

Transformation of Enterprises in the Digital Economy: Research on the Training Model of Accounting Talents for University Students

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Abstract: The digital economy has pervaded every aspect of our lives, and industry enterprises will demand a large number of digital intelligent accounting talents in line with the development of the new era. However, accounting graduates trained by colleges and universities rarely meet the demand for digital intelligent accounting talents recruitment, and this phenomenon has created a mismatch between the demand and supply of digital intelligent accounting talents. The article discusses the reform of accounting professional group's existing talent training mode, specifically from the perspectives of repositioning talent training goals, developing new talent training modes and systems, promoting digital economy talent training and industry-education integration, promoting the digital platform cloud classroom, the core idea of connecting strategy up and performance down to do accounting talent training, and the new mode of human-computer interaction. The five aspects of the digital economy's talent market are examined.

Keywords: digital economy; college students; talent development model; accounting personnel for digital intelligence

1. Introduction

The digital economy has pervaded every area of our life as the economy has improved and technology has advanced rapidly. Ren Zeping, an expert, believes that in the next 20 years, the new three pillars of new energy, new infrastructure, and digital economy will become increasingly visible. In the transformation of enterprise financial digital intelligence, some new career scenarios and models have emerged, primarily in, first, the interconnection of equipment, which can realize seamless connection between business systems such as suppliers, banks, contract management, and financial information systems, the transmission and sharing of financial information through the network, and the replacement of paper vouchers; second, the process of data generation, transmission, and storage; and third, the process of data generation, transmission, and storage. Secondly, the process of data generation, transmission, matching and verification does not require any manual operation and fully realizes unattended self-service reimbursement, automated bill collection, data entry, voucher book generation and tax declaration, which greatly saves

manpower and improves work efficiency. It applies information systems such as business travel system, supplier collaboration platform, VAT input invoice management system, VAT output invoicing system, contract management system, e-accounting system, e-image system, e-file system, fund management system, bank-enterprise interconnection, etc.; fourth, intelligent financial statement analysis, comprehensive analysis and diagnosis of enterprise operation and financial status, and automatic generation of real-time and visualized reports.

In the future, China's digital economy will continue to develop, and enterprises will have new financial career scenario models, in order to comply with the future digital economy development environment, to improve the knowledge reserve and skills of college students in the digital economy accounting is an important step to promote the demand for talents in the digital economy era. In order to meet the future development of digital economy, improve the knowledge reserve and skills mastery of accounting in digital economy for college students, the research and exploration of accounting talent training mode for college students is an important step to promote the demand for talents in the era of digital economy, to strengthen the attention of colleges and universities to the digital education of college students in accounting, pay more attention to the practical operation of ERP, UFIDA and other cloud systems, as well as the learning of knowledge related to high-end accounting certificates, to build a solid conceptual foundation knowledge and cultivate comprehensive skills.

2. New Trends in the Demand for Accounting Talents in the Digital Economy

In the era of digital economy and the accelerated development of industrial integration and change in China, the industry's demand for accounting talents is changing. The new demand for accounting talents from enterprises has changed from the traditional "know numbers, know accounting, and have rich professional experience" to the composite talents who "know digital economy, cloud accounting knowledge, and big data practice", and many new models of accounting work have emerged. For example, big data, cloud computing, blockchain and other new financial fields such as financial integration, financial sharing and data intelligent risk control have emerged, which are bound to change

people's understanding of finance in the new era and promote the wide application of digital technology in the financial field [1]. At the same time, it also calls for new financial knowledge, quality and ability to match it. As the creator of the data world in the new era and the main force of accounting talents in the future, colleges and universities should focus on their basic skills, the improvement of accounting knowledge and the practical operation exercise of digital enterprise internship when cultivating digital literacy of accounting students. And the current online office market is increasingly active, service capabilities continue to improve, as of June 2021, the size of China's online office users reached 381 million, an increase of 35.06 million compared to December 2020, the use rate of 37.7% of Internet users. Online office segmentation applications continue to develop, and the usage rate of online video/teleconferencing and online document collaboration and editing are both 23.8%. On the one hand, as the digital transformation of enterprises continues to advance, the flexible work mode represented by online office will continue to innovate and develop. On the other hand, with the continuous acceleration of new infrastructure construction represented by 5G, big data, Internet of Things and artificial intelligence, the response speed, storage capacity, functional applicability and other service performance of online office services such as online meeting and document editing will continue to improve.

