

# Artificial intelligence of cultivating the communication ability of college students majoring in accounting in the context of the Internet

Xiaojiao Zhang<sup>1,\*</sup>, and Liheng Zhang<sup>2</sup>

<sup>1</sup>Xinyang Agriculture and Forestry University, School of Finance and Economics, Xinyang, China

<sup>2</sup>Xinyang Agriculture and Forestry University, School of Finance and Economics, Xinyang, China

**Abstract.** With the impact of the development of artificial intelligence on the accounting industry, the society puts forward new requirements for the professional quality of accountants, especially the communication ability. This change leads to the communication ability of accounting students can not meet the changing needs of social development. In order to study this difference, this paper, in the form of Web information analysis and questionnaire survey, analyse the problems existing in the cultivation of communication ability of college students majoring in accounting in the era of artificial intelligence from three aspects - market demand, talent cultivation and cultivation subject, and puts forward some targeted suggestions on the curriculum and teaching content of colleges and universities according to the industry and market demand, so as to cultivate the students' communication ability. Cultivate modern accounting professionals to meet the needs of the market.

## 1 Introduction

With the emergence and rapid development of the Internet and financial robots, the demand for traditional accounting positions with high repeatability and low complexity is gradually decreasing, such as cashier, accounting entry, report generation and tax declaration. However, some complex tasks still need to be completed by human workers, such as financial budget communication, business decision analysis according to complex business environment, investment and financing [1]. The new accounting position puts forward new quality requirements for the students of accounting major, which makes the current training plan and curriculum of accounting major unable to meet the needs of the new environment. At present, the main purpose of accounting major is to cultivate students' technical ability and improve the passing rate of accounting examination, but the cultivation of students' professional communication ability is seriously insufficient [2]. In other words, the school is not fully prepared for students to engage in accounting career. As the industry

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\* Corresponding author: [zhangxiaojiao\\_312@163.com](mailto:zhangxiaojiao_312@163.com)

is facing the globalization and technological progress of the accounting industry, this problem has become particularly acute [3].

## **2 The necessity of cultivating students' communication ability**

The working methods and technology applications of accounting industry are changing with each passing day. From the early manual accounting to accounting computerization, and then to the introduction of artificial intelligence into audit, accounting and tax work, every progress brings about the improvement of efficiency and the survival of the fittest. Artificial intelligence cannot completely replace financial personnel, financial robots cannot do the work of communication, and coordination with management, customers or suppliers, cannot deal with complex interpersonal relationships, lack of the brain of subjective and active thinking, it can only passively accept the arrangements given by human beings [4]. Therefore, it is very important for colleges and universities to train accounting professionals to meet the needs of the market, keep up with the pace of the market, and have excellent ability of analysis, communication and coordination.

## **3 Investigation and analysis of supply and demand situation**

### **3.1 Market demand analysis**

Based on the analysis of the financial and accounting talent training programs of 38 financial and economic ranking colleges and universities (14 talent training programs of theirs have not been found, and 24 schools remained) published on the Internet, combined with the market demand, it can be divided into the following three aspects:

### **3.2 Personnel training analysis**

Based on 58.com and Zhaopin.com, this paper collects and analyzes the recruitment information of "accounting" and "finance" for online recruitment positions with bachelor's degree or above from March 2022 to June 2022. Get the qualities that employers want the recruiters to have in the recruitment information: good communication and interpersonal skills [5], organization and coordination ability and pressure resistance ability, continuous learning ability, optimistic and upward ability. Among them, good communication and interpersonal skills are the basic skills required in all enterprise recruitment [6].

#### *3.2.1 Personnel training plan*

Through the analysis of the talent training plan of 24 colleges and universities, the talent training of 5 colleges and universities is divided into two modules: CPA and management accounting; the talent training of 13 colleges and universities is divided into two modules: financial accounting and management accounting; the talent training of 6 colleges and universities is divided into two modules: CPA and innovation and development. The training objectives of 7 colleges and universities are applied talents, 4 colleges and universities are international and compound talents, 9 colleges and universities are applied compound accounting talents, and other colleges and universities are related to senior financial talents, applied or compound talents. These show that the school strives to adapt to the market demand in personnel training, focusing on cultivating students' practical operation ability.

