

Training of Employment and Entrepreneurship Ability of Students Majoring in Big Data and Accounting in Higher Vocational Colleges in The Era of Big Intelligence and Cloud

-- Based on the Perspective of Regional Economic Development

Lijun Chen

Wenzhou Polytechnic, Wenzhou, CO 325035, China.

Abstract: The digital economy is booming in the era of smart mobile cloud. The industrial transformation and upgrading of enterprises and the adjustment of economic structure have profoundly changed the employment structure and post capacity requirements. Intelligent technology permeates life and economy in an all-round way, shaping a new model of financial work. The new forms and new contents of accounting work will inevitably cause education to rethink the cultivation of employment and entrepreneurship ability of students majoring in big data and accounting (formerly accounting). As the output of the driving force for the sustainable development of regional economy, the cultivation of technical and skilled talents and employment and entrepreneurship education in higher vocational colleges should closely integrate with the development of local economy. This paper takes Wenzhou as an example, based on the perspective of serving the development of Wenzhou's regional economy in the era of big intelligence transfer, From four aspects of reorienting the training objectives of accounting talents, optimizing the professional curriculum system, carrying out high-quality practical teaching, and reforming the talent evaluation mechanism, this paper constructs the training path of employment and entrepreneurship ability of graduates of this major, and puts forward corresponding countermeasures to improve the quality of professional talent training.

Keywords: Great wisdom moves the cloud, Major in big data and accounting, Regional economy, Employment and entrepreneurship.

1. Introduction

Employment is the foundation of people's livelihood and the first of "six stability" and "six guarantees". As a talent export destination, colleges and universities should focus on the goal of maintaining stable employment and promote employment and entrepreneurship in all aspects through multiple channels. In the era of smart cloud, enterprises should respond to the continuous and rapid impact of digital technology, continue to increase investment in digital transformation, and accelerate the enabling transformation of digital business. The digital transformation of business model has brought about changes in employees' post skills and higher requirements for workers' skills. The era of digital economy has become an era of "skills are king". Taking the accounting industry as an example, financial sharing center, cloud platform, big data and other technologies are applied to the financial field. The McKinsey Global Research Institute survey report shows that 77% of general accounting activities can be fully automated, and traditional accounting positions will be gradually replaced, with the rapid rise of more and more digital employment. The 2020 Future Employment Report of the World Economic Forum predicts that by 2025, the introduction of new technologies and changes in the division of labor between human and machine will lead to the disappearance of 85 million jobs and the creation of 97 million new jobs.

Against the background of the era of Smart Cloud, the promotion of digital transformation has increasingly sharpened the structural employment contradiction in the

employment market. On the one hand, the industrial transformation of the regional economy and the continuous adjustment of the economic structure have made the imbalance between the skill level of workers and the job demand increasingly prominent. The labor supply has not kept pace with the changes in the market demand, and the structural employment contradiction has become increasingly prominent. "Recruitment difficulty" has become a headache for enterprises. According to the data released by the Ministry of Human Resources and Social Security, since the fourth quarter of 2019, the employment ratio has remained at a high level of more than 1.2, showing an overall upward trend. On the other hand, the employment situation of graduates is becoming increasingly serious, and a considerable number of college graduates are facing the embarrassing situation of "unemployment upon graduation". A questionnaire survey conducted by the China Youth Network Campus News Agency in 2021 for 5762 college students at all levels across the country showed that nearly 80% of college students thought the employment situation was severe and "difficult to obtain employment". In order to alleviate this contradiction, adapt to the changes of the times, and promote employment, big data and accounting, as the basic and applied disciplines serving the development of the economy, will inevitably play an irreplaceable role in the important historical stage of economic transformation. The development of economic transformation needs the support of high-quality accounting. In order to alleviate the employment contradiction, adapt to the changes of the times, and promote employment, it is necessary to reform the training mode of accounting talents,

In particular, it is necessary to reorient and reconstruct the talent training objectives, curriculum system and practical teaching system.