3. Analysis of the Current Situation, Problems and Reasons of College Students' Financial Accounting Training Mode

3.1 The Lack of Digital Economy Awareness among Finance and Accounting College Students

The analysis of the current situation of the understanding of the digital economy by college students majoring in finance and accounting for, in China Internet Network Information Center (CNNIC) released the 48th "Statistical Report on the Development Status of China's Internet" in Beijing, shows that as of June 2021, the size of China's Internet users reached 1.011 billion, an increase of 21.75 million compared with December 2020, and the Internet penetration rate reached 71.6%. One billion users have access to the Internet, forming the world's largest and most vibrant digital society. With more than one billion, the huge scale of Internet users provides strong endogenous power to promote the high-quality development of China's economy. But the problems of college students' cognition of digital economy accounting have also been exposed. First, the personal awareness has not yet understood the importance of digital accounting skills. When visiting students of business accounting majors in several universities and colleges, according to their answers in interviews and the arrangement of courses, it can be seen that they still pay more attention to the teaching of accounting, taxation, financial management and other book knowledge during college, and have less contact with digitalization, and have different degrees of understanding of some common

databases such as Zhiwang, Wanfang, Vipul and some teaching software such as Tencent subject, Super Star Network, China Muchen and other platforms. However, there is still a big gap in the knowledge of professional industry database, and the ability to use professional digital software to analyze the actual financial situation of the company is lacking, thus largely affecting the students' application of digital technology and the formation of a new model of digital accounting training. Secondly, the knowledge reserve is fragmented on the knowledge of digital economy, which is not enough to form a complete knowledge network. At present, the efficient business accounting courses mainly have the design of courses with "practical training of primary accounting", "auditing", "financial analysis", etc., the overall bias is more theoretical, while to "accounting information system", "ERP hands-on", "financial multi-job simulation training" and other such courses, more closely linked with digital, but more than half of the universities set the course in the junior year, can combine the two types of courses, in On the basis of cultivating theoretical knowledge, we can increase the knowledge of digital practical training class, so that accounting students can form a complete system of knowledge of digital economy accounting. Finally, the shortage of career planning combined with the digital economy accounting. According to the training of accounting professionals in colleges and universities, although some information technology courses are set up, they are basically application-oriented knowledge and lack the initiative to guide students to combine their personal career planning with the digital society. With the further development of digital technology, financial informatization and intelligence, financial sharing will replace a lot of repetitive work in the past accounting work, and management accounting will replace the previous simple record accounting. All these require accounting students to have a sense of advancement, integrate their personal career planning into the flood of digital technology development in advance, and actively cultivate their digital literacy in order to effectively respond to the developmental changes of management accounting. According to a survey conducted by Rongsheng Qin in 2017, using data for decision making will be a necessary skill for future finance personnel.

3.2 The Mismatch between the Existing Training Mode of Accounting Talents and the Needs of Enterprises

The finance department has a crucial role for every enterprise, and the accounting information systems used in the finance department are generally ERP, cloud computing, etc. In addition, modern enterprises are in urgent need of digital intelligence accounting talents who can use financial data to conduct financial analysis and propose financial decisions, so the focus of training accounting talents in colleges and universities needs to be on mastering the new technologies and skills of big data application management, specifically This includes training students to be familiar with the new scenario of network cloud-based career, platform-based management

and big data management and be able to apply them to the new scenario of accounting career. At present, accounting majors in universities and colleges generally deliver traditional accounting talents, and the existing talent training model is relatively old and cannot keep pace with the times and economic development; the curriculum system of talent training still focuses on basic accounting, such as basic accounting, accounting factory, reprinting summons and stand-alone ERP and other financial information systems, etc. It is difficult for students to contact advanced cloud platform and new technologies during school, although some institutions. Although some institutions have added new elements of big data and cloud platform in the curriculum, such as new courses on financial big data analysis and financial shared services, it can be seen from the teaching effect that students are not cultivated into digital intelligence accounting talents who master big data application, understand management and assist in decision making, and there is a certain gap with the current demand of enterprises for talents in digital transformation [2].

