

Research on the Innovation of Cultivation Mode of Integrated Talents of Accounting Major in the Era of Digital Economy

Jing Jin *, Qiuping Liu

School of Accountancy, Anhui University of Finance and Economics, Bengbu, 233030, China

* Corresponding author: Jing Jin (Email: 120081547@aufe.edu.cn)

Abstract: The development of the digital economy has had a profound impact on the training mode of accounting talents in colleges. This article starts with the basic concept of the digital economy, summarize new requirements for accounting talents in the digital economy, and further explores the problems of accounting talent model of colleges in the training objectives, curriculum system, teaching methods and means, and targeted solutions are proposed to provide new ideas for the reform of the accounting professional talent training model in colleges.

Keywords: Digital Economy; Accounting Talent; Training Mode.

1. Introduction

In recent years, digital information has become an important of production factor. Cloud computing, 5G, artificial intelligence, blockchain have become a new power engine to promote economic development. Digital economy was first proposed by Don Tapscott (1996) and the core of digital economy is the production and application of digital information. The new social changes have put forward higher requirements for accounting talents, and accountants will face the risk of being eliminated if they do not go to learn the new knowledge and master the new skills of digital economy. colleges are the main position for training accounting talents. Therefore, in the digital economy era, how to innovate the training mode of accounting talents and cultivate integrated accounting talents is an interesting question, and become an urgent issue for colleges.

2. New Requirements for Accounting Talents

2.1. The Solider Professional Knowledge

Solid professional knowledge is the most basic requirement for accounting talents in the era of digital economy. New technology to promote the development of the economy, new business models continue to emerge, and information technology dominated the development of social and economic development. accounting talent is facing greater challenges. Accounting talents should be changed from specialists to integrated talents, not only to be able to bookkeeping, accounting, reporting, but also to participate in the management of the unit to go. Accounting talents should learn professional knowledge and digital skills, which have become the standard requirement of accounting talent. Accounting talents should be able to apply digital skills to accounting work to improve efficiency and better provide high-quality accounting information. By mastering digital skills, they can further improve their professional skills, enhance the accuracy of their professional judgment, process and organize accounting operations to form accounting statements, and mine and analyze accounting information to

provide intellectual support for management decisions.

2.2. Life Time Learning Ability

Knowledge is constantly updated in the digital economy era, and accounting talents should have the ability to learn persistently. Learning ability must have three points: the first is strong perseverance; the second is the correct learning method; the third is the correct goal. Recently, with the rapid development of science and technology, new knowledge is emerging all the time, and only with continuous learning ability can we keep up with the pace of the times. The pattern of economic growth has been switched from being driven mainly by capital inputs to being driven by knowledge. The accounting field of the great changes that have taken place. Accountants should persevere in learning new knowledge, mastering new skills, broadening their horizons, learning across specialties, and forming a scientific knowledge system of the digital economy.

2.3. Professional Sensitivity

Occupational sensitivity is the consciousness and thinking of the professional work of the professional staff, the sense of smell and inspiration to capture the changes in the external environment, and the ability to judge the development of new things in the outside world. Professionals are required to be able to discover new phenomena in the process of social development, be able to judge their development trends, and actively respond to adapt to the trend of things. The era of digital economy will inevitably bring great challenges to accounting work, and only by actively responding to them and maintaining professional sensitivity can we continuously improve the quality of accounting services and promote the high-quality development of society.

3. Problems in the Training Mode of Accounting Professionals

3.1. Lagging Training Objective

At present, the objective of training accounting talents is still to train traditional bookkeeping, accounting, reporting talents, failing to fully take into account the rise of the digital

economy. The digital economy requires accounting talents to master the Internet, artificial intelligence and other tools. The traditional training objectives are far from the market requirements for talents, and it is difficult for students to find matching work when they graduate from colleges. The contradiction between employee supply and employer demand is clear. Although Colleges have gradually increased the digital elements in the training program, however the proportion of the content is less and not clear. With the development of technology, some basic accounting work will eventually be replaced by machines. Accounting objectives should be adjusted to the employment market, considering how to cultivate not only accounting expertise, but also integrated talents.

3.2. Lack of Digital Elements in Curriculum

There are prominent problems in the curriculum, such as more repetitive content in specialized courses, unreasonable ratio between specialized courses and elementary courses. Although Colleges have realized the impact of the digital economy on accounting and added courses such as "Internet +" in the curriculum. However, there are less courses including digital elements, such as cloud finance, big data analysis, data mining, etc. As a result, some students who have just graduated will get into unemployment.

3.3. Outdated Teaching Methods

Teaching methods in colleges are still dominated by the traditional mode, teachers teach textbook knowledge according to the syllabus, the interaction between teachers and students in the classroom is less. The classroom time is limited, the teacher stake completing the syllabus as the main task and is reluctant to consider new content on data economy. As a result, students are unable to receive the latest information on digital economy and fails to exercise analytical ability and innovative thinking. It leads to the loss of students' initiative and interest in learning. Teaching methods and means are obviously lagging the development of society.

3.4. Barriers to Integrating Digital Economy into Teaching

In colleges, there is a disconnect between practical teaching and social needs, and there is a lack of digital economy intelligent platform, which needs to be purchased from education technology companies. It will take a large amount of money to purchase and maintaining the platform. Therefore, without digital economy intelligent platform, practical teaching is still dominated by traditional practical teaching, and the main content of practical teaching is to teach students to be familiar with the operation of financial software, and unable to access blockchain, big data, and artificial intelligence technology. It results in that students are unable to actively respond to the demand for talents in the digital economy.

