

A Study on the Difference between Undergraduate Accounting Talent Training and Social Needs in the Context of Big Data

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ABSTRACT

The development of information technology has greatly impacted various industries in society, and the practice of accounting, which provides financial information systems, has also been greatly impacted by big data. In order to help students better cope with the challenges of the big data era, the training mode of accounting professionals in colleges and universities needs to be changed accordingly. Based on the background of big data, this project, on the one hand, makes a detailed investigation and research on the current undergraduate accounting talent cultivation mode in Beijing universities, on the other hand, conducts a survey on the changes of enterprises' employment demand, summarizes the talent market's expectation cognition on the ability elements and teaching mode of accounting students, and accordingly makes suggestions on the transformation of undergraduate accounting talent cultivation mode in universities under the background of big data.

KEYWORDS: *accounting talent training, big data, business needs*

With the development of artificial intelligence technology, the era of big data has quietly arrived. In the accounting field, the move from the printing era to the information digital technology and data era has a direct impact on the employment needs of the talent market, and accounting personnel are facing transformation dilemmas and challenges. At the same time, in response to this drastic change, the Ministry of Education of China has taken a series of measures since 2019: holding a conference to launch the "Six Excellences and One Excellence" program 2.0 and establishing a working group for the construction of new liberal arts, releasing the "Declaration on the Construction of New Liberal Arts", establishing the "National Center for New Liberal Arts Education and Research", and launching the "New Liberal Arts Education and Research Center". Before that, we need to understand the differences between undergraduate accounting talents training and social needs in the context of big data. Before we do so, we need to understand what differences still exist between undergraduate accounting talents training and social needs in the context of big data.

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This paper firstly investigates the current situation of undergraduate accounting talents cultivation in Beijing universities, and finds that most universities have integrated "big data", "artificial intelligence" and "internet" into accounting cultivation system. Secondly, it further investigates the actual needs of enterprises for accounting personnel and conducts comparison and analysis to understand the differences between undergraduate accounting personnel training and social needs in the context of big data.

1. The current status of the undergraduate accounting training system in higher education

Generally speaking, all universities in Beijing have made some efforts to cultivate new undergraduate accounting talents, but there are some problems. First of all, the adjustment of curriculum system is mainly reflected in compulsory courses and elective courses, while the proportion of practical courses related to big data is less changed, and some practical courses are still mostly about theoretical knowledge, and students can't practice directly, even though there are relevant practical training software for professional courses,

but because they are operated by computer without the personal experience of physical process, they still can't meet the needs of students in actual work. Secondly, for the accounting professional discipline competition, it is not difficult to see by the training system, most colleges and universities set less credits in this area, and only a small number of students participate, which cannot promote the overall improvement of students' professional ability; Finally, accounting students are mostly liberal arts students, compared with science students, for big data Finally, accounting students are mostly liberal arts students, and compared with science students, they are less receptive and interested in big data courses, and it is a big problem to find out how information courses can be better accepted by accounting students.

2. The current situation of the actual demand of enterprises for accounting and finance staff positions

A total of 80 questionnaires were distributed in this section and a total of 59 were returned, representing a return rate of 73.75%. Of the respondents, 22.8 per cent were from small enterprises, 24.5 per cent were from medium enterprises and 52.7 per cent were from large enterprises. Among the respondents, 46% were aged 30-40, 44% were aged 40-50, and only 10% were aged 50-60. 67% of the respondents had been leaders in finance. The whole questionnaire is divided into three parts, the first part investigates which

qualities are most valued by business people currently recruiting accountants, including the degree of accounting knowledge, the ability to judge and analyze how to deal with business, more adequate internship experience, active performance in school, people are more down-to-earth, data processing and computer skills, which for the enterprise for the financial staff is more important to its calculation thinking and computer skills The second part investigates whether the training of accounting college students in most undergraduate colleges and universities can better meet the needs of society; the third part investigates how accounting college students in school should improve their competitiveness, including improving their ability in information technology, strengthening the depth of professional accounting knowledge, strengthening the learning of management accounting knowledge such as forecasting and budgeting, and improving financial information analysis and decision making ability and level. The Likert scale was used for the research questions, and the options were assigned with values from 1 to 5, with 1 being "not at all", "totally disagree", etc., and 5 being "totally" "completely agree", etc. According to existing research, when the mean value of an option answer significantly exceeds 3, i.e., the answer is between "unsure" and "agree", the respondent can be considered to agree with the question.