### *3.2.2 Training objectives*

The talent training objectives of these 24 universities are to cultivate students' communication ability. 5 universities require students to have strong foreign affairs communication ability or cross-cultural communication ability; 11 universities require students to have good communication ability; 8 universities have necessary communication ability. These show that the school attaches importance to communication skills, as well as the requirements of students' interpersonal communication skills [7]. But the emphasis and requirements are different. The training specification of Southwest University of Economics and Law is having certain communication skills, such as the ability to describe quantitative and qualitative information, the ability to analyze, demonstrate and comment in an appropriate form, and other communication skills, including oral expression and written communication ability; the training specification of Central South University of Economics and Law is described as language communication and expression ability, language communication is to lay the students' ability in language communication through the teaching activities of general education elective courses. Expression ability is to cultivate students' strong expression ability and social ability through the teaching activities of special education elective courses [8]. The ability of language communication and expression is to be more proficient in using professional knowledge to communicate in learning Chinese traditional culture through college Chinese and other general education elective courses; to improve the ability of English communication and expression of accounting students through the teaching activities of College Chinese, College English (1-3) and special education elective courses.

### *3.2.3 Teaching plan*

In the teaching plan setting of undergraduate finance and accounting major in finance and Economics Universities, the top priority is the cultivation of students' policies and regulations, physical quality, psychological quality and foreign-related communication, while the cultivation of management communication ability, interpersonal communication ability, writing and native language expression ability is at the bottom. Most schools offer enough courses and hours in foreign language communication ability, but there are few specific professional communication courses, or the concept is vague [9]. Only a few schools have done more detailed work. Among them, the University of International Business and Economics offers communication courses such as business research, brand communication, marketing channel and relationship management, smart marketing, management communication, and financial management research and writing.

## **3.3 Analysis of the subjects of training**

A total of 300 questionnaires were distributed and 293 were actually collected. After screening, 289 of them were valid. The effective rate was 96.33%.

Students' recognition of the curriculum. The students' recognition of the core curriculum of this major is as high as 98%, while the recognition of communication and psychological science is only 27.67%. In terms of students' recognition of professional elective courses, communication skills and marketing are less than 40%. Accountant should have the knowledge structure and accounting skills elements of the evaluation and communication ability ranked fourth, the ability to express words and language ranked last. In response to the above phenomenon, this article conducts a questionnaire survey on the cultivation of communication skills and its effect from the following aspects:

(1. Do you think it is necessary to offer communication courses? 2. What do you think of communication courses offered by your major? 3. Which do you think you can get more in the communication courses? 4. Do you think your communication skills have improved through the communication skills courses? 5. Do you think that learning through communication courses will play an important role in your career? 6. What do you think schools should focus on when cultivating students' abilities? 7. Does your school offer courses on communication skills? 8. What do you want covered in the course? 9. When would you like to start better? 10. How many courses do you offer for communication skills in addition to college English?)

**Table 1.** Questionnaire survey on the cultivation of communication ability and its effect.

Questions	Answers				
1	Option	Unnecessary	Unconfirmed	Necessary	Very necessary
	Proportion, %	27	24	31	18
2	Option	Not practical	Boring and diverse	Rich and simple	Rich and diverse
	Proportion, %	19	28	36	17
3	Option	Case resource	Show opportunity	Theoretical knowledge	Interpersonal communication
	Proportion, %	24	28	34	16
4	Option	Disagree	Unconfirmed	Basically agree	Totally agree
	Proportion, %	21	27	38	14
5	Option	Disagree	Not sure	Basically agree	Totally agree
	Proportion, %	13	26	46	15
6	Option	Intelligence (memory, logical thinking ability)	General ability	Financial ability	Management ability
	Proportion, %	7	19	48	26
7	Option	Yes, both writing and oral	Yes, but only writing	Yes, but only oral	No
	Proportion, %	87	8	5	0
8	Option	Communication skills within the organization	Interpersonal communication	Oral expression	Financial writing skills
	Proportion, %	33	37	13	17
9	Option	Freshman	Sophomore	Junior	Senior year
	Proportion, %	8	11	67	14
10	Option	None	One course	Two courses	More than two courses
	Proportion, %	17	44	32	7

## **4 Problems**

Problems in the process of cultivating students' communication ability in colleges and universities in China [10]:

### **4.1 The objective and specification of talent training are vague**

From the perspective of the goal of financial institutions, accounting major mainly cultivates students' communication and coordination ability, professional quality, correct outlook on life and other qualities, but many problems are exposed in practice. The cultivation of students in research-oriented university and application-oriented university should be different, but the current situation is basically the same, there is no prominent feature in the curriculum system, and the communication ability course does not run through the whole professional curriculum.