3.3. The Current Situation of Accounting Talent Training Model in Digital Economy

The 2021 Digital Economy Talent Cultivation Summit and Huaxinjiyuan "Career Escort Program", jointly organized by China Education Development Strategy Society Education Certification Committee, China Electronics Industry Standardization Technology Association Education Training Committee, China Eastern Education Group and Huaxinjiyuan Education Technology Co. In the launch event in Beijing, we had an in-depth discussion and exchange on the current situation of the training mode of accounting talents in the digital economy, which is "data era, wisdom for the future". Sha Xu, executive vice president of China Eastern Education Group, believes that digital economy is a future-oriented event, the trend of the times is rolling forward, the digital economy is emerging, both the Internet economy and traditional industries are facing a major opportunity to transform and upgrade, and exploring new modes of training accounting talents for digital economy in universities will promote the vigorous development of digital industry. Without the support of talents, achieving digital transformation is just an empty slogan, and the research on the mode of cultivating talents for digital transformation of enterprises is one of the ways to help enterprises get out of the dilemma. Chen Ling, vice president of Longchamp Group, shared the new industry of talent cultivation in the era of digital economy in the conference. According to Chen Ling, the current status of accounting talent cultivation model lacks the basic knowledge education of digital transformation and the practice of joint enterprises, which is not only a technical issue, but also needs to start from multiple aspects such as strategy, structure, system, staff and skills, talent and culture. Among them, the skill transformation of talents is very critical, and human-computer collaboration is the future scenario. The current talent training model of universities is not deeply involved in human-computer

collaboration, and the curriculum arrangement can be increased in the future. In addition, it is also important to increase the teaching of data cloud software in the talent training mode. For example, Ufida, which has been serving B-side enterprises for many years, said that in order to become a digital intelligence enterprise in the future, enterprises need to involve in R&D, manufacturing, marketing, procurement, finance, and human collaboration in every aspect of digital intelligence. With the insight of this trend, Ufida BIP covers platform services, application services, business services and data services, so as to provide customers with innovative services throughout the life cycle.

4. A New Model for Cultivating Accounting Talents of College Students in the Era of Digital Economy

4.1. Cultivating the Knowledge Base and Innovative Concepts of Financial Accounting in the Digital Economy for University Students

Without data, there is no finance; data is the basis for accountants to start their work, and digital literacy is a necessary quality for accountants. Firstly, colleges and universities should establish the concept of accounting students' cultivation of digital economy literacy, and integrate students' digital literacy into talent development goals and training programs; secondly, schools should recognize the new situation of data economy development, help students realize the importance of digital literacy, and actively conduct their own digital literacy training; again, through the construction and application of digital information platform, cultivate students' awareness of digital economy. Cultivate accounting students' habit of using digital technology to solve practical problems, and enhance digital literacy in continuous learning.

4.2. Promote Digital Economy Talent Training and Industry-Education Integration

Li Di and Chen Ke believe that promoting digital economy talent training and industry-education integration is a new model for accounting talent training. On October 24 this year, the 2nd Digital Economy Blockchain Talent Cultivation and Industry Integration Development Summit, the first national blockchain vocational skills competition - the first blockchain vocational skills competition in Sichuan Province, the 1st China University Employment Education Forum "Employment Education Co-creation Action" "The first batch of blockchain technology task collection of "employment education co-creation action" was officially launched, and "blockchain application innovation laboratory" and "digital financial technology The "Blockchain Application Innovation Lab" and "Digital Financial Technology Lab" were also inaugurated at the same time. As one of the representatives of digital economy and a new Internet technology, blockchain is expected to become a core technology to promote global technological innovation and model innovation, promote the change of Internet governance system and

