Research on the Training Model of Accounting Talents in the Era of High

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Abstract: The era of big data has gradually become a new trend of world velopment and thus created a new economic form. This epoch-making change began to promote the development of China's accounting industry tremendous changes. This great change has put forward higher requirements for the training of accounting talents in higher education. This paper first expounds the impact and challenge of the big data era on the traditional accounting industry, and then analyses the current situation of the training mode of accounting talents in Colleges and universities in China, the existing problems and pressures under the new economic form. Finally, it analyses how to cultivate the objectives, training process and teaching methods of the training mode of accounting talents in the big data era. Reform and innovation are also carried out.

1. Introduction

At present, with the continuous popularization and promotion of big data technology, big data finance is also developing rapidly. How to adjust the training mode of accounting professionals with the help of big data technology has become an important issue for the training of accounting talents in Higher Education in China. It has become an important task for the accountants in higher education to cultivate professional accountants who meet the needs of the times and adapt to the changes and challenges brought to the industry by the era of big data.

2. The Impact of Big Data Era on Traditional Accounting

2.1. Era Characteristics of Big Data

Since the 21st century, with the rapid development of big data, cloud computing, mobile big data and other emerging technologies, the degree of information integration and sharing has been continuously improved. The following business content is more complex and the amount of business information is more complex, which makes the traditional manual accounting can not meet the requirements of enterprise accounting. More and more enterprises adopt diversification strategy to promote the development of accounting technology to meet the needs of the times. Under the application of database technology, network technology and enterprise resource planning (ERP) system, traditional manual accounting technology is gradually replaced by accounting information. The arrival of accounting information age provides new technical support for further improving the timeliness and accuracy of accounting information processing, further strengthening the standardization and efficiency of accounting, which means that under the background of big data age, the evolution and upgrading of accounting technology has made a qualitative leap.

2.2. Transformation of Accounting Function in The Era Of Big Data

With the advent of accounting information age, accountants have bid farewell to the traditional tedious and repetitive manual account m aking work, and the accounting function has changed from accounting to value management. Under the guidance of the goal of accelerating the transformation of accounting functions based on big data technology, the challenges for accountants include how to provide effective opinions and suggestions for the development of enterprises from the financial perspective, how to play the value of enterprises other than the traditional accounting functions, and

the most important thing is to ask Accountants to help enterprises build financial analysis, prediction and finance under the background of big data The modern management system includes strategic planning, capital market operation, comprehensive budget management, risk control and performance management.

2.3. Accelerate the Transformation of Accounting Personnel

In addition to traditional accounting professional knowledge, under the big data environment, based on more learning platforms and opportunities under high technology, accountants can continuously expand their knowledge of economic law, tax law, enterprise management and other aspects, even involve in computer, options, securities investment, foreign trade and other aspects, so as to better play the prediction, planning, decision-making, control, analysis and supervision of accounting Supervision and other functions. The development of big data brings new opportunities for the transformation of accountants. Accountants should speed up the transformation, broaden their knowledge and improve their comprehensive quality, so as to provide more comprehensive and professional suggestions for the development of enterprises.

2.4. Reform of Accounting Industry in The Era of Big Data

Only when accounting reform and development is rooted in the characteristics of the current era and China's basic national conditions, and with the goal of serving national governance and promoting enterprise progress, can accounting industry be full of vitality and vitality. The coming of big data accounting era requires the accounting industry to make a series of adjustments and changes. First, at the level of accounting management, relevant legislative departments should speed up the revision of accounting laws and regulations in the context of big data, In particular, we should speed up the new requirements for the security requirements of enterprise accounting information environment and the maintenance and upgrading requirements of information system, so as to provide institutional support for the deep integration of accounting and big data, and create a favorable legal system environment for promoting the deep integration of big data accounting. Secondly, we should build an accounting system that matches the era of big data to improve the familiarity and mastery of big data technology. When making relevant policies, we should attach importance to the role of information technology in the management and supervision of accounting personnel. Thirdly, in the era of big data accounting, enterprises should accept big data as soon as possible, promote the change of business mode, thinking mode and data processing mode, especially pay attention to the change of thinking mode. Enterprises should make full use of the advantages of big data in data processing, information sharing, integrated management and control, adjust the accounting post setting and accounting function positioning in a planned way, give full play to the accounting management function, let financial personnel actively and effectively participate in the company's strategic analysis and decision-making, and realize the value creation of accounting for enterprises.

3. The current situation of accounting talents training in Colleges and Universities

3.1. The Teaching Is Simple and The Practical Teaching Focuses on The Form

At present, most colleges and universities, the teaching mode is too monotonous, especially emphasis on theoretical teaching, only pay attention to students' mastery of accounting theoretical knowledge and the assessment of written knowledge. Even if it is the innovation of teaching mode, the effect of case teaching is often not perfect. Classroom teaching tends to use classic case teaching, but more ignores the timeliness of cases. Students lack the exercise of independent thinking and thinking ability in the process of learning. It is found in the survey that practice courses are basically arranged for accounting major in Colleges and universities, but the final choice of practice units is autonomous, the practice process focuses on writing, and the practice certification attaches importance to signature, which makes the practice teaching become a mere formality. The students trained by such a teaching mode can not meet the requirements of the current market for modern

accounting talents. Personnel training is more traditional financial accounting personnel than management accounting personnel. In the current curriculum design of talent training, the traditional financial accounting courses account for the majority, and the management accounting courses are single. It can be said that the emergence of financial robots can replace most of the repetitive and process financial accounting work, and the cultivation of accounting talents needs to change to management accounting talents who can provide value-added for enterprises.

