

The Impact of Artificial Intelligence on the Career Positioning of Accounting Personnel in Accounting Applications

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Abstract: *With the rapid development of society, the accelerated progress of science and technology, artificial intelligence technology appeared, more and more applied in a number of fields, making the daily life and production mode of human beings brought earth-shaking changes, and create value for the society. Artificial intelligence technology as a new technology, like a double-edged sword, can more scientific and reasonable processing of financial information, greatly improving the accuracy of accounting information. Promote the development of accounting industry, but it will also cause the risk of unemployment for accounting personnel, accounting function is replaced. Under the background of artificial intelligence accounting application, this paper analyzes the dilemma caused by accounting industry and accounting personnel, and thinks about what professional qualities accounting personnel should have in the transformation of occupation positioning under this background.*

Keywords: Artificial Intelligence; Accounting Application; Accounting Personnel; Career Orientation.

1. INTRODUCTION

With the vigorous development of artificial intelligence technology in our country, people's living standards have been greatly improved and the work form of accounting industry has been changed. For accounting staff, under the background of artificial intelligence, the number of basic accounting personnel is gradually reduced, resulting in a large number of accounting staff lost their job opportunities, and how accountants should position and transform their careers to cope with such a dilemma is worth pondering for accounting staff. Therefore, this paper discusses the difficulties faced by accounting personnel under the background of artificial intelligence, and needs to reposition the current development of artificial intelligence, so as to better adapt to and appear in the accounting industry under the background of artificial intelligence.

"At present, there are some comments at home and abroad, online and offline, which belittle the Chinese culture, deny the historical contribution of the Chinese nation, deny the struggle history of the Chinese people since modern times, distort the history of the Communist Party of China, the history of the people's Republic of China, and the history of reform and opening up." [8] Due to the changes of communication channels and media, the boundaries between domestic and foreign countries, online and offline are increasingly blurred, and the construction and management of ideological field in western countries are becoming more and more difficult. The characteristics of openness, equality and sharing endow each netizen with a "microphone". The ideological subject is no longer limited to the passive acceptance of uploading and releasing, but becomes the public opinion subject that can actively voice. Ideological exchange is no longer limited to top-down propaganda and preaching, and many to many communication and collision has become the main form of expression. The ideological subject includes not only speakers who embody the governance concepts of the party and the state, but also ordinary netizens representing different social elements and social groups representing different economic interests and ideological positions. Based on this, the form of ideological confrontation has also changed. The main body of the position has the right to speak directly and can express public opinions and ideas directly through the virtual society of the network. The group scope of the disseminators and receivers of ideological culture shows the trend of expansion and diversification. The individual netizens and groups reflecting the interest tendency spread the remarks harmful to the party and the state. The improvement of self-confidence in Chinese culture has a serious impact. At present, the ideological and cultural "black zone" mainly lives in cyberspace. This anti-China force has been trying to use the Internet to "bring down China". The Internet has become the "biggest variable" we are facing. "Cyberspace is a global public sphere without national boundaries". However, some developed countries, taking advantage of their network information technology advantages, have stepped up ideological infiltration of other countries, and even directly engaged in activities such as eavesdropping, monitoring and hacking, which seriously violates the principle of sovereign equality of virtual network society. This is a manifestation one provocative "one

belt, one road, no interference in other countries' internal affairs, no interference, connivance or support for the network activities that endanger the security of other countries". This has seriously damaged the main principles and the initial construction of the "one belt and one road". At the same time, there are some malicious negative voices in the network ideological and cultural space, such as "singing Down" China's arguments, distorting the truth of reports, exaggerating the rumors of problems, and resisting social emotions. What's more, there is a phenomenon that people agree with others and give up their own people. They think that the moon in foreign countries is better than that in China, which is all the confusion and coercion of the people by those with ulterior motives. The conspiracy means of meaning and inducing cognition. The improvement of self-confidence in Chinese culture is not only reflected in the improvement of Chinese cultural confidence in reality, but also in the virtual network society. Netizens are extremely confident in their own culture, which is an important performance to enhance the international discourse power.

