

# Research on the Integration of Innovation and Entrepreneurship Education and Accounting Education in Domestic Colleges and Universities under the Background of 'Big Intelligence Moving Cloud'

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## Abstract

With the digital technology represented by "big intelligence moving cloud" gradually becoming the mainstream trend of society, the domestic accounting major is also facing the transformation and integration of professional education and innovation and entrepreneurship education. How to cultivate compound talents with digital financial innovation ability has become a problem faced by accounting majors in domestic universities. Based on the study of social trends, policies and the curriculum setting of an accounting major in colleges and universities, this paper puts forward corresponding suggestions for colleges and universities on two aspects: optimizing curriculum setting, cultivating students' digital financial ability and linking off-campus resources, and helping students enter social thinking.

## Keywords

Big intelligence moving cloud; Digital; Innovation and Entrepreneurship Education; School-Enterprise Cooperation.

## 1. The Wave of the Big Intelligence Moving Cloud

The concept of "Big Intelligence Moving Cloud" was introduced at the China Internet Conference in August 2013, which means the era of integrating big data, artificial intelligence, mobile Internet and cloud computing together, where "intelligence" includes the Internet of things and a user experience supported by big data mining. Nowadays, with the high quality development of the economy, the improvement of science and technology, the intermingling and penetration of information technology such as cloud computing and big data, the era of big intelligence and the cloud has come. It not only affects people's lives, but is also expected to set off a new round of industrial changes and social changes.

The scale of China's digital economy is also growing at a very rapid rate in the context of the Big Intelligence Moving Cloud. In 2017, the "digital economy" first appeared in the government work report, and from 2019 to 2022 it was written into the government work report for four consecutive years. At the 27th informal meeting of APEC leaders in 2018, it was proposed that "digital economy is the future direction of global development". In 2019, China's digital economy structure continues to optimize and upgrade the digitalization of industry in the development of the digital economy to further consolidate the status of the main engine, to take new steps toward high-quality development. In 2020, China's digital transformation has led to the reallocation of resource factors, smarter production and manufacturing, finer professional division of labor, and more pronounced economic benefits[1]. The Global Digital Economy White Paper released by the China Academy of Information and Communication Technology

shows that in 2020, China's digital economy will be the second largest in the world, at US\$5.4 trillion, with a year-on-year growth of 9.6%, ranking first in the world, and the digital economy will account for 38.6% of GDP, which has become a key driver of stable economic growth in China. KPMG predicts that the digital economy will account for 77% of China's GDP in 2030, thus becoming a significant part of China's overall economy.

Many businesses hope to ride on the train of "Big Intelligence Moving Cloud" and integrate the real economy with the digital economy through digitization, technology and specialization to improve the strength and comprehensive competitiveness of businesses, thus promoting the development of businesses. As educators, universities should also follow the trend of the times and put digital education for students on the agenda to cultivate talents who can adapt to the development of society.

## **2. National innovation and entrepreneurship education policy support**

As the concept of "mass entrepreneurship and innovation" continues to develop and implement, "innovation and entrepreneurship for college students" has become a hot topic nowadays. The Party Central Committee, with Comrade Xi Jinping as the core, attaches great importance to innovation and entrepreneurship education of college students, and Premier Li Keqiang first mentioned "mass entrepreneurship and innovation" in 2014. In 2015, the Opinions of the General Office of the State Council on Deepening the Reform of Innovation and Entrepreneurship Education in Higher Education put forward that deepening the reform of innovation and entrepreneurship education in higher education is the urgent need to implement the national innovation-driven development strategy and promote the upgrading of economic quality and efficiency, as well as an important measure to promote comprehensive reform of higher education and promote higher quality entrepreneurship and employment of college graduates. According to the statistics of the Ministry of Education, the number of college graduates in 2020 will reach another record high of 8.74 million, and the goal of running colleges and universities has further increased focus on the new economy, new industry and new employment, combining all-round industry, academia and research. The promulgation and the introduction of many policies and measures has illustrated the importance of innovation and entrepreneurship of college students, and the cultivation of innovative talents have risen to the height of national strategy and become one of the main forces to improve the competitiveness of national comprehensive strength.

## **3. The current situation of "specialization and innovation" integration of accounting majors in domestic universities**

University education is indispensable for the breeding and cultivation of excellent talents, and universities play an important role in improving students' ability to independent innovation and entrepreneurship. University is the place where ideas are active, creativity, imagination, and sparks of collision thinking converge, where new ideas, new knowledge and new culture sprout and grow.

Accounting and management are indispensable to the operation and development of enterprises, and the establishment of the accounting profession is to train a large number of personnel engaged in accounting and management of accounting affairs for businesses. Through a series of accounting procedures, accounting personnel provide useful and efficient information for final decision making, and actively participate in the business management decisions of businesses to improve the economic efficiency of businesses and serve the healthy development of the market economy. The wave of "Big Intelligence Moving Cloud" has injected fresh blood into the development of enterprise accounting, and has also put forward new

requirements. As the accounting work not only affects businesses, but also involves all aspects of the national economy, and also affects the interests of all levels of society. Therefore, the accounting profession knows how to better serve enterprise and helping the development of society has also become an urgent problem.

