

Discussion on Teaching Reform of Accounting Major in Colleges and Universities Under the Background of Financial Intelligence

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Abstract: With the development and application of intelligence technology, financial intelligence has caused a great impact on the accounting industry, and then has a significant impact on the teaching of accounting specialty. This paper presents an analysis of the impact of financial intelligence on accounting work under the background of financial intelligence by focusing on the current talent training system of accounting specialty in colleges and universities, and puts forward the reform path of accounting specialty teaching in colleges and universities under the background of financial intelligence.

Keywords: Colleges and universities; Accounting profession; Financial intelligence; Reform in education

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1. Introduction

In the era of intelligence, artificial intelligence has been widely used as it has brought conveniences to people's life. In the accounting industry, a large number of cloud intelligent financial software and financial robots have been created and applied, which become an important tool to assist accounting work. The continuous upgrading and advancement of intelligence technology has further elevated the efficiency and accuracy of accounting work. In order to further meet the needs of accounting work, the requirements of society and enterprises for talents in the accounting industry are also increasing, which urges the accounting major in colleges and universities to cultivate accounting talents who meet the social needs through teaching reform ^[1].

2. Influence of financial intelligence on accounting

2.1. Development of financial technology to intelligence

Financial intelligence is a financial technology relying on Internet of things, big data, cloud computing and other technologies. It changes the form and process of traditional manual processing of financial data, not only improves the accuracy and efficiency of accounting work, but also achieves real-time data presentation and export, which can provide important data support for the development of the company or major decisions. At present, the application of financial intelligence in China is expanding but not very widespread. Especially in most small companies and enterprises, the way of financial intelligence is mainly computerized accounting, which also hinders the rapid reform of accounting talent training to a certain extent. However, with the development of the times, the development of financial technology to intelligence will become more and more popular, and the accounting work will change fundamentally, which also requires that the teaching methods and contents of accounting discipline in colleges and universities must be improved according to the employment needs.

2.2. Major changes in work functions

In the traditional financial accounting system, the types of work mainly include cashier, tax accounting, salary accounting, cost accounting, general ledger accounting, etc. Each post has a clear division of responsibilities and work content, and each post can gradually develop to the promotion route of accountant, supervisor, manager and chief financial officer, depending on the working ability. However, the popularization and application of financial intelligence will bring about huge change to the accounting post system^[2]. On the one hand, because a large number of basic accounting work can be replaced by computers, this part of accounting posts will be greatly reduced or even die out. On the other hand, the continuous upgrading of the financial industry and the assistance of the intelligent platform will improve the functionality of financial accounting, especially for enterprise development planning and major choices. Therefore, accounting posts with the functions of strategy, planning, decision-making, implementation and evaluation will become new functional posts.

2.3. Requirements for improvement of talent quality and ability

In the traditional financial industry, the demand for talent quality and ability mainly lies in its financial accounting ability and professional quality, that is, financial accountants need to have the basic skills of financial accounting and maintain a rigorous, serious and honest working attitude. However, under the influence of financial intelligence, the corresponding talents not only need to have financial accounting ability and necessary work literacy, but also need to have the ability to use intelligent platform and software equipment to complete financial analysis, prediction and management. In addition, under the new financial post system, various financial posts will be inextricably linked, necessitating financial staff to have higher communication and coordination ability, so as to meet the basic requirements of intelligent financial posts.

3. Teaching reform path of accounting specialty under the background of financial intelligence

3.1. Curriculum system and module reform

Under the background of financial intelligence, the teaching reform of accounting specialty should prioritize the reform of curriculum system and module. In view of the impact of financial intelligence on accounting posts and functions, colleges and universities should achieve the new social demand standard for accounting talents through four levels of curriculum reform.

First of all, we should rebuild the course certificate financing system. Since the cancellation of the accounting qualification certificate in 2017, college accounting students must pass the accounting examination to obtain the corresponding employment qualification. Therefore, the traditional curriculum system around the accounting qualification certificate must be improved and optimized. Traditional courses mainly include basic accounting, professional ethics, financial regulations, financial accounting and other contents. Under the influence of junior accountant examination and financial intelligence, its curriculum system must be expanded and optimized. In addition to basic accounting, it should be divided into financial accounting, management accounting, cost accounting and economic law. This can not only promote students to obtain junior accountant qualification, but also the requirements of new post functions on students' ability under the background of financial intelligence.

Secondly, we should build an intelligent curriculum system. In the development process of financial intelligence, the training of accounting talents in colleges and universities must pay attention to the skills of students in applying intelligent software and equipment; therefore, this has to be realized through the intelligent curriculum system. Under the curriculum system, traditional accounting computerization and excel accounting application courses only include computerization. Under the background of intellectualization, new courses such as introduction to artificial intelligence, modern business technology

and financial cloud need to be added. Computerized module is an important skill required by students' employment development, and intelligent module can provide students with long-term learning and more opportunities for their career development.

