

Under the Background of Artificial Intelligence Era, “Skills Competition” Leads the Teaching Reform of Accounting Major

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Abstract: In the era of artificial intelligence, the accounting industry has undergone profound development where intelligent accounting has become the mainstream trend of development. In the classes of accounting majors in higher vocational colleges, guided by the principles of “skill competition”, artificial intelligence fosters the development of teaching reforms and effectively enhances the quality of education. Starting from the era of artificial intelligence, this paper discusses the significance of the application of “skill competition” to the teaching reform of accounting major in higher vocational colleges, analyzes the existing problems in the teaching of accounting major in higher vocational colleges and puts forward specific teaching strategies to train more accounting talents to meet the needs of the era of artificial intelligence.

Keywords: Artificial intelligence; Skill competition; Accounting major

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1. Introduction

The accounting major in higher vocational colleges includes many courses, such as basic accounting, cost accounting and financial management, etc. By implementing “skills competitions”, the relationship between accounting positions and professional courses in enterprises is clearly defined, effectively assessing the teaching outcomes and helping teachers identify gaps in students’ professional knowledge. In the context of artificial intelligence, the teaching of accounting majors in higher vocational colleges should adopt the concept of promoting education through competition. This approach encourages teaching reforms for both teachers and students through skills competitions, facilitates the integration of competition content, adjusts the accounting curriculum system, strengthens the connection between teaching and employment, and ultimately improves teaching effectiveness.

2. The significance of “skills competition” to lead the teaching reform of accounting major in higher vocational colleges

2.1. Improving the teaching quality of accounting major

In the context of the era of artificial intelligence, the integration of vocational colleges into the “skills competition” can inject vitality into the development of the college, cultivate students’ practical skills, and scientifically evaluate students’ professional learning effects ^[1]. At the same time, the infiltration of skills competition can adjust the teaching of accounting major, optimize the teaching atmosphere, provide a display platform for students, better build the accounting major, and effectively improve the quality of talent training.

2.2. Improve teachers’ ability to combine positions

Based on the background of “skills competition”, teachers need to organize exam preparation activities for accounting competitions, conduct in-depth analyses of enterprise cases, and deepen their understanding of enterprise accounting processes. This approach helps encourage students to better integrate into accounting roles. Through the development of accounting teaching reforms, teachers can familiarize themselves with different accounting positions and enhance their understanding of operational skills, enabling them to guide and train students effectively ^[2]. Additionally, skills competitions provide a platform for communication among teachers, allowing educators from different colleges and universities to exchange ideas and continuously learn from each other’s teaching experiences. This collaboration helps optimize the teaching of accounting majors and improves the overall effectiveness of education.

2.3. Highlight the technical standards of the accounting profession

The skills competition of accounting profession is to take the Accounting Standards for Enterprises as the basis, effectively update the software and hardware technology according to the accounting positions of enterprises, and show the accounting industry standards ^[3]. The content of the skills competition is designed according to the accounting positions of enterprises and its goal is to help students get familiar with accounting standards and effectively highlight the development trend of the accounting industry. The development of the above competition can not only test the ability of students but also promote the reform of accounting teaching and effectively combine the teaching content with the needs of the industry.

3. The teaching problems of accounting major in higher vocational colleges

3.1. The teaching effect of practical courses is poor

In higher vocational accounting courses, it involves basic accounting, management accounting and cost accounting courses, among which practical courses are not enough ^[4]. Influenced by traditional teaching methods, teachers often present theoretical knowledge first and then guide students through computer practice, practical training simulations, and other techniques. This approach creates a gap between theoretical and practical knowledge in the course, making it harder for students to fully grasp the theoretical concepts in depth. In this context, while many students are able to complete the practical training, the structure of the curriculum makes it challenging for them to fully develop the practical skills required for their future roles.

3.2. Lack of connection between curriculum standards and posts

In the era of artificial intelligence, the teaching of accounting in some higher vocational colleges lacks innovation

and fails to address the evolving demands of intelligent finance. Specifically, there is a lack of research on the collaboration between schools and businesses, resulting in an oversight of the skills and knowledge needed for intelligent financial positions. In current teaching practices, the school-enterprise collaboration and research in some institutions lack depth, and communication between professional teachers and businesses is limited. This often leads to school-enterprise cooperation becoming superficial and ineffective ^[5].

Second, teachers attach too much importance to the teaching of theoretical knowledge, resulting in a lack of correlation between course content and post standards. Starting with the development of curriculum standards, professional teachers need to deepen their understanding of enterprise accounting, particularly managerial accounting positions. The lack of this understanding results in a disconnect between the curriculum and industry standards, ultimately affecting the effectiveness of teaching and the alignment with real-world job requirements. The above problems hinder the achievement of the curriculum objectives of accounting majors in higher vocational colleges.