### **3.1. Unclear positioning of financial management profession**

The major in financial management is a cross-discipline of accounting, business administration and finance, which lacks precise positioning in the existing colleges and universities in China and has no self-identity, resulting in its professional characteristics being not prominent and the goal of training talents is not clear enough. Due to the inaccurate positioning of the major, its teaching and practical training courses are not systematic, and the professional talents are facing the increasing social competition pressure.

### **3.2. Outdated educational philosophy**

A set of complete and excellent curriculum education systems is the key to realizing innovation and entrepreneurship. Although many colleges and universities have gradually created some new innovation and entrepreneurship platforms for college students, by the tradition of higher education in China, college students' innovation and entrepreneurship education are generally educated in a non-curricular or training method, which is still at a non-planned and non-systematic low-level and low-level education and management, which obviously does not meet the requirements of the new situation for the cultivation of innovative and entrepreneurial talents [2]. At present, many universities carry out innovation and entrepreneurship education only at the early stage of simulation exercises. Most of them is organized around provincial and national challenge cups college students' innovation and entrepreneurship plan competitions, which is in a passive, temporary coping and non-standard development state [3]. In some universities, the curriculum of innovation and entrepreneurship education has not been incorporated into the school's classroom, into the teaching plan and the relevant talent training program of the school, and has not formed a more perfect curriculum system, which leads to the quality of innovation and entrepreneurship education activities for college students is not guaranteed, and has been in the early stage of exploration.

### **3.3. Old teaching equipment and inadequate supply of funds**

At present, the different levels of economic development in different regions of China have, to a certain extent, also led to the uneven distribution of educational resources and the uneven teaching standards. Many universities also have the problems of old teaching equipment and lagging infrastructure construction. Some schools are unable to start research projects because of financial problems, which seriously suppresses the development of schools. National and local finances should increase support and investment in education, and to create research funding better for research, rather than researchers are afraid to use it and will not use it.

### **3.4. Teachers' practical knowledge needs to be improved**

The overall quality of practical training teachers and the content of practice largely determine the quality of practical accounting teaching. At the present stage, many practical training teachers of financial management majors are served by full-time accounting teachers and experimenters, and many of them are stuck in the theoretical knowledge of books for the handling of specific business and unfamiliar with the details and methods of simulation practical training; some of them are even young teachers who have just graduated, and they carry out dogma and lack of thinking, which is a typical irresponsible performance, which not only cannot guarantee the quality of teaching, but also make students. This will not only fail to ensure the quality of teaching, but also make students lose their enthusiasm for the major.

## 4. The way to integrate "double-creative" education with professional education oriented by ability cultivation

### 4.1. Optimize the curriculum to develop students' digital financial skills

The digital transformation of enterprises has become a major trend in social development, and having the corresponding digital accounting expertise and thinking orientation has become an indispensable soft power for students in employment.

Under the industry change brought by Big Intelligence Moving Cloud, applications such as the financial cloud, data mining and blockchain invoicing have highlighted the profound influence of modern science and technology on accounting work. Facing the vigorous development of the digital economy and the requirements for transformation of accounting work, universities should consider realistic factors in the overall design when formulating training programs according to their own training objectives and positioning of accounting majors, and structure and innovate in various aspects such as curriculum setting and teaching contents.

#### 4.1.1. Professional Curriculum

In terms of professional curriculum, the finance and accounting majors in domestic universities should actively build the curriculum ecology around the theme of "Big Intelligence Moving Cloud", develop courses such as computer-aided audit technology, center on student development, and guide students to think about how to better "human" and "machine" synergy. In addition to traditional accounting knowledge, students' knowledge in big data, Internet of things, cyber security, artificial intelligence, etc. is developed in the form of elective courses and extra-curricular lectures, while courses in data analysis and digital management, which is beneficial to the accounting profession, are developed in the form of compulsory courses, so as to improve the construction of data models and the understanding of data information insight and data communication skills. These science and technology courses focusing on supplementary applications are suggested being completed in the form of essay classroom defense or practical operation at the end of the course, so as to activate students' thinking and reduce the possibility of students taking the test mechanically.

In the lectures of traditional accounting courses, teachers of each university should also actively use the digital technology of Dazhiyingyun to guide students to think differently and solve problems flexibly, while expanding their original industry knowledge system. The digitalization of industry involved in current teaching should be supplemented in real time, so that students can be aware of the new environment and new challenges they will face in their future careers in time, thus fostering their innovative thinking of combining digital technology to solve financial problems[5].

#### 4.1.2. Innovation and Entrepreneurship Curriculum

In terms of the innovation and entrepreneurship curriculum, domestic finance and accounting majors generally have teachers with a single disciplinary background, who can only provide students with basic knowledge, and are not systematic and project-oriented in curriculum management. Students also find it difficult to do substantial projects in innovation and entrepreneurship courses due to the lack of knowledge and practice of cutting-edge science and technology. In the competition of innovation and entrepreneurship major categories, accounting students also tend to do financial analysis only for science and technology innovation projects, lacking the ability to give innovative solutions with finance as the starting point. Therefore, based on the above reasons, we give the following suggestions on the innovation and entrepreneurship curriculum of finance and accounting majors in domestic universities.

