

## New Exploration on the Training of Accounting Innovation Practice Ability under the Fusion of Behavior Experiment

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### Abstract

The cultivation of innovation practice ability in the training of innovation and entrepreneurship ability in colleges and universities is an important part of the formulation of college education and teaching programs. In professional accounting "to promote the teaching" as the fulcrum, guide students from the perspective, the study on accounting behavior through real investment behavior simulation, using the eye tracking technology in the field of psychology, the accounting information of listed companies related behavior experiment is to train innovative practice ability is a new attempt. On this basis, the new form and new method of cultivating accounting talents' innovative practice ability are explored.

### Keywords

**Business Administration; Accounting; Behavior Experiment; Innovative and Practical Ability.**

### 1. Introduction

Xi Jinping, General Secretary of the Communist Party of China, has stressed that "students should not only develop their intelligence, but also cultivate their innovation and practical ability; We should not only 'teach them fish' and teach them to 'learn', but also 'teach them to fish' and teach them to 'learn'. Young students should change from 'readers' to 'creators'; We should read both books with words and books without words. In the past research on the cultivation path of innovation and entrepreneurship ability of accounting major students, researchers found that the teaching of accounting major in Chinese universities focused more on teaching accounting theory and knowledge, but ignored the development needs of students' innovation and entrepreneurship ability cultivation [1]. Accounting is a discipline with equal emphasis on theory and practice. Following the traditional education mode of "preaching", the knowledge dissemination based on classroom will lead to the lack of certain innovative and practical ability of students. The separation between theory and practice is not conducive to training accounting students to meet the requirements of the new era of innovative development.

With the development of accounting robot and accounting intelligence, artificial intelligence plays an important role in the training of accounting major. But at the same time, some scholars pointed out that artificial intelligence only replaces the measurement and reporting function of accounting data, and accountants' professional judgment ability should be given full play to non-quantitative business involving financial regulations, humanistic ethics and so on [2]. However, the course of financial statement analysis in universities focuses on analyzing various financial indicators and ignores non-financial information indicators. In the training of innovation and entrepreneurship in colleges and universities, how to guide and train students to explore the gap between professional learning and enterprise development needs, and

achieve the goal of innovation practice through independent thinking and practical ability is a deep-seated problem in the teaching mode of innovation education for accounting specialty.

## **2. Analysis on the Demand of Accounting Talents for Enterprise Development**

### **2.1. Innovation Ability**

With the development of The Times, accounting industry is constantly changing and developing, requiring accounting personnel to improve innovation ability, give play to creativity, adapt to change, actively respond to change. Enterprise development needs accounting personnel to analyze through business processing, and promote enterprises to follow the trend of The Times and grasp the opportunities of The Times by putting forward innovative ideas.

### **2.2. Data Collection and Processing Capabilities**

In the era of big data, data information has become a key link, the object of information processing, the source of value creation, accounting personnel must have the ability of data collection, processing and analysis. Through the data processing results, we can scientifically evaluate the operation activities of enterprises from a more accurate perspective, and efficiently transfer true and reliable financial information. It provides more intuitive and effective financial big data and related data analysis for enterprises, social related departments and national management departments.

### **2.3. Analysis and Decision Making Ability under the Integration of Industry and Finance**

Financial accounting is one of the fields greatly influenced by technology. Some scholars point out that the demand for traditional accounting jobs is decreasing, while the demand for accounting talents with professional judgment ability such as data finance and strategic finance is increasing.

The popularity of financial intelligence makes accounting personnel more involved in the analysis, decision-making and management process of enterprises, requiring financial personnel to improve their comprehensive ability and maintain flexibility in the decision-making process.

In "to the need to promote the teaching" idea, based on the enterprise innovation ability, analysis and decision of accounting practitioners, advantage of college students' innovative entrepreneurial training plan and so on, combining the theory of behavioral science, psychology, and other professional to carry out the innovation of the accounting professional entrepreneurship practice training is a kind of new ways to adapt to the new era of development.

## **3. A New Way of Cultivating Fusion Behavior Experiments under the Concept of "Promoting Teaching with Need"**

### **3.1. The Concept of Behavioral Experiments**

Behavioral experiments refers to a method of purposefully controlling certain conditions or creating certain situations to cause certain psychological activities of subjects to be studied. In the field of accounting, investors' interpretation of non-financial information in accounting annual reports greatly affects their willingness to invest, so accounting students are guided to combine behavioral research experiments to simulate investment events and conduct research on investors' attention and willingness to act [3]. The main research methods of the behavioral experimental method involve (1) laboratory experimental method. Each investor is guided by

two experimenters, using a professional eye tracking laboratory for experimental operations; (2) field test method. Eye tracker equipment is used to track the distribution of investors' attention when reading accounting annual reports; (3) field investigation method. Each investor reads two different accounting annual reports and completes questionnaires to test differences in willingness to act.

