

The Path Selection of Accounting Teaching Reform in the Context of Big Data

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Abstract: With the rapid development of information technology, big data, artificial intelligence continues to affect all walks of life. With the increase of college graduates year by year, the problem of declining employment competitiveness of college students is becoming more and more prominent. In the area of accounting, artificial intelligence has replaced many traditional jobs. In consequence, the training targets of accounting students should be constantly updated. Under the above background, the teaching reform of accounting major needs to elect new paths, which can make the teaching process adapt to the market development and create theoretical premise for the expansion of accounting objects in terms of space and time.

1. Introduction

In today's increasingly competitive and rapidly changing business society, people's attention to financial knowledge has been significantly increased, and the requirements of schools to help students learning financial information are also increasing. After years of teaching, complaints from students and employees continue. Some students claimed that their initial enthusiasm for learning was quickly dampened by the terminologies, concepts and formulas. Some others believe that they memorize a bunch of concepts and formulas but don't know how to use them. Even students who became entrepreneurs after graduation say that when he learned and practiced with great anticipation, he was disappointed to find that the data didn't give him anything more than intuition.

With the rapid development of informatization, big data and artificial intelligence continue to affect all walks of life. Crucial opportunities and challenges are posed to accounting practitioners. As a result, accounting teaching transformation has become an urgent task to be solved ^[1]. This requires that accounting teaching reform in colleges and universities must adapt to the market development, so as to cultivate high-level accounting talents more in line with social development.

2. Practical Difficulties Faced by Accounting Practitioners

Many financial and economic colleges and universities in enrollment, accounting is still the annual college entrance examination volunteer registration hot major, do not know how many students choose accounting major, and the annual CPA examination, do not know how many students attracted. Many people choose accounting major and embark on the road of accounting. After graduation from accounting, many students go to take an examination of CPA or do auditing in accounting firms. They may have become CFO and CFO, but most of them say that it is not the result of their own initiative choice at the beginning.

Both students and practitioners face multiple dilemmas. I have come into contact with some accounting personnel and learned about their situation -- learning to time may be a little knowledge, accounting may be in the clouds, there are too many "don't know", "why", in fact, the root cause, or not interested in accounting, still doubt that accounting is really interesting? Perhaps many people think accounting is obscure, boring, boring; In fact, accounting is vivid, vivid and loving. No matter students or practitioners, they should appreciate the beauty brought by accounting, have active thinking, discover the philosophy quickly and unlock the mysterious veil of accounting.

In the process of studying and working in colleges and universities, what are the main difficulties that most people encounter?

2.1 Introduction to Accounting, I do not Know from and Learn.

Many college students enter oneself for an examination accounting major, but do not have a bit of practical operation experience also do not know from where to learn, so mainly listen to college professional teachers explain, but many college teachers do not have enterprise accounting experience. There was an old professor once said, in college, the teacher said: "accounting is a science, want to do a good job in accounting, even if you make a little mistake is not allowed", so such a standard is deeply engraved in his heart. If you want to be a high-level accounting practitioner, you must be meticulous. With the passage of time, in the graduate student stage, the teacher education to "accounting is not only a skill, or an art, to learn accounting standards, according to the criterion accurately reflect the enterprise the management condition, must take every link is to compute the addition, subtraction, multiplication, and division clear" but by the end of work time, seems to be what school and work again is not consistent.

2.2 The Boss's Requirements are Getting Higher and Higher, I don't Know How to Adapt.

More and more colleagues want to improve themselves, but they don't get the promotion and raise, but they don't get the promotion and raise, and work efficiency becomes the most basic competitiveness. After work, the requirements of the boss and the school are very different, not only to be accurate, but also require very high work efficiency. In addition to the requirement of work efficiency, but also need accounting practitioners can do accounts, tax, management, understand the analysis. In addition to professional requirements, the boss requires a qualified financial practitioner or audit practitioner to have a variety of abilities such as coordination and balance, all of which directly or indirectly affect the survival and development of employees in the future.

2.3 Under the Background of Big Data Artificial Intelligence, I Wonder How the Career Prospect is?

Do a few years of small accounting, career prospects have no hope not enough experience capital want to job-hopping have no confidence. Due to the development of big data and artificial intelligence, many accounting posts have been laid off, and the changes of accounting posts in the future will be drastically changed. Many practitioners feel that they are always doing a single job after doing accounting for several years, and they have not improved their other abilities for many years, which suddenly leads to a period of job burnout and career confusion. In the face of big data environment of artificial intelligence, has a lot of financial practitioners don't know where the development direction of the future, the future, what are their jobs will change extremely anxious, there are a lot of people give up the financial position, chose a new post to start again, this also serious impact on the development of accounting people.

