

Accounting Professional Orientation and Talent Training Based on Artificial Intelligence

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Abstract.with the emergence of artificial intelligence technology, it is possible for financial robots to replace traditional accounting work. The paper analyzes the influence of artificial intelligence technology on accounting practice, accounting personnel and professional orientation, and puts forward the training direction of accounting talents.

1. Introduction

With the development of network, big data, Internet , artificial intelligence has quietly entered the public life, such as smart home, intelligent terminal, intelligent car, robot, has gradually been popularized and applied to many fields and industries. In May 2017, Dler first launched financial robot, then Price Water-house Coopers, Ernst & Young and KPMG followed, the popularization and extension of the financial robot has replaced 90% of the traditional financial work, which makes the effective accounting work of 7 X 24 hours possible, it subverts the public cognition of the traditional accounting, and changes the demand of the talent in the accounting market.

2. The influence of artificial intelligence on accounting practice

2.1. Reduce low-level errors and improve the accuracy of accounting information

Before the realization of artificial intelligence, accountants deal with a lot of data and heavy workload, and it is inevitable that there will be a variety of low-level errors, which is also one of the reasons for the distortion of accounting information. After the realization of artificial intelligence, the accounting information can be processed according to the computer setting program, which can avoid the calculation error in the manual account and improve the accuracy of the accounting information.

2.2. Improve the efficiency of accounting work and reduce the number of accountants

With artificial intelligence system, accounting accountants have the largest workload and the most tedious work, and the most time-consuming work can be completely replaced by financial robots, such as data input, calculation, posting, compilation of subject summary table, material receiving and receiving statistics, etc., which improves the efficiency of accounting work.

2.3. Improve the competitiveness of enterprises

Artificial intelligence system has more advantages in data processing. The information demanders can reasonably use the data of artificial intelligence system to analyze, sum up the experience from the previous accounting data, identify the contribution of each economic expenditure to the interests of enterprises, analyze the causes and effects of cost control, reasonably control the budget and put



forward the future strategic decisions to improve the competitiveness of enterprises.

2.4. Change the way of accounting works

In the past, the currency settlement was mainly bank settlement, and the accounting workplace was relatively fixed. Under the mobile Internet technology, mobile payment has become the latest trend, mobile office is possible, such as expense reimbursement can be completed through smart-phone related software. In the past, special departments were needed to complete the financial work. Under artificial intelligence technology, online tax declaration, automatic generation of accounting forms, tax invoices, bank drafts, financial bills, internal documents and other bills have been realized electronically, and accounting processing will be completed through financial sharing centers or outsourcing.

2.5. Curb the fraud of financial information

The application of artificial intelligence makes the login of accounting information system clear division of labor, clear ownership, proprietary account password, in the absence of internal control of management, it is helpful to curb the artificial fraud of information.

3. Impact of artificial intelligence on accounting talents

3.1. Impact on the cashier, accounting and statistical accountants

Traditional accounting posts are mainly engaged in such work, involving a large number of personnel, large workload and long time. After intelligent accounting enters the enterprise, some services in the accounting industry, such as data accounting, preparation of trial balance sheet, document review, collection and distribution statistics of property, etc. shall be completed by computer. Under the new human resource management, artificial intelligence will change the job function of traditional accounting personnel, and the function of traditional accounting accounting will be replaced by intelligent accounting.

3.2. Impact on the accounting personnel on archives management, current settlement and property and materials collection and distribution posts

Modern accountants need to take up a lot of time and space and waste more human and material resources. In the intelligent accounting era, the work of financial calculation, storing, drawing out information and reading documents will be replaced by a computer system that is good at memory and operation. A large number of accounting file codes are arranged and stored in the cloud database in order, which is convenient for index access at any time, which is more safe and convenient. In current settlement, property and materials receiving and receiving will be more and more immediate and on-time. Therefore, such accountants may be completely replaced by intelligent accounting.

3.3. Impact of intelligent accounting on accounting computerization personnel

The development of artificial intelligence has led to the introduction of a large number of information functions into the accounting industry, and these evolution and updating are not dependent on the unremitting efforts of accounting computerization personnel. Compared with traditional accounting accounting, enterprises and institutions need those who are more proficient in IT computer technology, are good at creative creation, have more solid accounting and financial knowledge, and at the same time, they are not confined to the comprehensive accounting computerized talents in traditional accounting forms, which will play a foundation and promote the development of intelligent accounting.

3.4. Impact on basic service personnel such as accounting audit and tax accounting

Artificial intelligence can mimic human intelligence and reduce human error caused by huge data volume. It can improve the business efficiency of the accounting industry and replace the work of data

analysis, review and tax calculation. Intelligent audit, intelligent tax and other systems woven by accounting personnel and IT procedure information personnel will be widely applied in enterprises, gradually replacing basic financial personnel such as audit and tax.

3.5. Impact on the management accounting and accounting supervisor

The current situation of the accounting industry is the structural imbalance in China, the number of accounting personnel is large, the high level of financial management personnel is scarce, the application type, the complex type of talent is not enough. Therefore, there is no lack of accountant in the market, but management accounting with analysis, decision-making and management ability. Managerial accounting and accounting executives need to have a range of higher levels of accounting management capabilities, rather than simply reflecting objective accounting facts. Analyzing the management situation of the enterprise, drawing the relevant conclusions and giving the corresponding strategies, it can not be separated from the specific analysis of the specific problems independently by the senior management accountants, and then find out the root of the problem. This ability is much beyond the artificial intelligent field, and it is difficult to replace the intelligent accounting for a long time.