2. The Necessity of Employment and Entrepreneurship Education for Accounting Majors Serving Regional Economic Development in The Era of Smart Cloud

On the one hand, in the new business era of great intelligence moving to the cloud, the digital transformation of enterprises and the cross-border integration of "Internet plus" have impacted the accounting industry, posing challenges and opportunities for accounting employment. The digital technology innovation iteration has promoted the trend change of accounting application scenarios, deepened the expansion of accounting internal and external functions, and shifted the focus of work from accounting to management. Financial personnel can shift from the tedious work of mechanical, highly repetitive and low-value financial accounting to the fields of data analysis, decision support, operation and management that are more valuable to enterprises and cannot be independently completed by AI. This also raises the requirements for the ability of knowledge interaction and technology innovation application of accounting personnel. With the outbreak of the COVID-19, the degree of enterprise digital transformation has made a great leap forward. Financial digitization has become an inevitable requirement and result under the digital economy. New positions for big data and accounting professional transformation, such as intelligent financiers, financial digital staff managers, financial knowledge engineers, intelligent financial trainers, financial process managers, intelligent algorithm constructors, financial big data analysts, and intelligent financial standard builders, are emerging. Personnel in accounting-related positions not only need to master solid professional knowledge, have strong financial analysis, financial budget, decision-making judgment and other abilities, but also need to understand the external economic environment and industry development of the enterprise, master cross-border knowledge of enterprise operation management, business processing and so on, and be familiar with big data analysis tools and software operations. The diversification of professional skills and the integration of professional knowledge are all reminding us to strengthen the training of employment and entrepreneurship ability of accounting major. On the other hand, higher vocational colleges need to adapt to the changes of the digital economy era as soon as possible, face the needs of regional economic development, connect the industry needs and development trends, follow the trend of talent career development, plan a new path of employment and entrepreneurship education, give full play to the advantages of vocational education, adapt to the urgent needs of promoting high-quality development, digital transformation and high-end manufacturing, and point out the direction for solving the difficulties of accounting recruitment and employment. The employment and entrepreneurship education in the new development stage can ensure the improvement of the quality of the workers in the region, and also help the qualitative improvement of the economic development in the region. The employment and entrepreneurship education in the accounting profession is integrated into the regional economic development, and it can

cultivate and cultivate more skills with multi-disciplinary professional knowledge, comprehensive management skills and digital thinking intersection for local development, as well as high skills with innovative and entrepreneurial spirit. High-quality compound accounting talents have important practical significance.

3. Analysis on the Current Situation of Employment and Entrepreneurship Training of Accounting Talents in Higher Vocational Colleges in The Era of Smart Cloud

In the era of big intelligence moving to the cloud, the training of accounting talents in higher vocational colleges should gradually change from traditional accounting to the training of financial management analysis and decision-making talents, effectively use the processed data to carry out the integration of industry, finance and tax, and make business management decisions. In order to understand the current situation of employment and entrepreneurship training of accounting talents in higher vocational colleges, the research team visited and investigated 20 full-time accounting teachers in five higher vocational colleges in Wenzhou, 58 accounting graduates and their units in the past two years, and preliminarily summarized the main problems in talent training: 1. The orientation of talent training objectives is not accurate, and does not adapt to actual needs and sustainable development. (1) Some schools ignore the employment development potential of students and still focus on training accounting talents required by current small and medium-sized enterprises. Some schools have too high target orientation, ignore the foundation of accounting skills, advance curriculum, and ignore the adaptability of students' employment. (2) The orientation of entrepreneurship ability is relatively general, and the awareness of entrepreneurship and entrepreneurship education is not enough. Although the orientation goal of innovation and entrepreneurship is mentioned, the important position of innovation and entrepreneurship is not directly and clearly stated. 2. The curriculum system does not meet the training needs of interdisciplinary talents. (1) The curriculum system update lags behind, the management and big data courses are insufficient, and the system is unreasonable and immature. The professional core courses lack big data new technology application and digital and intelligent integration courses. A few courses are traditional accounting intelligent courses, which are only situational courses. The name has been changed, but the essence is still the original courses. There are fewer new accounting courses such as financial and tax sharing, intelligent financial and tax, financial cloud intelligent technology application, financial shared business processing and so on. (2) The complexity of curriculum technology is low. The main line of technology empowerment of new technology courses is unclear, and the integration of technology and financial business scenarios is insufficient. (3) The professional curriculum system is divorced from the accounting innovation and entrepreneurship education. It simply put part of entrepreneurship courses in talent training programs, and did not integrate innovation and entrepreneurship ideas into professional courses. 3. The conditions of professional training room are poor, the construction of practice platform lags behind, the practice hours are few, and the practice teaching activities lack big data

