

# Research on the reform of accounting curriculum system in Higher Vocational Colleges under the new professional catalog

Fan Wang

Silicon Lake Vocational & Technical Institute, Kunshan, Jiangsu 215332

**Abstract:** the new professional catalog issued by the Ministry of education renamed the accounting major in Higher Vocational Colleges as big data and accounting. The connotation of accounting major has changed significantly, which also puts forward new requirements for the training of accounting talents in higher vocational colleges. The curriculum system is the core of talent training, and the reform of accounting curriculum system in higher vocational colleges is imperative under the new professional catalog. Firstly, the paper analyzes the connotation of the new major, and then points out the shortcomings of the current curriculum system of accounting major in higher vocational colleges. Finally, it puts forward the idea of constructing the curriculum system of big data and accounting major.

**Key words:** New professional catalog; Higher vocational accounting; Curriculum system

With the continuous acceleration of China's informatization process, big data and artificial intelligence technology are deeply integrated with various fields of economy and society to promote the combination of advanced technology and traditional industries. As an important modern service industry, accounting industry cross-border integration, transformation and upgrading will provide vivid practice for the cultivation of compound accounting talents. Technology drives the continuous transformation of accountants. In March, 2021, the Ministry of Education issued the directory of Vocational Education Majors (2021), which renamed the accounting, auditing and financial management majors in Higher Vocational Colleges as big data and accounting, big data and auditing, big data and financial management. The renaming of the majors has changed the connotation of the majors significantly, it also puts forward new requirements for the training of financial accounting talents in higher vocational colleges. Traditional financial accounting majors will rapidly transform to big data. However, the construction of curriculum system is the core link of cultivating talents' quality and professional ability, which plays an irreplaceable basic role in the process of talent training. Therefore, it is an important task for higher vocational accounting major to explore the reform of the curriculum system of Higher Vocational Accounting Major under the new professional catalog and build a characteristic curriculum system centered on the cultivation of practical ability.

## 1 Analysis of new professional connotation

New technologies such as big data, artificial intelligence, mobile Internet, Internet of things and blockchain have spawned new industries, new formats and new models. Accounting work needs to constantly introduce new concepts, new ideas and new technologies. Therefore, accountants need to continuously update their knowledge system, constantly improve their ability of strategic thinking, analysis and judgment, communication and coordination, and actively adapt to digital transformation and high-quality economic and social development. As a professional talent training unit, higher vocational colleges should take the initiative to meet the job demands and cultivate compound accounting professional skilled talents.

Compared with the traditional accounting major, the renamed big data and accounting major has increased the requirements for students' big data technology, which is based on big data technology to complete accounting work in different financial scenarios. Data is the heart of the accounting profession. Depreciation, risk assessment and budget are inseparable from the support of data. If high-quality data can be obtained and processed in real time, it means that the company may will be able to provide more accurate financial reports, better performance measurements and reliable budgets. Big data includes financial and non-financial data, accounting and non-accounting data, and quantitative and qualitative data. In the era of big data, the financial and accounting departments can carry out data mining through information technology tools, so as to obtain more useful information for decision-making and assume the role of business intelligence. Colleges and universities in the United States and Europe have integrated computers and business schools and established new specialties such as computational finance, business computing, and business analysis. Although business has developed rapidly in integrating big data, the academic research on the integration of big data and accounting is not sufficient to cope with the rapid development of big data. The practical application of big data in accounting is still in its infancy. This provides a reference for the construction of big data and accounting major in colleges and universities in China.

## 2 Deficiencies in the curriculum system of accounting major in Higher Vocational Colleges

The curriculum system is the core of professional construction, the basis of talent training, and the program of education reform. Promoting the reform of the curriculum system under the background of the new professional catalog is not the driving force of the new demand of the external society for talent training, but the internal need of the construction of accounting teaching standards under the background of the new professional catalog. The traditional accounting curriculum system is centered on the accounting discipline, with the basic knowledge and basic skills of the accounting discipline as the core, paying attention to professional quality and ignoring the improvement of comprehensive quality. Under the new major, the existing curriculum system of accounting major in higher vocational colleges can no longer meet the needs of society for the cultivation of compound big data accounting talents, nor does it meet the teaching

standards of the new major of big data and accounting.