4. Accounting career positioning based on artificial intelligence background

4.1. Transform from basic accounting personnel to compound talents

The general situation of accounting industry in our country is that the basic accounting personnel are saturated and the reserve of senior talents is insufficient. Nowadays, the change of the background of the times is the opportunity to improve the core competitiveness. As a financial personnel, we can not only look at the data from a simple financial point of view, but also make effective use of the meaning behind the data. It is more important to look at the development of the company from multiple angles and levels. This requires senior financial personnel to master the accounting industry model, laws and regulations, management theory and electronic information technology, so as to help companies overcome all kinds of expected obstacles and eliminate these obstacles in the bud.

4.2. Transform from financial accounting to management accounting

Although the intervention of intelligent system, the complicated data operation will be replaced, but its victory is more accurate, reduce errors, on the contrary, can promote the transition from traditional accounting to management accounting. There is a strong relationship between the implementation of management accounting and the accuracy of information. Effective and accurate data and more convenient information exchange platform provide support for enterprise strategic decision-making. Accountants can use the accumulated accounting knowledge to identify the contribution of various economic expenditures to the interests of enterprises, analyze the causes and effects of cost control, reasonably control the budget and put forward future strategic decisions to help the internal governance of the company. This is the future planning work that can not be realized by programming alone.

4.3. Transform to an accounting rule maker

In the current technical and security environment, the leakage or collapse of financial data may bring irreparable losses to enterprises. However, when artificial intelligence is introduced into accounting work, a large number of data are operated on the network, network hackers gather, and the data is stolen and leaked. Therefore, accountants should spend more time reading laws and regulations, put forward valuable opinions, in view of the existing risks in the design of laws and regulations to ensure the safety and reliability of the application of artificial intelligence. Accounting thinking is completely different from artificial intelligence. When accounting thinks about an economic matter, it needs to consider many factors, such as supervision, emotion and even morality of all parties. Accounting rules are changed because of the rules of tax law, macroeconomic rules, financial market rules, rules of

supervision of all parties, and so on, which can not be completed by artificial intelligence. The thinking logic of artificial intelligence is rules and big data. We should know that the profession of accounting should be a flexible intermediary between enterprises and the market. Only by reflecting the emergency response of human crisis can accounting be implemented in a variety of ways and adapt to the development of enterprises. Artificial intelligence is always based on rules and big data thinking. Once the rules change, artificial intelligence will not work.

4.4. Cooperate with scientific researchers to maintain and upgrade intelligent accounting programmed computers

Intelligent accounting programmed computer needs to be maintained and updated in order to meet the growing needs of enterprises. Therefore, accountants and intelligent machine science researchers can learn from each other, give full play to the special advantages of accountants in the accounting industry, cooperate with scientific researchers, and play an important role in intelligent accounting programming, computer software and hardware research and development, maintenance and upgrading.

5. Cultivation of accounting talents based on artificial intelligence

5.1. Extend the humanistic theory and develop the concept of accounting talents training with "human-computer" interaction as the core

The educational concept of human-computer interaction emphasizes that in the era of artificial intelligence, the system is no longer only composed of hardware and software, but also needs human parts. Human-computer interaction combines human "wisdom" with computer "high performance" information processing, so as to complement qualitative and quantitative processing. The development of artificial intelligence software enables the computer to imitate human thinking and deal with the whole process of accounting business efficiently and accurately. "Human-computer" interaction is mainly "human", "machine" is not to replace "human", but to assist "human", integrate into "human" wisdom, and combine the two organically. Under the new technology, accounting talents must have the ability to use tools and analyze data, have the consciousness of management, and set up the spirit of "calculating as effective" and "analyzing as useful".

5.2. Bring forth new ideas and expand the ways and means of cultivating talents

The future accounting practitioners should have the ability to combine the human mind with the high performance of the computer. The accounting talents under the traditional talent training mode are far from meeting the requirements, so it is necessary for universities to adjust the personnel training mode in time. Especially as the incubator of low-level accountants, vocational colleges should not only see the challenge, but also see the opportunity of cultivating talents. It is necessary to drive the Internet and the Internet of things, innovation online or offline education or distance education. It is necessary to pay close attention to the frontier dynamic trend of financial software research and development institutions, adopt advanced intelligent system, strengthen "human-computer" interactive learning, improve the cultivation of students ability, improve image thinking through VB virtual visual image, and improve the thinking ability of management decision-making through intelligent software simulation. It is necessary to actively implement the interdisciplinary integration teaching of computer major and accounting specialty, and prepare for the transformation from low-level accounting to middle and high-level decision-making accounting in the future. Under the new technology, the construction of accounting specialty should be integrated into Internet technology and artificial intelligence technology.

5.3. Take the essence and optimize the process of personnel training

Scholars at home and abroad have some views on the training of accounting talents, which can learn from each other. At the same time, in the era of artificial intelligence, the cultivation of talents in

different disciplines can be used for reference. In accounting education, the core guidance of "human-computer" should be adopted, the training process should go beyond the traditional definition of "student-teacher-major-school", strengthen the understanding of intelligent machine, renew the teaching goal and teaching curriculum system, expand the teaching management means, and enrich the assessment and evaluation system. The teaching course can reduce the theoretical courses, increase the practice courses, delete some traditional courses, add some new courses. New technology courses should be added to the teaching curriculum system, such as "big data Application in Accounting", "Cloud Accounting", "Enterprise Business and Financial sharing Center", and practical courses, such as "self-service tax return process", "Application of Electronic invoice". The practice course can be carried out by using virtual reality technology, and the practice course can be combined with virtual reality.

Project: Reform and practice of Intelligent Accounting Talent training Mode in 2019 Teaching and Research Project of Long dong University

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