4. Strategies for the Innovation of Talent Cultivation Mode

4.1. Constructing Talent Targets for Integration into the Digital Economy

At present, the digital economy has had a profound impact on accounting theory and application. Colleges should re-adjust the objectives of the training of accounting talents,

oriented to the digital economy, and integrate information technology, digital technology, artificial intelligence, and other elements into the training objectives. Accounting professionals should not only have a correct outlook on life and values, but also be able to adapt to the requirements of the digital economy era. Specifically, accounting professionals should master the financial software and the specific application of the Internet, and be able to analyze big data, data mining and other technologies.

4.2. Adding Digital Elements in Curriculum

The backbone teachers of the accounting profession related to the digital economy. The arrival of the digital economy, the degree of integration of disciplines is closer, in the accounting computerization and other professional courses can be integrated into the methods and principles of financial robotics, combined with big data and artificial intelligence and other related information technology, to improve the content of the traditional courses such as accounting computerization, and to increase the content of practical teaching in the context of the digital economy. In addition, Colleges should set up some specialized courses with characteristics, promote the reform of the curriculum system, appropriately reduce the backward courses that are bound to the textbook, gradually increase some minor courses that serve the national strategy, regional development, reflect the characteristics of the school and its advantageous resources, and open some courses that target the needs of specific units by combining the "Big Intelligence, Mobile, and Cloud", the integrated management, and the integration of the industry and finance. Courses tailored to the needs of specific units will be offered.

4.3. Innovating Teaching Methods

The innovation of teaching methods and approaches should start from two aspects. On the one hand, the level of teaching of college teachers should be submitted, and on the other hand, the effect of students' learning should be improved. Colleges should stimulate teachers to participate in teaching reform and innovative practice enthusiasm, to provide teachers with more exchange opportunities, through salary incentives, title promotion and other ways to encourage teachers to actively enter the enterprise practice, off-duty learning, comprehensively improve the knowledge of the integration of the digital economy and the accounting profession, so as to be able to apply the knowledge learned in the enterprise in the classroom, and be able to let the students know about the digital economy in the enterprise application of the real situation, to prepare students for future employment in advance. The real situation, for students to prepare in advance for future employment. In addition, Colleges should regularly organize digital economy accounting seminars and digital economy teaching competitions to build a strong learning atmosphere and promote exchanges between teachers, while Colleges can build virtual laboratories to jointly exchange reforms in teaching methods and approaches, and to improve teachers' comprehensive ability.

4.4. Breaking Down the Barriers to Integrating Digital Economy into Teaching Practice.

At this stage, colleges should attract investment and establish the digital economy intelligent platform, establish off-campus practice bases, and use the digital economy intelligent platform as a link to open up the network

connection between schools and enterprises. This cooperation requires the opening of network resources, excellent hardware facilities, advanced specialized software, resource sharing between colleges and enterprises and new breakthroughs in the exploration of the road of practice teaching reform.

5. Conclusion

With the arrival of the digital economy, the traditional training mode of higher education institutions can no longer fully adapt to the development of society. The training mode must be transformed from the traditional mode of training talents who are bookkeeping, reporting, and calculating to the mode of training integrated talents who are proficient in both accounting specialties and modern information technology. At present, universities and colleges have problems such as lagging in teaching objectives, insufficiently scientific curriculum system, lack of digital elements, relatively backward teaching methods and approaches, and the digital economic intelligence platform has not yet been fully integrated into the teaching practice. Therefore, the training mode of accounting talents in colleges should start from the objectives of talents in the digital economy, the construction of the curriculum system, the innovative teaching methods and approaches and the integration of the digital economy intelligent platform into the practice of teaching and so on, in order to solve the current contradiction that the training of accounting talents in colleges can't fully adapt to the development of the digital economy era.

Acknowledgments

This work is supported by Anhui University of Finance and Economics Teaching Research General Program, "Research on the Innovation of Cultivation Mode of Integrated Talents of Accounting Major in the Era of Digital Economy" (acjyyb2022041).

References

- [1] XU Yude. Reflection and Logical Sources of Accounting Reform in Digital Economy Era. *Accounting Research*, 2022 (08): 3-13.
- [2] SHU Wei, CAO Jian, WANG Hua et al. research on the Situation, Challenges and Countermeasures of China's Accounting Undergraduate Talent Cultivation. *Accounting Research*, 2021(08): 177-189.
- [3] HE Ying, SONG Kangning, ZHANG Yuyang. Competency Framework and Cultivation Path of Accounting talents in Digital Economy era. *Journal of Beijing University of Posts and Telecommunications (Social Sciences Edition)*. 2019, 21 (03):104-112.
- [4] Xu Wenjing, Gu Jingyi, Xu Panpan. Challenges, Opportunities and Talent Cultivation Innovations for Accounting in the Digital Economy Era. *Commercial Accounting*,2020(08):99-102.
- [5] Qi Hao Dong, Su Qi Qi. How accounting can better empower the development of digital economy. *Finance & Accounting*, 2021 (15):9-12.
- [6] Huang SZ. Impact and inspiration of new economy on financial accounting[J]. *Finance and Accounting Monthly*, 2020 (07):3-8.