2. THE DILEMMA FACED BY ACCOUNTING PERSONNEL UNDER THE BACKGROUND OF ARTIFICIAL INTELLIGENCE

The "one belt, one road" initiative has created a new platform for strengthening our cultural influence, promoting external publicity and enhancing Chinese cultural confidence, and has opened up a long history and a bright new channel. But one belt, one road initiative, which is still a big space for promotion of foreign publicity, is still weak in external communication. There are great challenges in persuasive degree, attraction, publicity and creativity. As far as cultural products are concerned, film and television works and other literary and artistic works lack of in-depth excavation of connotation, and there is a phenomenon of emphasizing form over content. Some film and television works in the production process, often only pay attention to the macro shooting scene, a lot of time and energy focused on the visual impact, while ignoring the most important value of cultural products itself, resulting in the works of external beauty rather than internal beauty, only visual impact, and lack of spiritual shock. One belt, one road, is not able to convey the essence of Marx's theory, the wisdom of socialist core values and the essence of Chinese traditional culture, and convey it to the world along the line, displaying Chinese wisdom and enhancing China's cultural soft power. "One belt, one road" provides a convenient way to ride the Chinese culture and the culture of all countries along the road. "Riding is more likely to occur between countries belonging to the same civilization or cultural commonalities, rather than in countries lacking any cultural commonality." [6] Secondly, the Confucius Institute, a platform for the export of Chinese culture, is also facing challenges. With the increase of the number and coverage of Confucius Institutes in the world, it has become an important symbol of the soft power of Chinese culture. However, due to the single mode and the uneven quality of teachers, teachers often lack firm ideological and theoretical literacy in the face of the infiltration of various foreign ideologies. Some countries demand the closure of Confucius Institutes on the grounds of spreading ideology and violating academic freedom, which hinders the promotion of China's cultural confidence. Thirdly, the construction of foreign discourse system is not perfect. The system of foreign discourse mechanism lags behind, and there is a lack of form and content that can be easily understood and accepted by foreign audiences. When introducing Chinese culture, we should not only grasp one point and one aspect, and fall into the misunderstanding of blind people feeling images. "It is necessary to introduce both ancient China and contemporary China; to introduce not only China's economic and social development, but also its people and culture." [7]

2.1 Rapid industry change, facing unemployment

With the rapid development of our social economy, accounting application of artificial intelligence technology, as well as by foreign economic, market, laws and industry, the influence of such factors as accounting industry in our country is facing a larger reform, my accounting work there are many new situations and new problems, for example, some heavy calculation and settlement work (e. g., Data accounting, trial balance preparation, document review, property receiving and receiving statistics, etc.) has been completely replaced by Internet computers, making cashier, accounting, statistical accounting personnel and general ledger accounting and other related jobs will gradually disappear under the background of artificial intelligence; Financial calculation, storage, extract information and reading documents will be good at memory and operation of the computer network will be replaced, and a large number of accounting file codes are sequentially arranged and stored in the cloud database, so that the file management, settlement, property materials receiving and receiving post accounting personnel are completely replaced by artificial intelligence accounting; Data analysis, audit and tax calculation are also replaced by the Internet, gradually replacing accounting audit, tax accounting and other basic financial personnel. It makes the job of the accountant in the traditional accounting work easy to be replaced, leading to the risk of unemployment for many accountants. the basic accountants in our country are becoming saturated and are no longer needed. Therefore, the enterprise and the company of accounting work put forward higher and newer

demands, enterprises is the lack of participation in the economic analysis, forecasting, decision-making and management strategy of talents, through aspects such as planning, decision-making, control and evaluation in the service of the activities of the unit to operate, for a specific problem specific analysis, and gives the relevant conclusions and targeted strategy, Seek maximum benefit for the enterprise.