3. Teaching Reform Path under the Background of Big Data Artificial Intelligence

Some say that accounting is a form of witchcraft; Others say that accounting is an art. No matter what is called by people, accounting always combines technical skills. According to the current accounting standards, it originates from practice and applies to practice, fully expresses the essence of economic activities, and gradually forms a set of perfect theories and technical methods. How to adapt to market changes in the information age, accounting teaching reform should be carried out according to the market changes, students should also carry out corresponding changes:

3.1 Lay a Good Foundation and Improve their Competitiveness.

The purpose of education is to cultivate the talents needed by the society. When the whole industry changes, education should also be reformed. At present, most universities have accounting majors. Colleges and universities should not only pay attention to students' learning of basic knowledge of accounting, auditing, tax law and other related disciplines, but also guide students to master financial management, management accounting and other management disciplines ^[2].

Learning accounting, how to simply do the work of accounting, it is very easy to understand bookkeeping, in the enterprise to do a basic cashier without any impact. However, if you want to

become a CFO in the future, you need to know more things, including financial management, project management, and the direction of the CFO, which requires you to know strategy, marketing, sales...Practical, as an accountant, more to look at the world, said accounting is about state affairs, understand the country and its people, pay attention to things closely related to life.

In addition to the simple accounting, to understand the tax and other basic knowledge. Accountant not only to do accounts, but also tax returns, and to understand tax planning and other aspects, and to help more people to understand tax. In reality, most people are not clear about how much tax they should pay and where the tax should be deducted. All kinds of goods they encounter every day from morning to night will face the problem of tax. As a qualified accountant, to start from understanding the tax, and not only understand the individual, but also understand the enterprise, but also know how to help enterprises to declare taxes, which is also a very important basic skills.

3.2 Learn the System well and Follow the Market Changes Closely.

For systems, we should fully understand the accounting quasi-systems at home and abroad, look at them from a macro perspective, and understand their differences, such as international financial reporting standards (IFRS), the United States generally accepted accounting standards (US GAAP), in addition to our accounting standards in China. And to know the difference between Chinese accounting standards and international accounting standards.

China's accounting standards are accounting policy decisions made by the ministry of finance according to the changes of domestic and foreign economic environment and to adapt to the current situation of China's economic development. As a student of accounting major or accounting practitioners, must understand the essence of the principle of the new standard content, but also should be accurate and reasonable use of the new standard for professional judgment. And according to the content of the new guidelines, can be reasonable tax planning.

3.3 Understand Management and Financial Data.

In foreign countries, the concept and application of management accounting have been very extensive, senior management personnel by the world's top 500 enterprises strongly recommended. Compared with foreign countries, the influence of management accounting in China is relatively weak. According to preliminary statistics, more than 85 percent of the financial personnel in domestic enterprises as financial accounting posts. More than 80% of their time is spent in recording and accounting, acting as "Mr. Bookkeeper" and not becoming management accountants in the true sense.

Accounting skills, in addition to skilled people, also need full skills, learn accounting, must constantly improve their own cognitive level, the most important method is to do a good job in financial analysis, through the statement to see through listed companies. Learn about the factors that affect financial data: first, environment is an important factor., for example, the development trend of the world economy, the country's economic situation, the enterprise industry status, more specific, the enterprises face what kind of competition, have strong customer base, raw material supply is a state of tension, money whether or not to force, and to face factors such as government regulation will have a profound impact on an enterprise's decision-making behavior. However, in spite of this, enterprises in the same environment may still make completely different decisions, because they all have unique strategic choices. This strategic choice includes not only the choice of diversified business and single business path, but also how to compete with people in each business.

3.4 Use Good Tools to Improve Work Efficiency.

With the rapid development of informatization, big data and artificial intelligence are constantly affecting all walks of life. With the increasing number of college graduates year by year, college students are blindly following the trend in the employment process and in many recruitment fairs, especially for students majoring in accounting. Fierce competition requires enterprises' financial management, market analysis, production management and even daily office management to be gradually refined and efficient.

