

# The Reform and Practice of the Practical Teaching of Higher Vocational Accounting in the Background of Artificial Intelligence

Chenyan Liu

Jiangxi Vocational Technical College Of Industry & Trade, Jiangxi, Nanchang, 330038

**key words:** Artificial Intelligence; Accounting; practical Teaching

**Abstract:** Under the background of the potential development of artificial intelligence driven by the Internet, people have also excavated and developed many new technologies, such as cloud computing, big data and other new fields. The demand for professional and technical talents in these fields is increasing day by day. At the same time, with the establishment of natural financial accounting in new fields, it is obvious that the society has new requirements for professional accounting talents, so higher vocational colleges should also respond to the social demand to make a reform plan for the training of accounting talents. In particular, in practical teaching, it is related to students' employability and employment qualifications. The purpose of this paper is to talk about the cultivation of talents in higher vocational colleges under the background of the Internet. Problems and reform countermeasures.

## 1. The Disadvantages of the Practical Teaching of the Accounting in Higher Vocational Colleges

The Disadvantages of the Practical Teaching of Accounting in the Background of Artificial Intelligence		
The practice teaching method is old	School-enterprise cooperation is too superficial	The teaching staff is weak
The practical teaching only focuses on the theoretical exposition, and the teaching mode is outdated, which leads to the low efficiency of students' acceptance	The direct campus of practice teaching limits the real experience of the students, the old of practical training cases and the derailment of the times	There are many teachers in the teaching staff who lack work experience, and most of them teach in higher vocational education after graduation, which leads to too rigid and boring teaching theory

The pace of big data's progress far exceeds our cognition of speed. Accounting or counting has been left behind. Higher vocational colleges need to reform and train talents from the transformation of society. The talent accounting training in higher vocational colleges must be combined with artificial intelligence according to the pace of the times. Accounting experiment course is not a simple job, it seems that it is a combination of a variety of separate work, but it is not, each step has its internal relationship, they are more to form a system, so it is undoubtedly difficult to reform accounting practice teaching. Practical teaching is not only the cultivation of students' practical ability, but also the cultivation of students' practical ability. It is the process of cultivating the students' comprehensive quality, combining the theoretical knowledge with the actual problem to solve the problem effectively, and developing the students' thinking of thinking in the course of practice.

With the rapid development of the Internet, great changes have taken place in the economic structure, and accounting vocational skills have also been upgraded. Therefore, enterprises need a large number of new accounting talents to adapt to the social economy. This kind of talent is not only a solid professional knowledge but also a good practice of comprehensive literacy and so on. However, at present, there are loopholes in the training of accounting talents in higher vocational colleges, which is an important stage of teaching reform.

### 1.1 Old and monotonous practical teaching

Accounting is a technical vocational subject, it needs solid knowledge to lay a solid foundation, it is difficult to realize the accounting major by relying on theoretical knowledge alone, the theoretical knowledge is always textbook, but the reality is immobile, students need to adapt to the situation. At present, most higher vocational colleges have serious negligence in practical teaching, which is only

limited to the theoretical teaching in the classroom, resulting in a large number of students losing interest and confidence in accounting major. It reduces the efficiency of talent training and causes waste of talents to the society at the same time.

### **1.2 Practical teaching is too superficial**

The enterprise has abundant soil to let the student wantonly grow, the vast appreciation space, the rich resources which connects with the society, enough student in the enterprise vigorous growth and the study, but the higher vocational colleges to this aspect lack causes the student employment to suffer the unprecedented blow. Higher vocational colleges simply invite enterprise professional technicians to teach in the school, put into form, ignore the content of teaching, students have disputes about their understanding, and there are differences between textbook theory and practical experience of enterprise personnel, resulting in confusion of students' knowledge, but the effect is significantly reduced.

### **1.3 The Construction of backward practical Teaching Teachers**

In the whole teaching process, teachers play an irreplaceable role in practical teaching. From this, we can imagine how important it is to build the teaching staff of practical teaching in colleges and universities. They determine the upper limit of teaching students practical knowledge. However, at present, many accounting teachers in higher vocational colleges have no relevant practical experience and practical experience. They pay more attention to classroom theory. And at the same time, even the practical learning and training arranged by the school, not many teachers have been really improved. They do not want to go to small and micro enterprises, do not have high-quality practical knowledge, or it is for a variety of reasons to train No.

## **2. The Reform of the Practical Teaching of Accounting Specialty in the Background of Artificial Intelligence**

### **2.1 The establishment of a diversified teaching system**

Internet technology in space and time to increase the benefits of communication between people, based on this higher vocational colleges cannot only establish a teacher-student network communication platform, expand the classroom space to outdoor space, teachers can teach on the platform, help students solve problems, and students to explore the problems of organic combination of practice and theory, and so on. Teachers can also give real examples to demonstrate the specific knowledge points in detail and then put into the example to promote students to understand the knowledge. Under the background of Internet comprehensive resources, teachers can arrange and classify the effective teaching resources. Combine the difficulties and key points of daily classroom learning into topics for students to complete after class, and check them at a specified time to evaluate and correct them. In practice teaching, students can leave messages on difficult knowledge, and the teacher can observe the degree and progress of students' mastery of knowledge through the number of hits in messages.

### **2.2 Strengthen the strength of the teacher team**

The teacher is the intermediary of the knowledge transfer, which plays a very important role. The level of the teacher also determines the upper limit of the student's maximum study profession, and also plays a leading role in the practice teaching. Therefore, it is necessary to start with the teaching staff in order to train the new talents in line with the society. First, to perfect the system of the teacher's social practice, many of the teachers in the higher vocational colleges do not have the experience of practice, so the school should make practice planning on the teachers who have no practical experience, and arrange the on-the-job practice of the teacher's period through the channel of the enterprise, double-serving, In this way, the school is rich in the teacher's salary, and the financial management of the teachers in the enterprise And so on, the school should also encourage the teachers to optimize their own practical experience to the enterprise training. In practice, the teachers constantly strengthen the new concepts of the textbook theory and the problems encountered in the

practice of innovation and the theory, and give valuable experience in the future teaching. Of course, the teacher's teaching task is heavy, and the school should reasonably arrange the time of the teacher's work and practice, and the result of the teacher's practice in the enterprise will also be regarded as one of the evaluation criteria of the title. The higher vocational colleges can invite the excellent technical personnel of the enterprise to invite the school as the practice guidance teacher, and more truly experience the real life in the student's practice, and the problems encountered in the high-quality accounting work. In order to improve the students' vision of accounting in the market, the enterprise technicians come into close contact with the students and practice the practical experience and operation of the students. At the same time, the enterprise technical personnel can also carry on the professional communication with the school teacher, promote the relationship between the school and the enterprise, the teacher can understand and learn from the enterprise technical personnel to understand and learn the social cutting edge technology dynamics, improve the teacher level in all directions, lay the foundation for the training accounting specialty solid talent.

### 3. Conclusion :

Higher vocational education is a precise, independent, and technical training of talents. It is a process of digesting, applying, dissolving, scrutinizing, experiencing, and practicing theoretical knowledge. In the face of the great changes of the times, it is the bottom line not to be abandoned by the times, and it is the goal to walk in the forefront of the times. The combination of practical teaching and artificial intelligence in higher vocational colleges is the right choice. In the teaching reform of intelligent technology, we must constantly find problems and improve vacancies in time. After the general teaching system is established, we cannot stand still. Continuous innovation is the long-term survival way, so as to cultivate a new generation of accounting professionals for the society.

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