#### 1. Backward curriculum concept, divorced from market demand

Accounting is an application-oriented discipline with distinct post characteristics. As an accounting major in higher vocational colleges, it is mainly to cultivate talents with basic accounting professional skills. However, under the background of big data, the accounting process and organization mode have changed significantly, and the work requirements of employers for accounting talents have also changed. The traditional financial knowledge and skills will no longer meet the needs of enterprise development, and the financial accounting industry is facing major transformation.

##### (1) new technologies give birth to new accounting positions

Combing the business processes of financial accounting work, it is found that traditional work links such as input, accounting, tabulation, tax payment, audit, budget can be changed or even replaced by new technologies such as artificial intelligence, big data and financial sharing. However, the talent training goal of accounting major in most higher vocational colleges is still to cultivate accounting talents with primary accounting qualifications and able to apply accounting information presently. The curriculum concept is still to cultivate the professional ability of primary accounting posts, which focuses on the basic theoretical knowledge of accounting and the basic accounting operation skills. Ling et al. surveyed the financial departments of 38 enterprises and found that the jobs with high demand in the next three years are new jobs related to big data, financial sharing and other technologies, and traditional jobs with big data thinking and risk control awareness.

##### (2) new technology puts forward new requirements for accounting ability

With the application and development of new technology in the field of financial accounting, the financial accounting environment has been constantly transformed. The new financial accounting work has changed from the original focus on accounting to the focus on analysis and management. The new accounting talents needed by enterprises should not be proficient in accounting and technology, but be good at analysis and management. As a talent training unit, it can't use yesterday's knowledge to teach today's students to solve tomorrow's problems. The talent training objectives and curriculum concepts of colleges and universities should be forward-looking and can't be divorced from the talent demand of the market.

#### 2. Unreasonable curriculum structure, ignoring practice and management

The emergence of new technology has made accountants get rid of basic work, so the liberated accountants' work is more to provide support services for business decision-making, and the role of financial accounting has changed. The training mode of accounting professionals has been solidified, and the curriculum system is obsolete with long time. This course structure is light on practice and heavy on theory, light on management and heavy on accounting, which cannot support the cultivation of interdisciplinary talents of big data accounting.

##### (1) emphasize theory rather than practice

The traditional accounting work focuses on accounting, which also drives the accounting teaching in Higher Vocational Colleges to pay attention to accounting theoretical knowledge and basic accounting. In the early curriculum system, the theoretical courses were mainly based on the inculcation of theoretical knowledge, while the practical courses were mostly single course training. Students' understanding of knowledge only stays in writing and examination, which can not be well used in practice, resulting in insufficient adaptability at work.

##### (2) emphasize accounting rather than management

At present, accounting courses such as basic accounting, financial accounting, cost accounting and tax practice are still in the dominant position in most of the curriculum systems of accounting major in higher vocational colleges, while management courses such as management accounting, business finance, Strategic Finance and intelligent technology are relatively lack and need to be continuously strengthened.

#### 3. The course content is conservative and lacks new technology courses

Every change and development of the accounting industry is driven by new technologies, which inject new vitality into the accounting field. Under the influence of new technology, the traditional accounting courses have been unable to meet the needs of talent training in the new era. When the American Institute of Certified Public Accountants(AICPA) and the American Accounting Association(AAA) conducted a research on the future of higher accounting education through a survey in 2015, they found that the information technology that can be used to collect, transform and analyze data to make it meaningful for decision-making is changing the accounting profession. Educators should change their learning experience, teaching contents should reflect current and emerging technologies, and accounting projects should integrate business and accounting information technology.

##### (1) repetition of course content

There has always been a problem of overlapping teaching contents in the theoretical courses of accounting major, such as accounting basis, accounting practice, financial accounting. Although the names are different, the teaching contents are similar. At the same time, due to the characteristics of its own discipline, the accounting professional courses and teaching materials, teaching methods and contents in colleges and universities in China also have different degrees of homogeneity.

