The Transformation and Promotion of Accounting Major in Higher Vocational Colleges under the Development Trend of Artificial Intelligence

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Abstract: With the continuous development of social economy and the change of social form, artificial intelligence has been applied to various industries and fields. In today's higher vocational accounting courses, artificial intelligence has a tremendous impact on it. Artificial intelligence has changed the basic working mode of accounting work, especially in accounting, accounting and other work to achieve information-based processing and operation. This has also changed the teaching mode of accounting major in higher vocational colleges. Therefore, the accounting teaching in higher vocational colleges should effectively realize the transformation and promotion. This paper will deeply explore and analyze the transformation and development of accounting major in higher vocational colleges under the development trend of artificial intelligence.

1. Introduction

The change of market environment leads to the innovation of accounting theory and practice. Social requirements for accounting profession are also changing. In order to cultivate a group of professional accounting talents in line with the development of the times, the teaching of accounting major in higher vocational colleges should effectively realize the transformation and promotion. Nowadays, AI has changed the thinking mode and operation method of all walks of life, bringing new ideas and development prospects to accounting work. In order to accurately calculate the huge amount of accounting information data in Accounting Teaching in Higher Vocational colleges, it is not feasible to adopt the traditional teaching mode. In this regard, in the context of artificial intelligence, we should make use of the new innovative education model, adjust the learning methods of accounting students, and achieve a good transformation and promotion.

2. The meaning and classification of artificial intelligence

2.1 The meaning of artificial intelligence

Artificial intelligence is the representation, acquisition and application of knowledge. Firstly, from the Stanley University professor's definition of artificial intelligence from a scientific point of view, artificial intelligence refers to a branch of intelligent machine involved in research, design and application in computer science system. It is used to imitate the intelligent function in human brain, and to adopt the relevant theories and technical essentials. From a practical point of view, AI refers to the functions and essentials of intelligent machines related to human intelligence, such as reasoning and judgment, understanding and perception, thinking and discrimination.

2.2 Division of artificial intelligence

AI can be divided into strong AI, weak AI and super AI. The so-called strong artificial intelligence refers to the intelligent way that can reach the level of human thinking and wisdom, and the way of expression is similar to human thinking activities; while the weak artificial intelligence refers to a more comprehensive and in-depth intelligent program in a single field, and the weak artificial intelligence is equivalent to a tool of human beings; super artificial intelligence is AI, which can accurately solve all the more difficult problems. Questions, and be able to execute

high-level command mode and open task mode, with free will and independent consciousness of activity ability.

3. The impact of artificial intelligence on the training of accounting professionals in higher vocational colleges

Artificial intelligence is still facing severe tests and problems in the training of accounting professionals in Higher Vocational colleges, but it will also bring infinite opportunities to the development of accounting industry and the teaching of accounting profession in Higher Vocational colleges. Looking from the social background environment, there are a lot of accounting professionals, and the competition is very fierce. Therefore, the training of accounting professionals in higher vocational colleges should shift from "blue-collar talents" to innovative talents, so that accounting students have their own unique thinking ability and innovative ability, and play their own strengths in future work. [1] Therefore, accounting teachers in higher vocational colleges should constantly cultivate students' comprehensive personal qualities, such as individual learning and practice ability, artistic expression ability, thinking discrimination ability, excellent communication ability and so on, so as to make students stand out in the fierce competitive environment.