elements. (1) Restricted by the traditional training plan, teaching only stays in theoretical teaching, and the proportion of practice class hours is small. The training effect of digital thinking ability and ability to solve practical problems is poor. (2) The practical teaching activities of the course lack big data elements, the practical training stays on the theoretical basis and simple operation of big data application, and the integration of employment and entrepreneurship practical education and big data technology is relatively low. (3) The construction of the practice platform lags behind, the gap between the software and hardware and the actual environment of the enterprise is too large, the practice activities lack the conditions for information-based practice of professional skills, lack the support of modern Internet technology and cloud computing technology, neglect the training of accounting information integration and budget decision-making ability when conducting information-based teaching, and generally stay focused on information-based tax declaration, accounting and other information-based skills training, which is difficult to improve the students' professional ability of industry-financial integration. As a result, students' theory and practice are out of touch, and their comprehensive abilities are not improved. It is difficult to be competent for accounting post after graduation.

In general, the current teaching system of accounting major in many colleges and universities is still relatively backward compared with the need for new technologies such as smart mobile cloud area, and students' employment and entrepreneurship ability is weak. The future development trend should be based on the characteristics of the major itself, combined with the new forms of economic development and the application of new technologies, to meet the needs of economic and social development, to clarify the development direction of the accounting profession, taking into account the development trends of social related posts, student employment and enterprise employment needs.

4. Analysis on the Actual Needs of Serving the Regional Economic Development of Wenzhou And Cultivating the Employment and Entrepreneurship Ability of Students Majoring in Big Data and Accounting in Higher Vocational Colleges

4.1. The adjustment, transformation and upgrading of Wenzhou's industrial structure put forward new demands for intelligent, skilled and cross-border talents.

In recent years, Wenzhou's macroeconomic environment has tightened and the constraints on factors have intensified. Maintaining steady and rapid economic and social development faces many challenges from globalization, sustained competitiveness, reform, technology and talent. The economy has fallen rapidly and the downward trend is still continuing. Wenzhou has entered a critical period of transformation and upgrading, a painful period and an opportunity period. Innovative and growing SMEs have become the focus of Wenzhou's economic development. Scientific and technological progress, improvement of the

quality of workers, and transformation of management innovation have become the magic weapons in deepening the transformation of enterprises. However, the overall quality of small and medium-sized enterprises in Wenzhou is not high, the level of technical equipment is backward, the lack of talents, the weak innovation ability, and extensive management have objectively become the focus and difficulty of Wenzhou's economic restructuring and transformation of development mode. Faced with the slow pace of industrial transformation in Wenzhou and the overall level of the industry at the middle and low end of the industrial chain, small and medium-sized enterprises need to transform and develop, resulting in a new demand for talents. On the one hand, the technology-intensive and knowledge-intensive characteristics of modern industry are short of intelligent and technology-skilled talents. Wenzhou's economic restructuring continues to deepen, and emerging drivers continue to gather. During the 13th Five-Year Plan period, the industrial structure has been continuously optimized, new drivers have been cultivated and developed, and emerging industries have grown from scratch. The transformation and upgrading have achieved remarkable results. The proportion of the tertiary industry continues to rise, becoming the main driving force for current economic growth. The "Digital Economy No.1 Project" has been deepened and the core industry of the digital economy has been vigorously developed. Since 2019, the comprehensive evaluation index of digital economy has ranked the top three in the province for three consecutive years. The rapid development of the digital economy has injected energy into Wenzhou's industrial engine; The empowering power of the digital economy has brought traditional manufacturing, traditional commerce, and traditional agriculture to a new life and embarked on the fast track of digital transformation. The modern industrial form of technology-intensive and knowledge-intensive needs a group of intelligent and skilled workers. On the other hand, in the process of intelligent manufacturing, the high degree of job and labor division and the integration of production and service put forward a demand for comprehensive talents of complex type. Workers need to learn to cooperate and express, have complex technology, knowledge and literacy, and have the ability of division of labor, cooperation and cross-border integration.