##### (2) lack of new technology

Most of the accounting courses in Higher Vocational Colleges in China are still dominated by traditional theory and accounting computerization courses presently. Students' knowledge structure is single, teaching content is conservative, and new technology related courses and platforms need to be developed. In addition, big data and accounting belong to the cross integration of accounting and new

technology, while accounting professional knowledge and new technology knowledge are relatively independent, so the connection between courses should also be handled well in the course construction.

### **3 On the construction of accounting curriculum system in Higher Vocational Colleges**

The existing curriculum system of accounting major in higher vocational colleges can no longer support talent training, and the problem of curriculum system reform under the new major needs to be solved.

#### **1. Update the concept of curriculum, close to market demand**

With the introduction of big data, artificial intelligence and other technologies into the accounting field, some standardized and procedural accounting business work has been replaced by new technologies. This reduces the workload of accountants, makes them get rid of repetitive and tedious work, and can create high added value and improve the economic benefits of enterprises greatly. Talent training should be market-oriented, and accountants are changing from transactional to managerial. Therefore, the talent training of the new major should update the inherent talent training objectives and curriculum concepts, integrate the technologies and concepts of intelligent finance, big data, and financial sharing into the talent training of accounting major, and truly realize the connection between the curriculum and professional posts and promote effective employment through the transformation and redevelopment of the traditional curriculum and the strengthening of practical teaching. To cultivate compound technical talents with good comprehensive quality and accounting professional ethics, master the basic knowledge and main technical skills of the major, and engage in accounting and management, industry finance integration management, financial statements and internal control audit, accounting data processing and analysis of various enterprises and institutions in the era of big data.

#### **2. Optimizing course structure and enhancing comprehensive ability**

The traditional accounting curriculum structure is conventional, emphasizing theory rather than practice, accounting rather than management. In the era of big data, finance extends forward into the business, changing from post-supervision to pre-forecast, in-process control and post-supervision. It should not only participate in business development, but also pursue the maximization of business development profits. Industry finance integration and management accounting are the main direction of the transformation of accounting personnel. Therefore, it should optimize the curriculum structure, develop the integration of theory and practice, pay attention to cultivating students' management awareness and risk awareness, and introduce a comprehensive training platform to broaden students' vision and cultivate their comprehensive ability. Considering the surge of data volume and data complexity involved in big data, the role of Accountants has also changed from transaction processing to providing decision support for senior management. It can integrate the use of big data and other technologies into the theoretical courses of accounting major in teaching, so as to enhance students' interest in learning big data accounting.

#### **3. Enrich course content and add new technology courses**

The new technology enables accountants to get rid of many basic jobs with low added value and create higher benefits. The introduction of artificial intelligence technology into the financial robot in the field of accounting can complete the automatic identification, automatic audit, automatic bookkeeping and other work of documents, and realize the automatic processing. The standardization and normalization of work process not only reduces the repetitive basic work of accountants, but also improves work efficiency, so that accountants can devote themselves to cost control and financial analysis, thus improving the economic benefits of enterprises. In addition, accounting treatment is only the basic work of accounting, and the truth hidden behind the financial data is more worth exploring. Big data technology can mine and analyze the financial data and non-financial data of enterprises, visualize the data analysis results, and finally put forward targeted management suggestions, reasonably control enterprise risks and improve management ability. Therefore, it should increase the development and application of new technology related courses and platforms, and do a good job in the deep integration of new technology and accounting professional knowledge.

### **4 Conclusion**

It still has many deficiencies in the curriculum system of accounting major in higher vocational colleges with the new professional catalog. According to their own conditions and local regional characteristics, accounting majors in colleges and universities should analyze the new economy, new technology, new business forms and new occupations under the background of big data, integrate the teaching resources of accounting major, and upgrade the traditional accounting major. Clarify the demand of digital economy for professional skills and digital skills of high-quality new skilled talents, adjust the talent training scheme, reform the curriculum system, and cultivate compound accounting talents of "big data + accounting + application type".

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