4. Present situation of accounting major in higher vocational colleges under the development trend of artificial intelligence

4.1 Lack of professional personnel training model

Because most of the students in higher vocational colleges have a relatively poor professional foundation and weak learning ability, they seem to be more willing and less able to learn accounting. They will be blindly in the process of learning and do not understand the employment direction and standards of the accounting profession. Therefore, they will lack goals and directions in the course of learning accounting profession. However, the lack of practical skills of accounting teachers in Higher Vocational Colleges at this stage leads to the lack of innovative consciousness in accounting professional knowledge explanation and the lack of connection between accounting professional knowledge and social practice. In the process of teaching, only textbook knowledge explanation is paid attention to, but some students with solid theoretical system cannot apply it to practical work, leading to theory and practice. Practice is divorced from practice. And many higher vocational colleges do not require too much practical skills of teachers, focusing on teachers' curriculum explanations, resulting in teachers' lack of practical experience, so that their knowledge reserves are limited. In this case, it is difficult to correctly guide accounting students to learn practical skills in line with the direction of market development, which has a negative impact on students' future development.

4.2 The disconnection between curriculum content and social development

Many teachers in higher vocational colleges still adopt traditional teaching methods in the teaching of accounting specialty. They do not combine AI technology with accounting specialty courses in the current era, which results in the disconnection between the course content and the development trend of the market. In addition, teachers in higher vocational colleges do not know the direction of market development carefully enough, the needs of accounting professionals' business needs and working skills, and then they do not take the market demand and the development trend of Internet as the orientation in the curriculum design of accounting specialty, resulting in many students unable to find their own jobs after graduation, which leads to a great contradiction between supply and demand. This is the case. In fact, accounting posts in society require highly qualified personnel. Many jobs involve the confidentiality and information of enterprises and institutions. The learning of these contents cannot be achieved only by teachers' explanations. Enterprises and institutions are unwilling to disseminate this information in order to cooperate with schools. Therefore, the cooperation between enterprises and schools is just a slogan

and has not fallen. Be practical. [2]

4.3 The curriculum system cannot meet the market demand

With the continuous development of the society and the continuous improvement of the economy, the requirements of the accounting profession for the quality of personnel are gradually improved. However, nowadays, many higher vocational colleges have not considered the development trend of society and the change of market environment in choosing books for accounting specialty. The contents of books are often basic accounting theory knowledge, which is not in line with the market. Therefore, the curriculum of Accounting Specialty in higher vocational colleges does not meet the real needs of enterprises, which leads to the students trained by higher vocational colleges. Cannot meet the needs of accounting profession. In addition, in order to attract more students, leaders or teachers in higher vocational colleges often teach the same knowledge in different accounting courses. This repetitive teaching will not only affect students' learning efficiency, but also lead to students losing their interest in learning accounting.

4.4 More theoretical knowledge of classroom teaching content

Nowadays, in the teaching of accounting major in Higher Vocational colleges, the proportion of explaining theoretical knowledge is larger than the proportion of practical operation of accounting major, so students are still at the primary stage of theoretical learning. Especially for accounting treatment, accounting practice and other courses, the way of "rote memorization" is still adopted. In the era of the Internet rising gradually, teachers still do not realize the importance of the Internet for the application of accounting expertise in Higher Vocational colleges. The dull mode of "rote memorization" will make students lose confidence in the study of accounting profession. Although some higher vocational colleges have adopted heuristic teaching and innovative teaching modes in the teaching of accounting major, the new teaching mode is only a way to adjust the classroom atmosphere and has not been put into practice. Students' understanding of accounting knowledge is still in the original stage, unable to really understand the use of accounting major, and even unable to mobilize students' learning. Positivity and initiative.

5. Strategic measures for accounting major in higher vocational colleges under the development trend of artificial intelligence