2.1. Survey of the importance attached by business personnel recruiting accountants to their relevant qualities

Table 4: Level of importance attached to relevant qualities by personnel in different types of enterprises

Survey questions		All sample means	Mean value of survey sample from small businesses	Mean value of survey sample from medium-sized enterprises	Mean value of survey sample from large firms
Question 4: What is the importance of the following qualities required of accounting staff in your organization if you are currently recruiting them	Good level of accounting knowledge	4.40	4.31	4.43	4.43
	Ability to judge and analyze how business is handled	4.39	4.31	4.14	4.53
	More than adequate internship experience	3.68	3.77	3.21	3.87
	Active in school	3.28	3.54	3.07	3.27
	People are more down-to-earth	4.35	4.23	4.07	4.53
	Data processing and computer skills	4.23	4.23	4	4.33

Question 5: Your organization is currently recruiting finance staff with a strong emphasis on their computational thinking and computer skills		3.89	4.01	3.57	3.97
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Table 5: Level of importance attached to relevant qualities by different age groups of business personnel

Survey questions		All sample means	Respondents were aged 30-40 Sample Means	Respondents were aged 40-50 Sample Means	Respondents were aged 50-60 Sample Means
Question 4: What is the importance of the following qualities required of accounting staff in your organization if you are currently recruiting them	Good level of accounting knowledge	4.40	4.31	4.4	4.83
	Ability to judge and analyze how business is handled	4.39	4.27	4.44	4.67
	More than adequate internship experience	3.68	3.73	3.64	3.67
	Active in school	3.28	3.46	3.12	3.17
	People are more down-to-earth	4.35	4.19	4.52	4.33
	Data processing and computer skills	4.23	4.27	4.12	4.5
Question 5: Your organization is currently recruiting finance staff with a strong emphasis on their computational thinking and computer skills		3.89	3.77	4.04	3.83

In question 4 (What is the importance of the following qualities required by your organization if you are currently hiring accounting staff), the sample mean of the degree of accounting knowledge is 4.40, the sample mean of the ability to judge and analyze business processing is 4.39, the sample mean of the more down-to-earth people is 4.35, the sample mean of the data processing and computer skills is 4.23, the sample mean of the more adequate internship experience is 3.68, and the sample mean for active performance in school was 3.28, with no significant differences between the sample means from small, medium, and large companies surveyed and between respondents in each age group. The means are significantly greater than 3, indicating that the respondents agree on the degree of importance of the six qualities, and in a cross-sectional comparison, more

importance is given to the degree of mastery of accounting knowledge, judgmental and analytical skills in business processing, data processing and computer skills, and personal qualities of finance personnel.

The mean value of the entire sample for question 5 (your organization currently hires finance personnel who place more importance on their computational thinking as well as computer proficiency) was 3.89, and the mean value of the survey sample from large companies was 3.97, which was not significantly different from the sample from medium-sized companies (3.57) and the sample from small companies (4.01). That is, the respondents accepted that finance personnel should have some level of computer skills.

2.2. Analysis of the match between the training of accounting undergraduates in undergraduate colleges and universities and the needs of society

Table 6: Recognition of match by personnel in different types of businesses

Survey questions	All sample means	Mean value of survey sample from small businesses	Mean value of survey sample from medium-sized enterprises	Mean value of survey sample from large firms
Question 6: Do you think that Most undergraduate college and University accounting undergraduates are better prepared to meet the needs of society	3.35	3.62	3.38	3.23

Table 7: Recognition of match by business people of different age groups

Survey questions	All sample means	Respondents were aged 30-40 Sample Means	Respondents were aged 40-50 Sample Means	Respondents were aged 50-60 Sample Means
Question 6: Do you think that most undergraduate college and university accounting undergraduates are better prepared to meet the needs of society	3.35	3.5	3.36	2.67

The mean value of the whole sample for question 7 (analysis of the match between the cultivation of accounting undergraduates in undergraduate colleges and universities and the needs of society) is 3.35, i.e. the respondents generally believe that accounting graduates from undergraduate colleges and universities can better meet the needs of society, and its total mean value is the lowest value of the whole questionnaire (question:4: 3.99, question 5: 3.89, question 6: 4.47). The mean value of the respondents whose age lies between 50-60 is lower than 3, i.e. they do not agree that today's graduates of accounting majors in undergraduate colleges and universities match the needs of the society.