2.2 Marginalized positions and high occupational risks

Today's accounting personnel need to have a high level of professional quality, but most of the accounting personnel's comprehensive ability is general, not a high level of professional skills, promotion of the space is little, caused in many small and medium-sized enterprises, financial work marginalized, accounting has become dispensable, can be replaced by the Internet computer technology, there is no real sense of belonging.

In traditional accounting work, accountants should have their own professional ethics, abide by the laws and regulations of the state, and cannot forge or alter accounting vouchers, financial books and financial statements. If fake and shoddy account books and expenditures will be audited by the audit department, accounting personnel will face the risk of joint liability. In the process of work, there will be some professional knowledge beyond the scope of accounting personnel's cognition and skills, accounting personnel can not make professional judgment, resulting in misjudgment, business risk and enterprise loss.

2.3 The Situation in the Field of Ideology is Complex

As one belt, one road, along with the gradual deepening of cooperation, there will be confrontation between ideological culture and social harmony. The interweaving of various social ideological thoughts has posed severe challenges to Marx's mainstream ideology. With the deepening of international cooperation, the continuous development of information technology, and the continuous promotion of digitization and globalization, great changes have taken place in the field of ideology. In the rapid social changes, people's ideas are also developing in the direction of diversity, variability and diversity, and a variety of voices and ideas burst out in competition. Under the changes of many factors, the ideological field is open and difficult to control, which also gives opportunities for all kinds of anti-Marxist and non-Marxist social thoughts to elevate themselves and belittle Marxism through various channels and in various forms, "in an attempt to challenge the guiding position of Marxism, attack and deny the leadership of the party, China's political system and development path, and strive for it Ideological discourse power." [5] In the collision with the weak culture, the strong culture tries its best to infiltrate the weak culture, squeezing the cultural boundary of the weak culture. Universal values, democratic socialism, new liberalism, historical nihilism and other erroneous ideas squeeze the living space of mainstream ideology, form a serious impact on the mainstream ideology of Marxism, and have a serious impact on people's cultural self-confidence and the establishment of correct values, especially the establishment of young people's values. At the same time, the development of socialist market economy not only improves people's material life, but also changes people's spiritual world. Under the influence of the profit-seeking characteristics of the market economy, money worship, hedonism and extreme individualism emerge in an endless stream, such as following the trend, Behavior Anomie, pursuing fame and wealth, which seriously squeeze the social morality and moral bottom line, and have a great negative effect and adverse impact on improving cultural confidence.

3. HEAVY WORK

Financial work normally at the end of the end of the quarter, and other important nodes on a large scale statistical computing, need to enterprise managers provide accounting vouchers, the income statement, balance sheet, statement of cash flows, financial books, statement of changes in owners' equity, and notes to this a series of financial statements, reflect the enterprise a quarter or a year of financial conditions and operating conditions, and in previous years, We know whether the enterprise is making progress or losing money, and these large amounts of data need accountants to work overtime to complete, but some enterprises are only equipped with a small number of accountants in order to save personnel costs, and the company's business and data is very large, resulting in heavy daily work content of accounting personnel. In addition, some accountants are not familiar with the handling process of tax matters and lack their own business ability, so they cannot skillfully use various office software functions and even make some mistakes, which makes the work efficiency slow and greatly prolong the working time of data statistics, causing adverse impact on enterprises [1]. "One belt, one road" initiative has been widely recognized by various countries since its introduction. It has a wide coverage in the world, involving a large number of countries, and has a large population density along the line. The import and export trade system is huge, which has resonated in the whole country and even in the world. From the basic concept, this initiative has