5.1 Explore the teaching mode of artificial intelligence and accounting training.

With the change of the times, the Internet has entered all walks of life, but also appeared in the daily study and life of students. Artificial intelligence technology should also be used in the teaching of accounting major in Higher Vocational Colleges to promote the rapid development of accounting teaching. Higher vocational colleges should take their own economic conditions and social market demand as the starting point and foothold, make full use of modern technology and guidelines, build a sound artificial intelligence platform, and use information-based operation as a means to achieve information-based management mode. Usually, in order to establish the integration of AI and accounting teaching in Higher Vocational colleges, the following points should be achieved: first, we should introduce the advanced technical experience of accounting management, relying on advanced AI means to realize the electronation and digitization of accounting teaching, so as to enable students to master advanced modern management system, and constantly apply AI technology to higher vocational education. In the study of accounting specialty, students are required to master and practice the office skills of Accounting Information tech in their spare time, publish, disseminate and preserve the information data of accounting specialty management, and realize all kinds of information in accounting management system through network; secondly, use network technology to build the learning platform of accounting specialty, although this teaching mode is in the process of developing accounting specialty. Education in various industries and fields has been applied and realized, but it has to be said that the teaching of network platform not only facilitates students' learning, but also improves the efficiency of learning,

can make the teaching of accounting major across the boundaries of time and space, and make the teaching system fragmented and networked. The most important thing is that students can repeatedly listen to what they do not understand and grasp in the classroom. Understanding knowledge. [3] The fragmentation of network platform means that students can watch the course content according to their own time schedule and carry out relative practice. Networking refers to the form of network teaching, such as introducing accounting teaching through micro-courses, mobile phone classes and other teaching modes, so that students can improve on their own basis.

5.2 Establishing an accounting network training center.

Practical training courses are indispensable to accounting courses in Higher Vocational colleges, which can help students quickly grasp the basic accounting knowledge and skills. At present. Because many higher vocational colleges are relatively difficult in site construction, the construction of network training center platform improves the restrictions of actual site construction in terms of funds and site. In daily life, students can answer and rehearse the relevant knowledge in the course content through the learning and practical operation of the network training platform. Repeated training can significantly enhance the students' operational skills. In the construction of the network training center, we should combine theory with practice so that students can advance the accounting courses of different positions according to the content of accounting professional courses. Do simulation and operation to improve their professional accomplishment and personal ability.

5.3 Establishing a scientific accounting curriculum system.

The traditional teaching mode of Accounting Specialty in higher vocational colleges has been abandoned by the times. At this stage, we should adopt a new teaching mode to enhance the creativity of accounting specialty teaching. Firstly, in the teaching of accounting major, teachers should integrate teaching resources effectively. On the basis of artificial intelligence, higher vocational colleges should accurately orientate accounting personnel, construct teaching system, optimize teaching courses, take accounting teaching as the core and foundation, constantly improve students' theoretical literacy and practical skills, and let more accounting students absorb accounting theory knowledge. On the basis of this, we should skillfully use modern operation skills and means to carry out accounting work. In the overall teaching, we should start from the perspective of Vocational technology, literacy and accounting management, integrate the basic operation skills and thinking mode of artificial intelligence, and shape students' interest in modern accounting management; [4] Secondly, we should design the course selection, teaching mode and the proportion of theory and practice teaching. Teachers should allocate good teaching before class. Time should be carefully and reasonably allocated in explaining theoretical knowledge and guiding students to operate, and unnecessary course contents should be appropriately deleted. Emphasis should be placed on strengthening and cultivating students' Internet thinking and ability as well as basic skills of information operation, so as to realize the connection and optimization between courses, and combine the explanations of accounting courses with students' future employment. Provide students with a good development platform, let students understand the social development environment and direction, clearly grasp the application of accounting work on the Internet platform, eliminate students' inner anxiety and blindness.

6. Conclusion

To sum up, this paper comprehensively expounds the difficulties and Countermeasures Faced by accounting major in Higher Vocational Colleges under the development trend of artificial intelligence from four aspects. With the rapid development of market economy in China, the traditional teaching mode of accounting specialty cannot meet the needs of the market. Only when AI is applied to accounting courses, can we realize modern accounting professional management and development. In the teaching of accounting specialty, teachers should conform to the development trend of information tech, so that more students can experience the needs of the

society for accounting professionals in the study of Accounting Specialty in Higher Vocational colleges. Only in this way can students stand out in the fierce market competition environment. [5]

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