First, it is important to provide a diverse and interdisciplinary team of faculty for the course to provide students with fresh ideas from different disciplinary perspectives [4]. Colleges can

make full use of cross-faculty faculty resources and invite teachers from each faculty to teach the corresponding disciplines and practical applications, so that students can look at problems from different perspectives, connote and enrich their innovative thinking with disciplinary crossover, cultivate students' awareness of working and researching in an entrepreneurial spirit, recognize the basic and inherent laws of entrepreneurial activities [6], master the skills and qualities unique to entrepreneurs, and embody innovation in their daily academic life.

Secondly, in terms of teaching methods, universities can adopt innovative teaching methods such as case-based teaching, discussion-based teaching and project-based teaching to help course knowledge learning and test learning outcomes. The course should encourage students to form teams freely and take finance as the basic starting point to apply what they have learned to study the current hot issues and give innovative solutions, such as using digital technology to optimize the financial process of a certain enterprise, and assess students in the form of project defense at the end of the course, thus helping teachers to grasp the real learning situation of students.

Finally, the curriculum may provide some degree of credit and grade credit for innovation and entrepreneurship projects, but participation in the projects requires certain financial issues to be resolved, thus encouraging students to participate in innovation and entrepreneurship projects. Course instructors should actively guide student teams, and the college can give certain subsidies and actively help student teams apply for government or special fund subsidies for outstanding and completed substantive projects, while inviting counterpart cooperative enterprises to guide the projects, help improve the projects, and strive to productize the projects, so as to realize the integrated development of industry and education in innovation and entrepreneurship education, promote production with education, promote education with production, and provide a constant source of vitality for the courses.

## **4.2. Linking off-campus resources to help students get into social thinking**

In the integration of professional education and innovation and entrepreneurship education, it is not enough to rely only on the teachers' resources on campus. Universities need to introduce rich external resources to the curriculum through their own influence, social partnership and alumni networks, and help students move from student thinking to social thinking and take a more comprehensive perspective through the linkage of internal and external schools.

### **4.2.1. Introduction of external mentors**

Colleges and universities can introduce business executives with rich practical experience in financial management as guest teachers and adjunct teachers as a way to strengthen students' understanding of practical operations. Unlike on-campus teachers who emphasize professional theories, off-campus mentors are professional business people who have personal entrepreneurial experience as well as workplace experience and have different perceptions of the entrepreneurial process and workplace struggles from those of on-campus teachers, and adding them to the education faculty can form a useful supplement to college innovation and entrepreneurship education from the perspective of life development and vocational education [7]. In addition, an external mentorship program at the undergraduate education level also facilitates students' planning for subsequent career development and helps them to have a clearer perception of the industry. For those companies where the external mentors belong to are more compatible with the students' development direction, the external mentors may also be given internship opportunities to help the students get better development.

### **4.2.2. Conducting financial innovation forums**

For the integrated education of accounting majors, universities can also conduct activities called Financial Innovation Forum, where corporate partners from various industries are invited as guests to give topics and finance majors are invited as speakers to take the stage to

express their innovative views on issues based on their financial expertise. Through a Q&A session between students and guests, on the one hand, students can be exposed to the most direct and cutting-edge corporate finance issues and understand the views of corporate leaders, and on the other hand, it can also strengthen the school-enterprise cooperation relationship and can help companies find the talents they need through such forums, thus achieving a win-win situation for both schools, enterprises and students.

#### 4.2.3. Create a platform for student exchange with partner institutions

Universities can create student exchange platforms with partner institutions, share course resources of superior disciplines, and provide students with rich online course services, which can, to a certain extent, alleviate the problem of insufficient interdisciplinary background of professional course teachers and some innovation and entrepreneurship educators. Through the platform, students can not only exchange ideas in their academic life, but also conduct online project salons on innovation and entrepreneurship, gathering people from different disciplinary backgrounds to discuss together and form more diverse teams to help students better transform their innovative ideas into viable projects.

## 5. Conclusion

With the advent of the era of "Big Intelligence Moving Cloud", the management mode and technology of traditional accounting have undergone tremendous changes, and the functions of financial management, the skills required and the demand for financial management talents have all undergone major changes. Therefore, the integration of innovation and entrepreneurship education and professional education is the only way to reform university education. In the face of the new era, the integration of accounting professional education and innovation and entrepreneurship education in domestic universities needs to focus on students' development, take financial professional knowledge and innovative and entrepreneurial thinking as the basic point, take comprehensive digitalization as the booster, fully coordinate internal and external resources, put the optimization of curriculum and teacher team integration development into practice, and provide the necessary guarantee in terms of system, organization and resources, so as to cultivate high-quality accounting talents who meet the requirements of the new era of "Big Intelligence Moving Cloud".

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