In today's information society, computer has become an indispensable application tool in various industries, and mastering various industry software has become the most basic skills of accounting practitioners. The industry application software is similar to the basic operation of common office software, and its main feature is professional function setting. The function of this kind of software is often closely connected with the corresponding industry technology, and the theme function is developed according to the industry, so the learning of industry software has inherent characteristics. For example, according to the working characteristics of accounting process and financial management, a large number of examples prove that the specific application of excel in accounting computerization and financial management improves work efficiency and achieves fine and efficient functions.

3.5 Enhance Learning Ability and Broaden Career Paths.

Open the passage between the old and new knowledge, philosopher Bertrand Russell wrote in the knowledge of man, a man of knowledge, like a mountain climber near a mist shrouded mountains, at first, he can only see the outline of a fuzzy, can't see everything, slowly approached, each part of the mountain to gradually clear. Therefore, to establish the existing knowledge foundation, we should comb and reflect on the old and new knowledge.

Accountants should improve their learning ability to cope with the changing market environment. First, know what you've learned about finance. Second, we should know what new knowledge we have learned in the face of the development of informatization, which may have nothing to do with financial knowledge, but we should know what supplement or challenge the new knowledge structure has to the original financial knowledge structure. Third, through the new knowledge system, it is necessary to clearly determine how easily new financial knowledge can be acquired in the environment of big data and artificial intelligence. Fourth, to know that any knowledge has a priority, want to become a high level of financial fuel, to know how to find a variety of valuable skills, to look at the development and transformation of accounting with the eyes of the problem is also development.

If you know how to find the answer with the question, you can extract a new choice method in the process of career choice, give yourself a model of observation and selection, and establish your own career path. Then you won't be lost and confused about new challenges and opportunities. After a period of study and work experience, can be more accurate to help you find a more suitable career direction.

3.6 Make Good Use of Big Data to Cultivate Qualified Personnel.

In 2017, PWC(price water house coopers), Deloitte Touche Tohmatsu and ernst & young, the four largest accounting firms in the world, successively launched financial robot schemes, which caused a great stir in the industry. At present, financial robots are mainly engaged in checking, collecting and other tasks with high repeatability and low skill requirements. Not only is their work efficiency and accuracy far higher than that of basic financial personnel, but also they can reduce artificial accounting information fraud and reduce labor costs. Although financial robot has not been widely used in practice for various reasons at present, it may be an accounting revolution in the near future^[3].

In recent years, the gap of big data practitioners is very large. Many enterprises want to seize the opportunity in this era of big data and employ a large number of big data practitioners with high salaries. In terms of the growth of big data practitioners, especially the real demand of enterprises, enterprises are still in great shortage of relevant talents. The application of big data in all walks of life is becoming more and more extensive, and the phenomenon of blowout of market demand also appears. It is a great challenge and opportunity for accounting practitioners^[4].

With such a large talent gap in big data, the market needs not only data analysts and computer professionals, but also those who know professional knowledge and can use big data for analysis. Therefore, for accounting students or practitioners, accounting and data analysis artificial intelligence and other information means are the accounting personnel needed by the future market.

4. Conclusions

In conclusions, the new targets of accounting talents training should include the following five aspects; Knowledge of operation: big data analysis talents need to be familiar with industry business development and knowledge, company business and product process, and have their own unique insights, can quickly establish business data analysis model according to specific business development and data situation^[5]. Knowledge of management: big data analysis talents need to know data management. On the one hand, it is necessary to build data analysis framework, determine analysis ideas, and use marketing and management knowledge for guidance. On the other hand, it puts forward some instructive Suggestions for the conclusion of data analysis. Understanding of analysis: big data analysis talents need to know data analysis, master the basic principles of data analysis and effective data analysis methods, and flexibly apply them to practical work, which plays a crucial role in data analysis. Application of tools: big data analysis talents need to know data analysis technology, which is the technical support to realize the theory of data analysis methods. In the face of big data, we must rely on powerful data analysis technology to help complete data analysis. Knowledge of design: talents of big data visualization analysis need to know data visualization design, be able to effectively express the views of data analysis, and make the analysis results clear at a glance. Visual design is very important, and good visual design can enhance the analysis results^[6].

Only by cultivating accounting professionals that enterprises really need can we ensure that students will not be eliminated in the era of big data, because enterprises are far more sensitive to market development than universities. According to the needs of enterprises, it is the responsibility of all accounting teachers to pass accounting knowledge to more students who are willing to understand accounting and determined to study accounting in a popular prediction and interesting interpretation. Only through such inheritance can more people go into accounting, study accounting, like accounting, love accounting, apply accounting theory and technology to practice, and truly and fairly reflect the economic essence of transactions.

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