Third, teachers attach great importance to the professional teaching of accounting positions, ignoring the improvement of professional quality of accounting positions, including cloud accounting, intelligent finance, and other models ^[6]. Due to the lack of connection between curriculum standards and positions, some teachers fail to link professional knowledge with practice in accounting teaching, resulting in a boring teaching atmosphere and difficulty in achieving the expected teaching goals.

3.3. The quality of professional teachers needs to be improved

Professional teachers are an important part of accounting major in higher vocational colleges and their professional quality is affected by many factors. Some teachers face several challenges in their teaching practices. First, in the era of artificial intelligence, many teachers lack a clear understanding of new accounting technologies and trends, as well as practical experience in applying cutting-edge technologies within the accounting industry ^[7]. Second, influenced by traditional teaching methods, some teachers focus too heavily on teaching conventional accounting knowledge, neglecting the development of students' innovative abilities. Furthermore, in interactions between teachers and enterprises, some teachers struggle with communication skills, making it difficult to adapt accounting instruction to the actual needs of businesses.

4. Teaching reform strategy for accounting major in the era of artificial intelligence: the role of “skills competitions”

4.1. Aligning with contemporary trends and defining educational goals

In the era of artificial intelligence, the integration of industry and financial information has emerged as a key development trend, driving rapid reforms within the accounting industry. In particular, the construction of cloud platform has promoted the development of cloud finance, financial sharing and other technologies, effectively changing the face of the accounting industry and optimizing traditional accounting positions ^[8]. Based on this, enterprises have put forward higher requirements for accounting talents. To improve the quality of professional teaching, the primary task of teachers is to clarify the characteristics of artificial intelligence, master the information teaching means as soon as possible, and set scientific and comprehensive education goals.

First, starting from the field of employment, the employment of accounting talents has changed significantly. In the past, the accounting industry was mainly concentrated in small and medium-sized enterprises, accounting companies and other fields. With the development of industry and property sharing and accounting agency

companies, the employment fields of accounting talents have expanded. Therefore, teachers need to adjust their education goals, pay attention to the content of emerging fields in real time, and integrate them into professional teaching, to effectively improve the quality of education.

Second, from the perspective of employment positions, the types of positions of accounting talents have changed significantly. From traditional accounting and financial assistant positions, they have gradually changed to managerial accounting positions and industry-financial integration positions. The emergence of new positions puts forward higher requirements for accounting talents. Therefore, in teaching practice, teachers need to combine the needs of the era of artificial intelligence, create a good learning environment for them, and effectively improve their accounting professional ability^[9].

Furthermore, starting from the position skills, the change of the accounting environment puts forward higher requirements for accounting talents and the accounting ability as they need to be familiar with has changed significantly. In the teaching of accounting, to clarify the teaching objectives, teachers should attach importance to management accounting, integrate data collection, analysis and other contents, and strengthen the use of decision-making tools and methods. In addition, with the development of cloud platform, compared with traditional manual accounting data analysis, cloud platform accounting data analysis is more effective. In this regard, in order to meet the needs of the era of artificial intelligence, teachers need to start from the position skills and perform in-depth analysis of accounting positions, to design scientific professional education goals.

4.2. Implement competition to promote teaching and clarify curriculum standards

In the professional teaching of higher vocational colleges, the communication with enterprises can be strengthened and the pace of teaching reform can be accelerated. Teachers can innovate professional teaching according to school-enterprise cooperation activities combined with “skills competition”, to formulate reasonable accounting curriculum standards.

First, based on accounting competitions, integrate position skill standards and optimize the curriculum standards to ensure that the educational content aligns with industry requirements and enhances practical skills^[10]. Teachers can take employment as the guidance, combine accounting post standards of enterprises, effectively integrate into accounting skills competition, design scientific and reasonable curriculum standards, and help students master job skills. For courses in management accounting, financial accounting, and the integration of industry and finance within accounting majors, teachers must establish clear standards by understanding the requirements of competition positions. They should conduct thorough research based on the evolving trends in the accounting industry in the era of artificial intelligence, regularly update course standards, and make necessary adjustments. This approach will ensure the curriculum remains relevant and enhance the overall effectiveness of the teaching system. At the same time, teachers can use artificial intelligence tools and professional abilities to adjust course standards, to build a good core teaching task of accounting.

Second, take the accounting skills competition as the guidance and constantly adjust the practice curriculum standards. When setting accounting curriculum standards, higher vocational colleges should incorporate skills competitions, integrate content related to managerial accounting positions, and design diverse courses to strengthen the link between teaching and real-world work. In the teaching of accounting majors, instructors should focus on practical case studies and skill-based instruction aligned with the requirements of accounting positions, thereby enhancing the quality of professional education^[11]. The above activities can be carried out in combination with the practical teaching content of the course, strengthen the connection with the position of management accounting, and improve the scientific curriculum standards.