management mode, realize the transformation from information Internet to value Internet, and promote the construction of digital economy, digital society and digital government, said Chen Chaoxian, deputy director of Sichuan Provincial Education Department. He hoped that universities, enterprises and scientific research institutions would "integrate industry and education and make concerted progress", explore new talent training mode, reserve talent resources to support blockchain and other emerging digital industries, and form a new pattern of diversified participation and collaborative innovation; he hoped that experts, scholars and entrepreneurs would actively contribute to the innovative development of finance and accounting talents in universities, so that more innovative resources could be located in Sichuan and even in various universities in China. I hope that experts, scholars and entrepreneurs will actively contribute to the innovative development of accounting talents in colleges and universities, so that more innovative resources can blossom in Sichuan and even in various colleges and universities in China.

4.3. Promote the Digital Platform Cloud Classroom, the Core Idea of up to Strategy and down to Performance to do Accounting Talent Training

In the rapid development of the digital economy, the operational requirements for corporate accounting talents range from ERP to BIP, and Ufida is moving towards a "Business Innovation Integrated Service Platform". It is recommended that universities join hands with enterprises to promote the digital platform cloud classroom and create a new model of accounting talent training. Yang Yesong, vice president of Ufida University, recalled that Ufida's cloud learning platform enables students scattered around the world to "be in the same meeting room". Ufida distributed the concept value and product system of the new strategy UFIDA BIP to each student in the form of a learning plan, and determined the effectiveness of the strategy promotion through an examination after all students had studied. "The learning platform has made a great contribution to the strategic upgrade of UFIDA BIP's all-employee consensus training, and the learning and examination rate for this item throughout the university has reached over 90%." It has also become a new paradigm of digital intelligence talent training for knowledge-intensive enterprises. In Ufida's view, which is itself knowledge-intensive, it is especially crucial for B-service-based enterprises whether students can keep growing and keep up with their professional abilities to continuously provide products and services beyond expectations in their work. As Vice President of UFIDA University Yang Yesong said, "Software is invisible and untouchable, and the most important asset is UFIDA people." Based on the large demand for digital intelligence talents, Ufida has always focused on the core idea of "connecting strategy at the top and performance at the bottom" for internal talent cultivation. In the future, Ufida can jointly conduct cloud classroom teaching with universities to systematically train 10,000 accounting students and manage the cultivation effect retroactively.

In the second half of 2018, Ufida has officially adopted Cloud Academy digital enterprise learning solution and launched Cloud Academy Gorgeous Star cloud learning platform. Through the digital learning platform, Cloud Academy can mainly solve the following problems: First of all, for students, Cloud Academy provides an "easy-to-learn and easy-to-use" learning platform for the training of accounting students, and Ufida's training of students is free from geographical and spatial boundaries, and all students can log on to the platform at any time to quickly learn the assigned courses and review them later. All students can log on to the platform at any time to quickly learn the assigned courses and review them later. The diversity of training programs can also meet individual requirements. At the same time, for teachers, the Cloud Learning Platform can be used to model and dataize corporate training work and present the learning process and results in real time. You can use the independent completion rate of learning to assess the quality of the course, use assessment data to analyze the shortcomings of the ability, you can track the training effect for performance data, etc. All training operation decisions will be based on evidence. According to Ufida, the future demand of enterprises for accounting talents must be digital and intelligent. With the platform of digital intelligence, universities and enterprises can jointly create a new talent training mode of online classroom to improve quality and efficiency, and the direction can be based on evidence and the effect can be followed [3].

