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# Discussion on the Reform Path of Accounting Wisdom Teaching in Applied Undergraduate Colleges in the Age of Number Intelligence

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**Abstract:** Under the background of the continuous development of the intelligent and digital era in China, cloud computing, big data and other technologies are widely used in various fields. With the advent of the age of digital intelligence, the accounting industry is also constantly innovating, and the combination of accounting work with big data and information technology has led to an increasing demand for accounting professionals. This paper analyzes the shortcomings of accounting teaching in applied undergraduate colleges and universities under the background of numerical intelligence, and analyzes the teaching reform path in order to improve the teaching quality of accounting major in colleges and universities.

**Keywords:** The age of digital intelligence; University accounting; Intelligent teaching; Reform path

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Colleges and universities are the cradle of cultivating senior accounting talents and bear the responsibility of transferring talents to the society. If we want to train talents to meet the social development, we need to adjust the traditional teaching mode and formulate targeted solutions. However, the analysis of the current situation of the training of accounting professionals shows that the traditional teaching mode can not meet the teaching needs of the training of talents. Therefore, it is necessary to formulate targeted reform measures and explore the path of talent training.

## 1. Analysis of the current situation of the demand for accounting professionals in the age of numerical intelligence

Today is the age of number intelligence, resulting in major changes in financial work, the gradual transformation of the financial field, the society has increased the requirements for accounting personnel. New accountants need to have the ability of data analysis, data collection and data decision-making<sup>[1]</sup>. In addition to the above, new accounting talents should master intelligent tools and improve the operation ability of information technology. Training high-quality accounting talents is the demand of the development of market economy. High-quality talents are conducive to promoting the development of society. Only by cultivating compound intelligent accounting talents can we improve the professionalism of accounting personnel. In general, the age of numerical intelligence has brought new impetus to the accounting industry. With the continuous improvement of market economy, the scope and content of accounting are constantly expanding, so the society needs more accountants. Accounting personnel to promote economic development, in the era of digital intelligence, it is necessary to integrate big data technology, mobile Internet and other technologies into accounting work, which is conducive to collecting and sorting data information. However, in the era of digital intelligence, accounting personnel not only need to master accounting knowledge, but also need to master computer software operation ability to provide support for future work.

## 2. Difficulties in accounting teaching in applied undergraduate universities in the age of numerical intelligence

### 2.1 Ignoring the need for training accounting talents

The goal of training traditional accounting talents in colleges and universities is to train talents who are proficient in accounting information classification and reporting. In the implementation of the teaching stage, pay attention to provide students with ticket accounting tax knowledge guidance. In the stage of talent training, students pay too much attention to system regulations and other contents, and do not do a lot of practical teaching. Students have little operation process of information software. Some schools still stay in theoretical teaching and ignore intelligent software, which has a negative impact on the efficiency of talent training. With the full development of intelligent technology,

the traditional teaching mode has been unable to strengthen students' data thinking and accounting ability, resulting in lower teaching quality.

## **2.2 Emphasis on skill training, lack of moral education**

College students belong to the adolescence, the stage of cultivating accounting talents, infiltrating moral education is of great significance to students. Nowadays, in the Internet era, the values of college students are easily influenced by diversified ideas. If we want to train professional accounting talents, we need to popularize moral education to avoid violations of laws and discipline in accounting work due to ideological problems. However, the analysis of the current college education, more attention to the training of students' professional skills, the moral education work has been neglected, it is difficult to integrate moral education in accounting work. Although the accounting course is integrated into the ideological and political courses, it is impossible to combine the two, resulting in the impact of talent training.

## **2.3 Teaching content is not novel enough**

Analyzing the current accounting teaching content in colleges and universities, it is found that the content of the industrial era is still the core, but now belongs to the number intelligence era, which puts forward higher requirements for talents. However, the content of some schools is relatively backward, which is not conducive to the training of accounting talents. Nowadays, colleges and universities carry out teaching work around the accounting process, including property liquidation, economic business and accounting processing, etc., and integrate the work system into the curriculum content setting to implement teaching. With the continuous development of number intelligence, it is necessary to cultivate students' data thinking under the condition of innovative intelligent technology.

