economy concept. Students have a complete accounting knowledge system and cultivate students’ thinking and innovation ability. By offering compulsory courses such as innovation and creation and entrepreneurial foundations, they must also integrate market courses and economic policy learning to reflect literature, The cross-penetration of multiple disciplines such as management, economics, and commerce takes into account the the market in all aspects, and forms a multifunctional compound talent training mechanism.

For example, colleges and universities can open a comprehensive elective system to encourage financial personnel to study literature, sociology, psychology, operational research and other important subjects comprehensively. Through the management mechanism of the second degree, accounting personnel can be guaranteed to master more professional knowledge, improve students’ core quality, change the original single talent cultivation mechanism, refine accounting costs, optimize resource allocation, and clarify the core requirements of market. In addition, teachers can join enterprises to build a campus sharing center to form an actual financial cloud platform that integrates accounting, tax reporting, and consulting management, and introduces the real business of the enterprise into the talent training mechanism, so that students can access various accounting reporting forms, as shown in the figure below. As shown in the tax return, it can effectively enhance the understanding of actual accounting. At the same time, a series of competitions such as innovation and entrepreneurship competition and golden idea competition should be used to cultivate students’ practical ability and ensure that students have a year of financial experience. Colleges and universities should also clarify the problems existing in the students’ operation and timely monitor the internal tax declaration. Start with a real case analysis to help students understand the accounting requirements of the intelligent age. They need to analyze real cases to help students understand the accounting requirements.

![Figure 2 Samples of enterprise tax returns of VAT](image)

5.3. Online and offline teaching mode
The important feature in the intelligent age is fragmented. Accounting professional knowledge is very complicated. Teachers set teaching goals reasonably and make reasonable adjustments. Relying on
massive network resources, the network teaching and immersive learning are formed through the private cloud server and wireless network. With online teaching as an aid to offline, the teaching is constantly optimized. Students use online answering questions to form a daily mechanism for students to avoid cramming. Teachers should clarify the key points and difficulties according to the students’ specific performance, and make corresponding accounting videos for students to practice after watching. According to the students’ memory features, they are encouraged to watch repeatedly to strengthen. Teachers should also continuously improve their professional skills and their teaching skills, enrich the classroom format, and meet the individual requirements of students by creating more interesting teaching scenarios, giving full play to students’ subjectivity. It is necessary to cultivate students’ Internet thinking during online learning.

For example, the teaching uses virtual reality as a technical means to build a management accounting practical platform, so that students can simulate the real accounting virtually. Immersive simulation of the business war clarifies the practical significance in business for employment to improve students’ post adaptability. At the same time, teachers should improve students’ professional quality comprehensively. Training courses include resume writing, interview skills, and professional negotiation. Teachers need to dynamically understand the learning of students, comprehensively evaluate students’ ability, use big data to analyze students’ problems and recommend corresponding positions to students quickly.

6. Conclusion
AI has brought new vigor into the traditional accounting, but the accounting personnel is faced with some risks and challenges. Colleges and universities should be actively respond to the call of the party and the government, clarify the problems and realize the integration of online teaching, simulation of the accounting, improve the students’ core accomplishment, multidisciplinary integration, and provide talents for the development of market economy.

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