4.4. New Model of Human-Machine Collaboration School-Enterprise Integration Approaching Digital

Human-computer collaboration is also a new model to explore the training of accounting talents in universities and combine with enterprises, so that school-enterprise integration focuses on practical operation and accounting students can approach digitalization. In this year's "Data Era Wisdom Enlightens the Future" 2021 Huaxin Zhiyuan Digital Economy Talent Training Summit Forum, Chen Ling, deputy general manager of university finance cloud teaching product division of Longchamp Group, believes that digital transformation is not only a technical issue, but also needs to start from multiple aspects such as strategy, structure, system, staff and skills, talents and culture. Among them, the skills transformation of talents is very critical, and human-computer collaboration is the future scenario. For example, Tencent has signed a contract with Liangjiang New Area to carry out cooperation on industrial internet and digital economy talent training, and has signed a contract on the "Tencent Cloud (Chongqing) Industrial Internet Base" and "Tencent Cloud (Southwest) Digital Internet Base" respectively. For example, Tencent and Liangjiang New Area have signed cooperation agreements on the "Tencent Cloud (Chongqing) Industrial Internet Base" and the "Tencent Cloud (Southwest) Digital Economy Talent Innovation Center and Tencent Cloud and Smart Industry (Chongqing) R&D Center". It attaches great importance to the cultivation of accounting talents in the digital economy,

developing college students' understanding of the digital economy and cultivating practical skills.

4.5. Joint Universities to Build a Digital Economy Talent Market

Joint universities to build a talent market of digital economy for accounting students. In order to comply with the future development of the digital economy environment, improve the knowledge reserve and skills mastery of accounting and finance of the digital economy for college students, the exploration of the research on the training mode of accounting and finance talents for college students is an objective requirement to promote the transformation of industrial structure. At present, Chongqing has established the first digital economy talent market in China, which will be based on the development orientation of Chongqing, radiating west and facing the whole country, highlighting the construction direction of comprehensive, professional and national, focusing on the key aspects of "attracting, cultivating, retaining, using and transferring" digital economy talents, and building a comprehensive human resources factor market, professional human resources service platform, national human resources market, and a national talent market. It will focus on the key aspects of "attracting, nurturing, retaining, employing and transferring" digital economy talents, and build a professional and public welfare talent market that integrates the functions of comprehensive human resources element market, professional human resources service platform and national human resources entrepreneurship base, providing one-stop human resources service solutions for digital economy talents and enterprises. In addition, the "China Chongqing Digital Economy Talent Market" will adhere to the principles of combining government guidance and market leadership, combining public services and business services, and coordinating human resources services with the digital economy industry, and plan to build a national talent market with outstanding functions, significant benefits, unique features and demonstration by 2022, and a high-end digital economy talent market by 2025, it will become a cultivation base for high-end digital economy talents and a transportation and exchange platform for Chinese digital economy talents.

4.6 Strategic Cooperation with Certification Bodies to Develop "High-End Accounting Talents for College Students

Universities can start strategic cooperation with high-end accounting certification associations, and work together to develop "China's high-end accounting talent", Hudson, a leading global human resources expert, has announced the signing of a strategic cooperation agreement with ACCA (Association of Chartered

Certified Accountants), a globally recognized international professional accounting organization. The two parties will work together on "the training and development of high-end accounting talent in China" over the next three years in a number of dimensions. Colleges and universities can also cooperate with them to enable students to obtain high-end accounting certificates in the early college years, build a solid foundation in accounting in the first two years of college, emphasize practice in the third and fourth years, and link up with cooperative digital economy enterprises to jointly build a pool of high-potential accounting talents, help cultivate high-end accounting talents and career development, and promote innovative changes in the field of accounting talents. For example, creating opportunities for flexible employment, as well as helping accounting college students break through traditional skill barriers and expand their career development.

5. Conclusion

By understanding the existing digital economy market and combining the existing digital transformation enterprises' demand for accounting talents, the main innovation points of the article on the talent training mode of accounting students are: firstly, from the perspective of students themselves, to cultivate the foundation of digital economy accounting knowledge and innovative ideas, secondly, to promote the training of digital economy talents and the integration of industry and education, to promote the digital platform cloud classroom, to connect with the strategy on the top The second is to promote the digital economy talent training and industry-education integration, promote the digital platform cloud classroom, connect with the strategy on the top and the core idea of performance on the bottom to do accounting talent training, as well as start a new model of human-computer collaboration school-enterprise integration to approach digital, and finally joint universities to build a digital economy talent market, to give the greatest help to accounting students in employment.

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