## **2.4 The teaching method of accounting major is relatively simple**

Nowadays, classroom is the main way of teaching, teachers complete the teaching in the classroom, and students learn under the guidance of teachers. However, paying too much attention to classroom teaching will lead to the neglect of students' independent practice ability. Accounting work has strong practicality, only to provide students with high quality practical teaching, can let students understand the actual process of work, expand students' thinking ability. In addition to the above, accounting professional knowledge is characterized by complexity, which is difficult for most students to master at the early stage. The use of knowledge transfer without other teaching methods can not promote the effective communication between teachers and students and students. Under the background of intelligence, new media technology has been integrated into the teaching field, but it has not been fully applied in colleges and universities, resulting in lower teaching quality.

# **3. Analysis on innovative strategies of accounting teaching in applied undergraduate universities in the age of numerical intelligence**

## **3.1 Clarify the positioning of new accounting talents**

Under the background of number intellectualization, it is necessary to constantly innovate to train accounting talents, change the traditional positioning idea of accounting talents, determine the demand for talents in the age of number intellectualization, innovate teaching models, and determine the theoretical knowledge and methods that college students should master. With the advent of the age of number intelligence, as a new accounting talent, it is necessary to have the ability to collect original information and analyze information. Teachers should adopt diversified teaching methods, optimize teaching contents, study teaching models and make development plans. From the perspective of collecting original information, teachers guide students to master the operation structure and computer operation skills of big data, so as to facilitate the collection and analysis of data with big data in the future. Since in the stage of collecting accounting operation data information, financial information management mainly focuses on internal electronic vouchers of enterprises, students need to be proficient in the transformation mode of material informatization. In the teaching stage, teachers guide students to learn theoretical knowledge and improve students' information literacy. From the perspective of analysis ability, it is necessary to integrate the collected accounting information, improve the verification ability, and submit the analysis results to the senior management of the enterprise to facilitate the formulation of enterprise strategies. In the analysis of the original information stage, it is necessary to evaluate the development prospects of the enterprise, understand the law of market development, and timely feedback to the superior. Make use of accounting data, analyze data information, constantly improve students' data application and analysis ability, determine goals, and ensure the quality of talent training.

## **3.2 Do a good job in curriculum ideological and political innovation**

Curriculum thinking and politics is an important part of cultivating talents. In college teaching, we must integrate curriculum thinking and politics away from you, introduce ideological ethics and professional ethics into curriculum moral education, so that students can fully understand accounting work. In addition to the above, social facts should be introduced into accounting teaching so that students can understand the significance of abiding by professional ethics. In addition, teachers should train students to establish the correct three views, so that students like accounting work, improve the quality of teaching.

### 3.3 Optimize classroom content

In the teaching stage, teachers should combine the demand for talents in the era of digital intelligence, constantly optimize and innovate teaching methods, formulate scientific training programs, and create a perfect curriculum system. Schools should update teaching content, guide students to learn artificial intelligence and big data technology and other operational processes, ensure that teaching content is in line with the development of The Times, combined with the development trend of The Times, encourage teachers to compile financial sharing knowledge and data processing knowledge in combination with social development, and improve teaching quality and effect.

### 3.4 Innovative teaching methods

In the stage of training new accounting talents, adopting high-quality teaching mode will improve the efficiency of talent training. Colleges and universities need to innovate talent training programs, strengthen the practice opportunities of accounting operation software, provide good teaching places for students, and let students have the opportunity to participate in practice. In addition to the above, teachers need to combine the characteristics of teaching work, improve the teaching mode, adopt group cooperative learning and online and offline combination of teaching methods, etc., to enhance students' learning interest. In addition to the above, the Internet and information technology can be combined to use flipped classroom and other ways to improve students' autonomy and driving force, and ensure the improvement of education quality.

## 4. Conclusion

The era of digital intelligence is an inevitable trend of social development, in this context, a variety of science and technology changes, the new era of industrial revolution has come. Under the background of digital intelligence, colleges and universities need to meet the challenges brought by the new environment during the training of students, establish a talent training mechanism, adapt to the development of The Times, and train more high-quality talents for the society.

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