Third, we should optimize the financial management curriculum module. The functions of traditional accounting mainly include accounting and supervision. The importance of financial management in accounting is increasing with the development of financial intelligence. Particularly for colleges and universities, accounting was mainly cultivated in the past, while management accounting needs to be cultivated in the current environment. In this context, the financial management course module needs to be further optimized. In addition to basic accounting, tax accounting, cost accounting, and other courses, management practice, management accounting, and financial decision-making, should be added, and students' attention to management accounting courses should be improved through credit adjustment [3].

Fourth, we should improve the financial culture curriculum module. In the process of the development of modern vocational education, cultural heritage has become an important part in college students' competition in the new era. In accounting, financial culture course can not only improve students' cultural foundation, but also cultivate and develop students' business wisdom, and establish a more solid thinking foundation for students under the background of financial intelligence, which is conducive for making correct choices in the process of decision-making. In this regard, we can establish courses such as Chinese business culture and Fan Li's business wisdom in the form of elective courses to improve students' moral cultivation and cultural connotation.

3.2. Reform of teaching methods and forms

The development of financial intelligence requires new standards for the development and requirements of accounting professionals, and demands higher requirements for teaching. College accounting teachers should also take advantage of the intelligent era to promote the practice of information-based teaching, so as to improve the quality of the curriculum and meet the implementation requirements of the intelligent curriculum system.

First, teachers should make good use of pre-class learning. After the intelligent reform of accounting course, the course content is increasing, which also further improves the teaching pressure of teachers and the learning pressure of students. Therefore, teachers need to change the teaching method and give full play to students' pre-class learning, so as to improve the efficiency of teaching in class. Therefore, teachers can establish a teaching platform on the front line of the class. On the one hand, they can use short videos to design preview micro-classes, so that students can prepare for learning before class and get to know the lessons before the class. This enables students to have more time for autonomous learning in class. On the other hand, teachers should also use the platform to provide students with more learning resources, such as theoretical explanation courses, practical training operation demonstration, expert lectures, simulation software demonstration video, multimedia courseware, subject question bank, textual research resources, etc., so as to provide students with richer learning resources.

Secondly, teachers should create an efficient classroom. In the course system of financial intelligence, teachers should guide students to complete the process of absorption and internalization in class learning. First, the explanation of specific situations and cases can help connect the dots which helps with the logical and framed knowledge construction. Second, we should actively carry out student group activities, through the process of students' independent discussion, exploration, analysis and practice, let students ask questions and figure out solutions to problems, so as to find corresponding application ways of knowledge and achieve the effect of knowledge internalization.

In addition, teachers should further improve the student evaluation system. First, teachers should test students after class with the help of online platform, and investigate students' different abilities through

different forms of topics such as selection, filling in the blank, calculation, case analysis and business operation. Second, teachers should give full play to the intelligent correction and statistical functions of the online platform, summarize students' test results, and improve teaching methods. Third, we should establish a cloud platform for student evaluation. On the one hand, teachers can record and track students' growth performance every day. On the other hand, we can create student evaluation module and let students participate in the evaluation activities and peer group, so as to improve students' self-awareness and teamwork awareness.

3.3. Practical teaching and practical reform

In addition to the curriculum reform and teaching reform, the accounting major in colleges and universities should also meet the talent training requirements of the development of financial intelligence through the reform of practical teaching. Firstly, colleges and universities should comprehensively promote the implementation of full simulation training teaching, and improve students' practical skills through modular courses. In the first semester, a simulated enterprise should be established to guide students to understand the daily financial work of the enterprise and have primary financial management ability. In the second and third semesters, the simulated enterprise should be upgraded to a medium-sized enterprise. Students need to complete basic accounting business in the simulated environment, and should be trained to use intelligent financial software and perform certain financial analysis, cost management and business processing. By analogy, in the follow-up training, students can upgrade their intelligent accounting skills with the continuous upgrading of simulated enterprises. Secondly, colleges and universities should also deepen school enterprise cooperation, provide students with a training environment for on-the-job practice, let students learn their corporate culture, job responsibilities, management methods and financial systems in a real enterprise environment, and truly experience the practical application process of intelligent financial software in work project tasks, so as to lay a foundation for students' employment development.

4. Conclusion

To sum up, with the development of financial intelligence, the accounting industry has ushered in major reforms. Colleges and universities should also carry out comprehensive reform in the training of accounting talents. They should not only continuously optimize and upgrade the curriculum system and content, but also reform and improve the teaching methods and training planning, so as to cultivate high-quality accounting talents in line with the needs of the intelligent era.

Disclosure statement

The author declares that there is no conflict of interest.

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