Thirdly, we should promote learning through competition, pay attention to the integration of teaching, competition and training, and optimize curriculum standards. In the accounting major of higher vocational colleges, the development of skills competition can provide students with a simulation platform in line with the actual situation of enterprises, and help students understand the dynamics of the accounting industry according to the core objectives of teaching^[12]. In addition, to effectively improving the quality of teaching, teachers need to optimize the practical teaching of accounting, combined with the standards of skills competition, to carry out comprehensive practical training. The development of skills competitions can boost students' enthusiasm for participation, allowing them to continuously reflect on and refine their practical accounting experience. By integrating competitions into the learning process, it helps to promote active engagement and significantly enhances students' accounting competencies and professional readiness.

4.3. Docking skills competition and innovating teaching mode

In the artificial intelligence era, to improve the quality of accounting profession, teachers can innovate accounting teaching methods, constantly adjust practical teaching, effectively expand teaching resources, and create a good accounting professional atmosphere. Based on the development of teaching innovation, teachers can better match the skills competition and adjust the accounting professional content^[13]. The skills competition involves the accounting information of many enterprises. By sorting out these data, teachers can help students get familiar with the basic process of enterprise accounting. In the simulation of the workflow of the financial department of an enterprise, teachers can encourage students to form a team and use financial robots and manual bookkeeping to sort out the financial data of the enterprise for the whole month, to improve students' accounting practical ability and lay a solid foundation for their subsequent participation in related work.

In the teaching of accounting, to innovate the teaching mode, teachers can also focus on pre-competition training activities according to the requirements of the skills competition, organize accounting professional knowledge through various forms, such as micro-classes, MOOCs, etc., and make good teaching videos. Teachers can upload the videos to the network platform so that students can learn anytime and anywhere, to effectively improve their learning effectiveness. In particular, the promotion of MOOCs can help students understand the teaching methods of outstanding teachers across the country, effectively broaden their horizons, and at the same time help them master the latest accounting professional knowledge and promote their professional quality. In addition, the innovation of teaching methods can give students more independent learning time, improve students' self-study ability, and deepen their impression of accounting knowledge. In a word, under the background of the era of artificial intelligence, to meet teaching needs, teachers need to pay attention to practical teaching, innovate teaching methods, improve the quality of students' knowledge learning, and ensure the healthy development of their careers.

4.4. Strengthen teacher training and build a double-qualified team

Teachers play an important role in the teaching of accounting major in higher vocational colleges. They shoulder the responsibility of cultivating students' skills and are also important factors affecting the performance of students' skills competitions^[14]. In this regard, to improve the quality of professional teaching, schools need to strengthen the training of teachers, improve their theoretical knowledge reserves, and enrich their practical experience, so that they can gradually grow into double-qualified teachers. With the advent of the era of artificial intelligence, financial software is constantly updated, and teachers' professional teaching is faced with opportunities and challenges.

To keep up with the development of the times, schools need to encourage teachers to participate in finance-related training, such as financial robots, intelligent finance, and taxation, to help teachers get familiar with advanced financial software and skills. To promote the improvement of teachers' professional quality, schools can encourage teachers to participate in the training of financial robots, such as the development of financial robots and the use of intelligent financial software. In addition, teachers should make better use of their spare time to familiarize themselves with various types of intelligent financial software through cloud platforms. By doing so, they can effectively simulate real-world scenarios and ensure their teaching aligns with the demands of the artificial intelligence era.

With the development of training activities, teachers can be familiar with the relevant financial processes of enterprises and skilled in using financial robots to enter vouchers and settle accounts^[15]. At the same time, accounting teachers in higher vocational colleges need to be familiar with the frontier knowledge of the accounting industry and learn accounting professional knowledge by going deep into enterprises. In short, by building a team of double-qualified teachers, higher vocational colleges can help optimize professional teaching, improve the quality of skill competitions, significantly improve students' accounting professionalism, and cultivate students who meet the needs of social development.

5. Conclusion

To sum up, in the context of artificial intelligence, to speed up the reform of accounting teaching, higher vocational colleges need to implement the "skills competition", and deepen the understanding of intelligent finance, financial robots and other technologies, to effectively adjust accounting teaching and cope with the impact and challenges brought by the times. To enhance the teaching effectiveness of accounting majors, higher vocational colleges must define clear teaching objectives, adopt strategies that promote learning through competition, and build a team of double-qualified teachers. Additionally, they should continually optimize curriculum standards and develop a robust professional teaching system. This approach will ensure that students have a positive learning experience and support the successful implementation of an efficient accounting program. "Skills competition" leads the teaching of accounting major in higher vocational colleges, enriches the connotation of professional teaching, enables students to master more professional accounting knowledge, and gradually become high-quality and skilled accounting talents in line with the needs of the times.

Disclosure statement

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