4.2. Analysis of the demand of Wenzhou regional economic development on the employment and entrepreneurship ability of accounting talents under the background of smart cloud

The demand analysis of Wenzhou's regional economic development on the employment and entrepreneurship ability of accounting talents under the background of smart cloud. In order to understand the actual demand of accounting professional positions in enterprises and industries in Wenzhou, the research team organized a special survey, and distributed the survey questionnaire of employers to enterprises in Wenzhou, while the offline interview of enterprise financial practitioners was conducted by professional teachers. A total of 189 questionnaires of employers (including 121 small enterprises and 68 large and medium-sized enterprises) were collected in this survey, and interviews and feedback from financial practitioners of 48 enterprises were received.

4.2.1. Basic information of samples

The business fields of the sample survey enterprises are mainly concentrated in finance and insurance (11.11%), transportation, post and telecommunications (9.52%), education, culture and art, radio and television (9.52%), construction (7.94%), commerce, public catering, material supply and warehousing (7.94%), real estate management, public utilities, resident services and consulting services (7.94%), and other industries account for 49.21%. The industry is widely distributed, The proportion basically conforms to the composition of Wenzhou's economic structure. Most of them are private enterprises, accounting for 66.67%, which is in line with the fact that Wenzhou's private economy is developed. Considering the current situation of financial talent demand in all major industries, the validity and reliability of the research conclusions are guaranteed.

4.2.2. Position demand and analysis

From the perspective of the change in job demand, the demand for accounting talents in small enterprises will decrease in the next three years, while the demand for large and medium-sized enterprises will grow steadily. Nearly 80% of small enterprises maintain the status quo, 12% will decrease, and only 8% will increase. For medium and large enterprises, 58.73% of the number remained unchanged and 36.51% of the demand increased. From the perspective of post setting, traditional posts are still commonly set up in small and medium-sized enterprises at present, with 67.19%, 44.44%, 30.69%, 25.93% and 24.87% demand for financial accounting, tax accounting, cashier, financial and tax consultant, accounting assistant and other posts respectively. However, enterprises generally said that the requirements for big data thinking and risk prevention and control awareness of these traditional posts are also increasing. Among large and medium-sized enterprises, the demand for management accountants is the largest, accounting for 52.94%, followed by 46.59% for financial analysts and decision makers, 42.65% for financial big data analysts, and more than 40% for talents in the three positions. This shows that the improvement of enterprise management level and the progress of information technology will increase the demand for management accountants and big data financial analysts and decision makers. From the perspective of future job demand, the demand for big data and intelligent jobs is strong, reaching 55.56%. The demand for management accounting to promote performance management accounting, operation management accounting, internal control accounting and other positions has gradually increased, accounting for 17.46%, 14.29% and 30.16% respectively. From the perspective of the information system or organization mode adopted by the post work, the gradual networking, the promotion and use of cloud accounting and financial sharing center are the general trend. The traditional stand-alone financial processing mode has begun to transform to the financial sharing and financial sharing service center mode. 38.1% of enterprises adopt the financial sharing service center model, 24.86% adopt the network version of accounting information system, 14.81% adopt the stand-alone version of accounting information system, and the rest adopt the traditional agent bookkeeping and manual bookkeeping. From the perspective of post knowledge that needs to be strengthened, general education is highly valued by enterprises. 56.08% of enterprises believe that the current general education needs to be further strengthened, with industry knowledge, professional knowledge and professional awareness accounting for