3.2. Inadequate Design of Curriculum System and Imperfect Collaborative Teaching

Accounting is a secondary discipline under the category of business administration. Most colleges and universities in the design of accounting professional curriculum system, that is, to open accounting foundation, intermediate financial accounting, advanced financial accounting, financial management and other required courses, but also to open marketing, corporate strategic management and risk management, economic law and other related courses, and even to open asset evaluation, securities investment and other elective courses. In the era of big data, mastering information technology is an essential professional skill for Accountants in the new era. However, only a few colleges and universities design the course of big data technology into professional courses.

3.3. Inadequate Use of Modern Technology

There are different understandings of the word "information management" in the professional name. Many colleges and universities still stay in the stage of accounting computerization, some of them prefer the application and implementation of ERP, and a few of them prefer the network technology and application. These biases do not correctly understand the new positioning and new requirements of the current accounting information management professionals. In recent years, the Ministry of finance has actively promoted the construction of management accounting system and the cultivation of management accounting talents. In 2014, the Ministry of Finance issued the guiding opinions on comprehensively promoting the construction of management accounting system, proposing to vigorously promote the construction of management accounting talent team, and promote China to become a strong country of accounting talent from a big country of accounting talent. At the same time, the development of big data and artificial intelligence information technology promotes the financial transformation of enterprises. In the era of big data, it is necessary for accountants and financial personnel to have data thinking and be able to use modern data processing technology to provide information support for business management decision-making in data collection, processing, analysis and presentation. It can be seen that the current society has put forward higher requirements for accounting talents, which are not limited to the accounting work of confirming, measuring, recording and reporting the economic business of an enterprise. It has gradually increased to the requirement of helping the management of the company to make auxiliary decisions, participating in the daily operation and management of the enterprise through budget, decision-making, control and evaluation, and at the same time, using information technology means for the enterprise Conduct business data analysis and data mining.

4. Training Mode of Accounting Talents in The Era of Big Data Innovation

4.1. Double Tutor System, Vigorously Promote the School Enterprise Cooperation Mode, And Combine the Training of Accounting Professionals with Practical Teaching in The Era of Big Data

Although colleges and universities have set up manual simulation accounting training courses, accounting information system teaching and other courses, but the object of accounting is the business content that the teacher has sorted out, which lacks the ability to judge and analyze the problems of students in accounting practice, and the effect of combining theory with practice is poor. Because the practice teaching of accounting major is too formalized, it is suggested to promote the innovation mode of school enterprise cooperation under the system of both internal and

external tutors. The tutors in the school prefer to assess the theoretical knowledge of books, while the tutors in cooperative enterprises prefer to assess the process of practice, so as to improve the students' ability of combining theory with practice. Establish school enterprise cooperation, set up off campus practice and practice base, enable students to master the real business accounting process, strengthen students' ability to find, analyze and solve problems in practice, and truly realize the gap between theoretical knowledge and practical operation of books. The internship teachers should establish strict management system and achievement assessment system for internship and practical training, so as to enrich the students' theory and practice.

4.2. Demand Oriented, Determine Talent Training Objectives

What kind of accounting professionals are needed in the market, and what kind of professional knowledge the enterprises want the accounting staff to have, the school should take it as the training goal to cultivate the accounting professionals needed by the society. Therefore, the goal of accounting personnel training is the rudder of the training mode of accounting personnel in Colleges and universities. Colleges and universities must set up correct and reasonable training objectives and design the corresponding training mode. So, how to determine the goal of modern accounting personnel training in Colleges and universities? Compared with foreign countries, China's accounting professional teaching started late. In the era of big data, the traditional accounting teaching mode can not meet the needs of modern accounting professional training. Colleges and universities should learn from the training mode of the more successful accounting professionals in foreign colleges and universities, learn from the successful experience, and combine with the specific situation of our school to formulate practical and feasible training objectives for accounting talents. The goal of talent training should be flexible, forward-looking and phased to meet the needs of accounting talents in the era of big data. In the context of big data, colleges and universities can no longer only emphasize theory

In classroom teaching, students should be given more information integration, data analysis and logical reasoning ability, so as to cultivate talents that meet the needs of enterprises for the society.

4.3. Conform to the Development of the Times and Innovate the Curriculum System

At present, most colleges and universities have set up courses related to management and finance in the course system of accounting major in order to broaden students' vision. However, under the background of big data, the information technology knowledge of big data is also what the accounting personnel must master. Therefore, the modern accounting personnel training curriculum system should include the relevant courses of big data, such as: e-commerce, computer security, network security, database and other related courses. Generally speaking, in order to adapt to the era of big data, colleges and universities should have innovative ideas, make overall planning, do a good job in top-level design, design relevant courses in a hierarchical and extended way from the top to the bottom, and master the knowledge of big data when learning accounting knowledge at the level, so that students can pay attention to the learning of big data knowledge in terms of ideas and actions. The knowledge structure system and ability requirements should be designed according to the training objectives, and should be formulated in combination with the characteristics of various economic majors. Among them, in formulating the knowledge structure system, it focuses on the knowledge of Humanities and Social Sciences, mathematics and natural sciences, professional basic knowledge, professional knowledge, practical business knowledge, etc. When designing the ability system, it focuses on cultivating students' self-study ability, practical ability, innovative thinking ability, employment and entrepreneurship ability, ability to master relevant knowledge of the major, practical skills of the major, document retrieval and scientific research ability, English ability, computer ability, etc.

5. Conclusion

With the rapid development of science and technology innovation and economy, talents training should be based on the highest principle of social usefulness, and provide qualified talents to the

society. Therefore, colleges and universities should break through the traditional personnel training mode, keep pace with the times, actively explore the modern accounting personnel training program, innovate the teaching mode, and train the accounting personnel needed by the current and future society.

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