### **4.2 The curriculum is not targeted**

In the talent training program of accounting major, the setting of communication ability course is mainly reflected by the setting of College English and psychology. The relevant curriculum system is not perfect, and the professional characteristics of communication ability course is not obvious. In addition, the lack of practice, mainly communication related practical learning.

### **4.3 Lack of teachers**

At present, the teachers who offer the course of communication ability are mainly composed of English majors and psychology majors without accounting background. These teachers cannot meet the students' requirements for the comprehensive knowledge system of accounting in terms of the knowledge structure of accounting management. In terms of professional communication, teachers lack of strong practical guidance due to their lack of theoretical background related to accounting.

### **4.4 Teaching methods need to be improved**

Accounting major is closely connected with the real economic life. It is far from enough to explain only through theory. We must take the specific accounting events in the real economic society as the case to let students perceive from the actual business. Students in the classroom learning only necessary books and textbooks, lack of other related auxiliary learning materials, after class is also difficult to contact with the practice case in practice.

## **5 Suggestions**

Suggestions on the cultivation of communication ability of accounting major under the background of Internet:

For individual students, communication ability can help to improve their career success; for employers, communication ability can promote enterprise organization and coordination ability, enhance their comprehensive competitiveness, and communication ability is particularly important for accounting undergraduates. This requires that the accounting students in Colleges and universities have good communication skills and good coordination ability. In the process of personnel training, colleges and universities should

pay attention to improving students' communication ability and English application ability, cultivating management vision and overall concept, and improving students' overall quality, so as to improve students' future career Times.

### **5.1 The necessity of cultivating students' communication ability**

Through the investigation of the current situation of the communication ability of the undergraduates majoring in finance and accounting in China's finance and Economics Universities, it is found that the training goal of the undergraduates majoring in finance and accounting in China's universities is relatively accurate. However, in order to make students stand out in the fierce competition, accounting personnel should have the ability of management communication, interpersonal communication, writing and language expression, which plays an important role in their career and should be paid attention to in the training of accounting professionals.

### **5.2 Further improve the curriculum system and structure**

In the course, management communication skills, interpersonal skills, writing and language skills are added. Through case teaching, role simulation and enterprise practice, teachers can exercise their professional and communication skills in actual combat. In the course system, the enterprise financial management personnel are employed as the instructor, so that students can not only accept the guidance of theoretical knowledge, but also have the opportunity to follow the enterprise financial management personnel to participate in enterprise financial activities. In this way, the students can not only study the theory, but also increase the opportunity of applying the theory to practice, and strengthen the adaptability of students when they enter the society.

In the course setting and teaching process, we should pay attention to students' digestion and absorption of financial knowledge, as well as the flexible use, avoid talking on paper, and pay attention to the training of practical skills. In terms of internship and practice opportunity arrangement, the school should actively strive for cooperation with relevant enterprises and accounting firms outside the school, so that students can get the exercise of communication ability in practice, and provide support for their career development and employment.

### **5.3 Further enrich the teaching content**

Make the teaching content richer and more colorful. Combining skill development with subject content, general skills are embedded in the course instead of being explained separately. Financial work often requires good oral and written skills. Through the classroom discussion and the writing of learning analysis report, it is helpful for students to pay attention to social and economic events, improve their language expression ability and the ability to analyze and summarize problems. Through discussion and mutual communication, students actively participate in the discussion of problems, express their views on problems, put forward solutions and measures to solve problems, and conduct group discussion to strengthen the ability of teamwork. If students want to show themselves, they should pay more attention to the important economic news at home and abroad, understand the economic events after class, and hone their language organization ability, which is very helpful to improve students' critical thinking ability and oral expression ability, and increase their communication ability.

## 5.4 Reforming teaching methods and means

The teaching reform of communication course should be carried out continuously to break the dominant position of teachers in the classroom and the teaching method of full room, reform the teaching mode and change the traditional concept. The role of teachers is to guide students. Students can learn online courses through various platforms (wechat, aike.com, Tencent classroom, etc.), so that students can complete knowledge learning after class, and the classroom will become a combination of teachers and students. It is a place for students to communicate with each other, and a stage for students to show themselves, so as to achieve better education effect. Students learn actively under the guidance and encouragement of teachers; teachers develop knowledge actively under the promotion of students, and actively promote a new teacher-student relationship of "dynamic opening, collaboration and communication".

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