48.68%, 46.03% and 33.33% respectively. In terms of post quality that needs to be strengthened, humanistic quality accounts for 48.68%, and ideological and political quality, pressure resistance ability, sense of professional belonging and sense of work responsibility account for 38.62%, 35.98%, 34.39% and 33.33% respectively. From the perspective of the post professional ability that needs to be strengthened, the soft skills in the professional ability receive attention. Among them, self-study ability accounted for 56.08%, communication ability 41.27%, and innovation ability 38.62%.

4.2.3. New features of post demand

The regional economic development under the background of Smart Cloud has the following characteristics on the demand for employment and entrepreneurship of accounting talents: first, the focus of functions has shifted, the integration of industry, finance and tax based on "value creation" has gradually increased, the job content has shifted to management and data processing, and the requirements for data processing analysis, prediction and decision-making, and participation in risk analysis and control have been put forward. Second, the boundary between work and business is blurred, the integration of knowledge and skills across disciplines and functions is required to be improved, the knowledge vision and thinking quality of multi-disciplinary integration are concerned, and the transformation from professional talents to comprehensive talents has become the norm. Third, the degree of informatization has been improved, and the trend of mobile office has accelerated, which puts forward requirements for the application ability of information technology. Fourth, post and job integration deepens the requirements for communication ability, decision-making ability and innovation ability.

At present, it is in the transition period between traditional accounting and intelligent accounting. Talent training should not only recognize the current situation that graduates of higher vocational colleges are mainly employed in small and medium-sized enterprises, but also see that the future employment of small and medium-sized enterprises tends to be saturated, the demand is reduced, and the efficient operation of information technology is bound to reduce the crisis of basic low-ranking positions, grasp the opportunity of the steady increase in demand for accounting talents in large and medium-sized enterprises, and take into account the needs of current employment and long-term development, Gradually adjust the direction of talent training and improve the adaptability of employment.

5. Higher Vocational Big Data and Accounting Major Students' Employment and Entrepreneurship Ability Training Path and Strategy Serving Regional Economic Development in The Era of Smart Mobile Cloud

The traditional accounting professionals are saturated and even surplus, while the composite talents of "accounting, finance+digital intelligence technology" have broad market demand. Through the analysis of the current situation of employment and entrepreneurship education of accounting major in colleges and universities serving the regional economic development, it is found that many problems exist

in talent training, most of which are related to the fact that the teaching mode of accounting major does not fully integrate the characteristics of the current era of smart cloud. The employment and entrepreneurship education based on the perspective of serving the regional economic development in the era of smart cloud must focus on the reform of accounting education mode, focusing on the training objectives of accounting talents, curriculum system, practical teaching activities, talent evaluation and assessment, and propose corresponding reform strategies based on these four aspects.

5.1. Keep close to the background of big data industry, do a good job in analyzing regional industry and industry professional ability, transform and upgrade the professional development direction, broaden the professional caliber, realize the cross-border integration of professional, and reposition the talent training objectives.