important economic value for promoting the expansion of foreign markets, promoting opening up and cooperation, forming a two-way interactive economic exchange circle, and realizing the healthy and orderly development of the world economic system. It is a stable, long-term and forward-looking planning pattern. From the perspective of extended thinking, this initiative breaks the spatial boundaries and has the characteristics of cross space and non-exclusiveness. It connects the unique local customs, customs, cultural relics, cultural feast and historical treasures of various regions along the line. Under the infiltration of the spirit of "peace and cooperation, openness, mutual learning, mutual benefit and win-win", this initiative has been reborn in line with the value of the times. The dialogue between ancient and modern civilizations has been realized in the process of passing down the torch, which has created a solid value foundation and humanistic feelings for economic cooperation. "One belt, one road" initiative has created a good international environment for enhancing China's cultural self-confidence, enhancing people's recognition of their national culture and enhancing their cultural consciousness. It is of great significance to show China's important value in trade transactions along the way, to highlight China's strength, to convey the Chinese spirit and to enhance Chinese cultural confidence.

3.1 Under the background of artificial intelligence accounting personnel should have the quality

One belt, one road initiative, thick and heavy in colours, is the achievement of all countries along the way. It is an important channel for Chinese culture to go abroad and to the world. Although one belt, one road initiative has achieved fruitful results in its implementation, there are still many challenges to enhance cultural confidence. The dilemma of "politicization", "stigmatization", Western hegemonism and weak external cultural dissemination need to be solved. Enhancing cultural confidence is not only an important way to show China's strength, strengthen Marxist ideology and carry forward advanced socialist culture, but also the key to promote the formation of consensus, peaceful coexistence and the construction of a community of shared future for mankind. "Cultural self-confidence is more basic, more extensive and deeper self-confidence, and a more basic, deeper and more lasting force. Strengthening cultural self-confidence is related to the rise and fall of national prosperity, cultural security and the independence of national spirit." [4]

3.2 Abide by professional ethics

Shall abide by professional ethics, accounting personnel itself to develop their own accounting professional ethics, clear their own goals, have the character of wuxi, must follow the principle of good faith, to do the law, not break countries formulate relevant laws and regulations, not accounting fraud, fake books and false to hide the real accounting information, Do not harm the interests of others, the collective, the enterprise, is related to the lifeblood of enterprise economic activities and the survival and development of the enterprise, for the enterprise's financial safety and efficiency guarantee has a very big impact, to promote the development of the country, the collective.

3.3 Having professional skills

In the era of the development of artificial intelligence technology in the process of change and innovation have taken place in accounting profession, accountants issued a challenge to traditional, enterprise vocational skills and professional knowledge of accounting personnel requirements more stringent, to have a higher level and excellent professional ability, to master accounting work related financial and legal and relevant knowledge, Accounting personnel can not be limited to accounting and supervision, but also need to master IT computer technology, innovation, and have a solid accounting and financial knowledge, but not limited to the traditional accounting form, play their own responsibilities, enhance their own value, promote the development of intelligent accounting.

3.4 Have a strong ability to adapt and learn

In the current rapid updating and reform era, accounting personnel need to have strong adaptation and learning ability, conform to the trend of the Times, to develop the ability and consciousness of lifelong learning, to better adapt to today's social rhythm, as companies increasing demand for high quality accounting personnel degree, master related to artificial intelligence and computer technology, I should study my basic computer knowledge and financial software knowledge, comprehensively improve my comprehensive quality and professional ability, timely grasp, understand and apply emerging tools and technologies, and obtain strong competitive advantages so as not to be eliminated by the rapidly developing industry [2].

4. CONCLUSION

To sum up, under the background of the emergence of artificial intelligence technology, our country has begun to gradually change the accounting industry. Accounting personnel are faced with the dilemma of heavy daily workload, high occupational risk, marginalization of positions and rapid industry change. They need to do a good job in the background of artificial intelligence development. They need to abide by professional ethics and be honest and trustworthy. High level of professional knowledge and professional skills; Have strong learning ability, become high-quality innovative accounting talents, successful personal transformation, so as to better adapt to the period of rapid development of artificial intelligence technology and adapt to the development of accounting industry, promote the sustainable development of enterprises.

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