### 3.2. Implementation of Behavioral Experiments

Using multidisciplinary interdisciplinary research, based on attention theory[4] and behavioral theory, the impact of image information in corporate accounting annual reports on investors' attention and willingness to act is studied. Firstly, the questionnaire was distributed to the public and the relevant hypotheses were proposed according to the questionnaire data analysis, the real investment situation was simulated through behavioral experiments, and the eye tracking technology was used to explore the influencing factors of image information implantation in the company's annual report on investors' attention and behavioral willingness [5], and finally the attention distribution heat map and questionnaire data were analyzed to verify whether the hypothesis was true. Behavioral experiments before the design of the questionnaire to a certain extent to ensure the rationality of the hypothesis, behavioral experimenters to accounting students, subjects to the management of the major to study "Accounting" and "Financial Management" platform students, with relevant financial and financial knowledge, and at the beginning of the experiment with at least two members to assist, to ensure that the experimental process is correct. The steps of the research process are interlinked, and the experimental process is rigorously designed to ensure the accuracy of the final experimental results. The eye tracking schematic charts are as follows.



Figure 1. Example of eye movement imaging

## 4. Analysis of Innovative Practical Ability based on Behavioral Experiments

### 4.1. Cultivates the Ability to Think about Exploring Professional Innovation

Doing research and writing professional papers are inseparable from reading a large number of literature and gaining experience from the research of predecessors. Innovation is to put forward new ideas, new ideas and new methods with self-thinking on the basis of the original theoretical research, and the "skill" in "practice makes perfect" is ingenious innovation. Students use the electronic resource database to summarize and sort out the reading of a large number of related literature, sort out the connection between the research problems of each literature and the commonalities or characteristics of writing skills, trigger new thinking from the accumulation of "quantity", cultivate the ability to independently choose the reading and research directions that interest them, and put forward their own opinions. The combination

of behavioral experiments and traditional accounting theory is one of the most obvious manifestations.

#### **4.2. Hands-on Ability to Integrate Behavioral Experiments**

The development of behavioral experiments provides students with an opportunity to improve their practical learning ability. From the research topic to the final experimental data processing, the students participate in the whole process, discover and solve the problem, and use the accounting knowledge they have learned to design a questionnaire and simulate the annual report information, so as to simulate whether the annual report executive photos in the real environment have an impact on investors' investment behavior and willingness. Students' knowledge use, stress resistance and Hands-on ability to use professional equipment are well exercised.

#### **4.3. Improve the Processing Ability of Professional Information and Data**

In the era of big data, timely obtaining effective information from massive information has become an important skill for contemporary college students. When conducting experiments, the questionnaire data is collected and sorted out, based on accounting expertise, the validity of the questionnaire data is considered and relevant hypotheses are proposed; after the eye tracking experiment, the heat tracking map formed by SPSS, Python and other software is used to quantify the heat tracking map formed, eliminate the unqualified samples, analyze the qualified samples, and test the correctness of the hypothesis. The whole process greatly exercised the students' data screening and processing ability, and improved the level of information screening and data processing.

#### **4.4. Improve the Comprehensive Ability of Professional Innovation Training**

In traditional teaching, accounting students are difficult to contact the operation of physical experimental projects, with the help of the university student innovation training program, undergraduates can have a deeper understanding of the research methods, research ideas and implementation processes of scientific problems. Experiments can also stimulate interest in professional fields, cultivate curiosity for professional knowledge, and promote the improvement of comprehensive qualities such as innovation quality and practical ability.

### **5. Conclusion**

As early as in 2007, General Secretary Xi Jinping pointed out during his research trip to Zhejiang University that "young people should try more interdisciplinary research" and "persist in driving education and teaching reform with innovation, effectively integrate innovative practices into the whole process of education and teaching, and take the road of innovative education". In the new era of rapid development such as artificial intelligence, only learning knowledge from books can no longer meet the needs of the new era. We also need to pay attention to the cultivation of innovative thinking and critical thinking, and grasp more practical opportunities to improve professional skills. The integration of behavioral experiment into accounting teaching conforms to the trend of The Times, accords with the new way of cultivating college students in the new era, and is more conducive to letting students out of the "ivory tower" of the university.

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