Keep close to the background of big data industry, do a good job in analyzing regional industry and industry professional ability, transform and upgrade the professional development direction, broaden the professional caliber, realize the cross-border integration of professional, and reposition the talent training objectives. Connect with regional economic concerns, analyze pillar industries and change trends, clarify the complex needs of industrial new technology changes on talents, technology and services, upgrade accounting thinking to "big intelligence moving cloud" thinking, adapt to the talent needs of the big intelligence moving cloud era, consider the training of traditional accounting skills, and also timely review the transformation and upgrading of this major caused by the transformation of the era of intelligent finance, and constantly broaden the professional caliber. Proficient in mastering and applying the latest information technology is not a simple operation of accounting information system, but should have a deep understanding of a large amount of data in the business environment, and be able to use intelligent tools such as RPA for data processing, process design and control according to the needs of management. It is necessary to fully understand the market environment, business and management process of the enterprise, deeply understand the relationship between business and finance, decision-making and finance, find the position of accounting in the "ten thousand chain interconnection", and be able to expand the scope of accounting services to multi-dimensional accounting data and combine it with business processes and management decisions. Pay attention to the appropriate cross and integration with finance, business management, strategic management, enterprise management, marketing, information management, e-commerce, computer and other disciplines, realize the cross-border integration of disciplines, establish and optimize the construction of professional groups, integrate accounting, business management, marketing, e-commerce, computer and other professional resources, and carry out the consolidation and construction of them, not only give play to the advantages of each discipline, but also complement and coordinate the development of each other, Improve the adaptability of talents in multiple positions and technical fields in the career chain.

Formulate scientific talent training objectives, focus on

training talents who are professional, practical and innovative to adapt to regional economic development, and develop students' potential. Therefore, the training objectives of accounting professionals in higher vocational colleges need to be repositioned as: serving the local economic development, facing various enterprises, intermediary institutions and non-profit organizations in the financial sharing center accounting, business and financial data collection and collation, intelligent financial tool design, application and maintenance of accounting cloud platform information system, operation and management of financial sharing center and other job groups, and cultivating the ability to skillfully use big data technology, artificial intelligence Mobile Internet, cloud computing, Internet of Things, blockchain and other technical tools for financial data analysis, information system process design, accounting information software operation and maintenance, have a certain scientific and cultural level and good professional ethics, craftsmanship and innovation and entrepreneurship, and have financial management practical ability such as financial analysis, cost control, auxiliary decision-making and other knowledge and technical skills, Compound talents who are engaged in management accounting under the background of big data and adapt to the future development of accounting intelligence.

5.2. Optimize the accounting curriculum system, strengthen professional quality education and pay attention to the sustainable development of students based on employment and entrepreneurship demand

Optimize the accounting curriculum system, strengthen professional quality education, pay attention to the sustainable development of students, take the employment and entrepreneurship demand as the guide, face the actual situation of the post, and optimize the professional curriculum system from "cognition" to "mastery", and then "application", and finally realize "innovation" according to the training path of "ability advancement" of students' professional skills development. Pay attention to the practicality of the curriculum, the correlation with the employment position, and the high degree of inclusiveness between the courses, which are both interrelated and spanning, expand the scope of professional development courses, pay attention to innovation and entrepreneurship education, and highlight the differentiated professional quality training. 1. Based on quality education and centered on ability training, accounting courses in core courses are deleted or merged, and management courses are added. 2. Pay attention to the latest developments in economic development, combine big data system and artificial intelligence with subject knowledge, digitize core courses, open big data courses, add relevant courses in information system, big data foundation, artificial intelligence foundation, data analysis and mining, and design courses in big data and financial analysis and big data and accounting, such as financial sharing, cloud finance, intelligent finance and taxation, financial robot Financial sharing service business processing, cloud financial intelligent accounting, financial sharing service, intelligent tax management, financial data analysis, financial and tax management consulting, big data intelligent audit, cloud financial intelligent accounting and other new courses. 3. The introduction of interdisciplinary courses, such as big data