2.3. Analysis of how business people think accounting students should improve their competitiveness

Table 8: How different types of business people think accounting college students should be more competitive

Survey questions	All sample means	Mean value of survey sample from small businesses	Mean value of survey sample from medium-sized enterprises	Mean value of survey sample from large firms	
Question 7: With the replacement of traditional accounting jobs by artificial intelligence, how do you think current accounting	Improving capacity in information technology	4.32	4.15	4.5	4.3
	Enhance the depth of accounting expertise	4.47	4.31	4.57	4.5
	Enhance knowledge of management accounting such as forecasting and budgeting	4.56	4.38	4.64	4.6

college students should improve their competitiveness	Improved capacity and capability for financial information analysis and decision-making	4.54	4.23	4.5	4.7
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Table 9: How business people of different ages think accounting college students should be more competitive

Survey questions		All sample means	Respondents were aged 30-40 Sample Means	Respondents were aged 40-50 Sample Means	Respondents were aged 50-60 Sample Means
Question 7: With the replacement of traditional accounting jobs by artificial intelligence, how do you think current accounting college students should improve their competitiveness	Improving capacity in information technology	4.32	4.46	4.2	4.17
	Enhance the depth of accounting expertise	4.47	4.46	4.44	4.67
	Enhance knowledge of management accounting such as forecasting and budgeting	4.56	4.38	4.68	4.83
	Improved capacity and capability for financial information analysis and decision-making	4.54	4.31	4.68	5

In question 7 (With the replacement of traditional accounting work by artificial intelligence, how do you think college students in accounting should improve their competitiveness), the sample values of improving information technology capabilities, strengthening the depth of professional accounting knowledge, strengthening the learning of management accounting knowledge such as forecasting and budgeting, and improving the ability and level of financial information analysis and decision-making were all greater than 4. There is no significant difference between the sample means of small, medium and large enterprises and between respondents of various age groups, i.e. the respondents consider the importance of each competency to be between "more important" and "very important".

On the one hand, when enterprises recruit financial personnel, their mastery of accounting knowledge, business processing judgment and analysis ability are still the main selection factors, but at present, computational thinking and computer skills are also a very important ability for enterprises; on the other hand, the training of accounting college students in accounting professional knowledge, accounting professional ethics, ability to get along with others, management knowledge and ability, industry and finance On the other hand, the training of accounting students in accounting professional knowledge, accounting ethics, the ability to get along with people, management knowledge and ability, and the knowledge and ability of industry and finance are to be strengthened, and there is indeed a big difference between them and the real needs of enterprises.

3. Summary

Based on the above analysis, the following suggestions are made to further improve the undergraduate accounting training system in colleges and universities and to bridge the gap with the needs of society.

Create a big data exclusive course suitable for liberal arts students. On the one hand, colleges and universities in big data-related courses, non-science institutions should take into account the weak point that non-science students are less receptive to

information technology courses and may have the weakness of intimidation, and create big data courses suitable for themselves, instead of simply teaching theoretical knowledge, such as you can hire more accounting firms and financial robotics experts to participate in teaching practice work to increase the opportunity for students to contact practical cases. slowly absorb information technology knowledge in practice. On the other hand, we can add some subject competitions that combine big data and accounting knowledge to stimulate students' interest and improve their comprehensive ability.

Continuously explore innovative practical teaching modes. On the one hand, the dual tutor system is implemented, and tutors within enterprises and industries are introduced to keep students abreast of the real needs of enterprises for the abilities of accounting positions and to stimulate students' interest in learning. Adopt a variety of class modes to guide students to actively think about problems and improve their innovation ability, which will help them better face the challenges of the information age. Increase internship opportunities for undergraduate accounting students, combined with the grouping system, to help students continuously gain a deeper understanding of accounting theory. On the other hand, some subject competitions suitable for multiple participants should be added to motivate more students to participate and improve the overall quality, such as accounting professional knowledge competition, sandbox simulation competition, applied financial accounting practical class competition, information literacy competition, etc.

Reforming the assessment and training system. The assessment system runs through the whole process of students' learning, and a scientific and reasonable assessment and evaluation system is the motivation to mobilize students' enthusiasm and initiative in learning, in order to facilitate the overall improvement of students' professional skills and comprehensive literacy. Therefore, the assessment of accounting courses should increase the part of practical assessment, in addition to the traditional assessment of professional knowledge examinations, written assignments, group discussions and classroom performance, the assessment content should also increase the proportion of the marks for practical courses, which can be subdivided into practical training courses, extra-curricular practice, case studies and other multi-content, multi-link, multi-method evaluation, to urge students to pay attention to practice.

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