application, risk management, performance evaluation, requires students to be able to use modern technology for risk control and decision-making. Business negotiation, interpersonal communication and other related courses are offered, and the course content is leapfrog. It is necessary to make the knowledge of various disciplines interweave and integrate in the accounting field, so that students have good communication and teamwork ability, so as to achieve the goal of cultivating skilled talents in the major of big data and accounting in higher vocational colleges. 4. Docking the 1+X certificate, building the course system according to the content of the certificate assessment through the integration of the course certificate, can closely follow the new technology and new development, and introduce the new knowledge, new technology and new application into the teaching in a timely manner. 5. Increase the establishment of general courses of innovation and entrepreneurship education related to regional economy. To establish the awareness of serving regional economic development, the courses are carried out around the basis of entrepreneurship and innovation and entrepreneurship, such as "College Students' Innovation and Entrepreneurship", "Entrepreneurship", "Regional Characteristics", "Regional Entrepreneurship Model and Regional Entrepreneurship", etc. Guided by the needs of regional economic development, professional courses are integrated into innovation and entrepreneurship education, and professional education is synchronized with professional growth. In view of the demand of regional economic development for talents, we should promote the curriculum reform, integrate the curriculum structure of employment and entrepreneurship education into the accounting professional curriculum system, open accounting innovation and entrepreneurship courses, set up theory and practice courses, and divide the in-class and out-of-class courses to promote each other.

5.3. Carry out professional practice teaching with high quality

Practical teaching activities should closely focus on the target orientation of "compound" talent training, and implement vocational skills education, innovation and entrepreneurship education in professional practical teaching. 1. Improve practical teaching resources. Integrate and update the existing teaching resources, increase the management accounting experimental teaching resources, establish a shared accounting professional experimental teaching resource database, and offer professional comprehensive training courses such as "Comprehensive Training of Inter-professional Virtual Simulation of Economics and Management", so that students can experience the real business environment in the virtual environment, practice and train the business activities of enterprise economic management, and cultivate their executive ability required for enterprise operation and management in a specific workplace environment Decision-making ability and innovation and entrepreneurship ability, and cultivate the overall awareness and comprehensive professional quality of solving complex problems. 2. Innovate the training environment, increase the investment in the purchase of practical teaching platforms and software, build and create intelligent financial training rooms, and increase the opportunities for intelligent financial practice. In order to meet the industrial demand, the construction of the accounting professional training room should be based on the "integration of production and education, collaborative

education", and built around the "training+competition" teaching mode under the background of "big intelligence moving to the cloud". Establish a good cooperative relationship with small and medium-sized enterprises in the regional economy and establish high-end training venues such as "Accounting Cloud Training Room" and "ERP Resource Planning Training Room". Purchase practical teaching software such as professional skills contest, "1+X" professional skills appraisal platform and practical teaching software such as intelligent finance and tax, golden tax finance, financial big data analysis, RPA financial robot, create a high-quality practical teaching environment, optimize the application and promotion of big data technology in accounting professional teaching, and promote the application of big data technology in classroom teaching and practical teaching, Let students combine the application environment of big data technology to achieve comprehensive quality development in the learning process. In addition to allowing students to learn practical skills, the in-school training room can also participate in relevant discipline competitions, exchange and cooperate with other universities, and play the role of "promoting teaching and learning through competition".3. Innovate the cooperative education mechanism between schools and enterprises. (1) School-enterprise cooperation actively improves the practical teaching conditions in the school, and actively promotes the construction of training bases inside and outside the school in order to better adapt to the changes brought by financial sharing. In the school, the "industrial college" and "finance and tax factory" of excellent enterprises are introduced into the school to show real enterprise cases and operation processes. The real account and the real work will enable students to participate in all aspects of the financial sharing process in person, which will facilitate the seamless docking of jobs after employment. (2) Cooperate in the construction of resources, develop rich and practical practical practical teaching resources, such as the joint construction of loose-leaf work manuals, micro-class videos such as financial sharing software operating skills, and develop solutions to common problems in daily operations, so as to realize the effective connection between the financial sharing center and professional course teaching. (3) In combination with the actual demand of the industry for financial and accounting talents, we will discuss practical solutions for school-enterprise cooperation mode, 1+X certificate certification evaluation organization, and leading enterprises in digital and intellectual technology, build a mechanism for industry-education linkage development, and jointly build a school-enterprise cooperation practice base in line with professional development, provide students with practice opportunities in the new technology environment, and improve students' professional cognition and professional ability. 4. Build innovation and entrepreneurship park and innovation and entrepreneurship training base, create an interactive environment, comprehensively organize corresponding activities and set up corresponding innovation and entrepreneurship projects according to the teaching needs of big data and accounting courses, guide students to gradually improve the knowledge structure system of innovation and entrepreneurship education, and help student teams with innovative achievements to carry out commercial operation and carry out real entrepreneurship.

5.4. Reform the talent evaluation mechanism

In the process of talent cultivation, we should highlight the ability orientation, build a comprehensive knowledge and ability evaluation system and a school-enterprise joint evaluation system, establish a comprehensive knowledge and ability evaluation system consisting of "theoretical evaluation, professional basic skills evaluation, industrial application and innovation ability evaluation, and comprehensive quality evaluation", and a school-enterprise joint evaluation system for enterprises to participate in the quality evaluation of talent cultivation process. The comprehensive evaluation of schools, enterprises, industries and markets can better optimize the training structure, improve the training quality, and improve the training mechanism to assess the employment, innovation and entrepreneurship education according to the requirements of the accounting professional courses. Students can obtain credits through strict assessment. At the same time, innovation and entrepreneurship education can also be used as a reference to enrich the assessment forms of professional courses, such as simulation case analysis, enterprise survey papers, etc. Integrating the assessment system of innovation and entrepreneurship education courses with the assessment system of accounting courses is conducive to examining students' comprehensive professional ability and encouraging students to develop in all aspects.

Acknowledgment

2020 Zhejiang China Vocational Education Scientific Research Project: The cultivation of employment and entrepreneurship ability of higher vocational accounting students in the era of "big intelligence and cloud" - based on the perspective of serving regional economic development, project number: ZJCVC31.

References

- [1] Shan Zuming, Shao Jinghao. Analysis of the path of the integration of innovation and entrepreneurship education and professional education for accounting students -- Take Zhejiang Vocational and Technical College for Industry and Commerce as an example [J]. Vocational Education Communication, 2019 (04): pp.56-59.
- [2] Li Qiang, Zhang Liangliang. Design of the training system for innovative and entrepreneurial talents in accounting [J]. Journal of Jilin Provincial Institute of Education, 2019, 35 (09): 34-37.
- [3] Wang Danya. Analysis of the integration of modern apprenticeship and innovation and entrepreneurship education in higher vocational accounting [J]. Economic Research Guide, 2019 (36): 172-173.
- [4] Huang Xiaoli. Exploration on the training mode of accounting talents in higher vocational colleges under the background of "big intelligence moving cloud" [J]. Education Modernization, 2019, 6 (A0): 31-32.
- [5] Gao Fei. Exploration on the curriculum reform of finance and accounting in the context of "big intelligence moving cloud" [J]. Shaanxi Education (Higher Education), 2019 (08): 41-43.
- [6] Li You, Liu Xiaoqing, Wei Jinli, Zhao Xiang. Investigation and Research on the Cultivation Path of Financial Management Professional Core Skills in the Digital Economy Era [J]. Modern Business and Trade Industry, 2021,42 (03): 133-136. DOI: 10.19311/j.cnki.1672-3198.2021.03.061.
- [7] Gao Caihui. Exploration and practice of the collaborative education model of industry-teaching integration of accounting majors in colleges and universities [J]. Accounting Learning, 2020 (28): 173-174.
- [8] Guo Guanqun. Research on the training mode of innovative accounting talents in colleges and universities from the perspective of "government, industry, university, research and enterprise" collaboration [J]. Rural Staff, 2020 (19): 226-227.
- [9] Han Weile, Li Aihua. Thinking on the cultivation of accounting talents in the intelligent era [J]. China Collective Economy, 2022 (07): 163-164.
- [10] Liu Kunli. Discussion on the transformation and positioning reform of accounting major in higher vocational colleges based on the Internet era [J]. Shaanxi Education (Higher Education), 2019 (11): 78-80.