ACADEMIC ADMINISTRATION GUIDELINES FOR USING ARTIFICIAL INTELLIGENCE-ASSISTED TEACHING IN ACCOUNTING SUBJECT OF SHANXI UNIVERSITY OF FINANCE AND ECONOMICS, CHINA

Miao Jiangli[1] Nithipattara Balsiri[2]

Received : July 25, 2025
Revised : August 3, 2025
Accepted : September 22, 2025

Abstract

The objectives of this research were: 1) to investigate problems and needs of academic administration of artificial intelligence-assisted teaching in accounting, and 2) to develop academic administration guidelines for artificial intelligence-assisted teaching in accounting. For the investigation of problems and needs, the population was divided into 2 groups, namely; 1) 200 students and 2) 18 teachers. The sample groups for the investigation of problems and needs were divided into 2 groups; namely, 1) 133 students and 2) 18 teachers. The samples were obtained through stratified random sampling at the Accounting School of Shanxi University of Finance and Economics. Moreover, the 3 specialists were interviewed. The information and data collected were analyzed through the content analysis method and presented in terms of frequency, mean, and standard deviation. The rating scales were used to rate the degree or level of problems and needs. The findings indicated that: 1) the problems and needs of academic administration for using the AI-assisted teaching system at Shanxi University of Finance and Economics were at a "high" level, and 2) the developed academic administration guidelines of artificial intelligence-assisted teaching in Accounting School comprises of 5 units: 2.1) The background and objectives of academic administration for using artificial intelligence-assisted teaching in accounting subject, 2.2) The application for artificial intelligence-assisted accounting subject teaching, 2.3) Evaluation and monitoring for using artificial intelligence-assisted accounting subject teaching, 2.4) Security and privacy for using artificial intelligence-assisted accounting subject teaching, and 2.5) Measures and guidelines of the academic administration for using artificial intelligence-assisted teaching in accounting subject. All five units were evaluated on the correctness and suitability of the contents in terms of IOC by the 3 specialists.

Keywords: Academic administration, Artificial Intelligence, Artificial Intelligence-assisted teaching, Accounting

[1] Student Educational Administration and Leadership Program, Faculty of Education, Dhonburi Rajabhat University
[2] Advisor Educational Administration and Leadership Program, Faculty of Education, Dhonburi Rajabhat University

Introduction

From the perspective of social development and needs, cultivating accounting talents is imperative. Economic globalization and the rapid development of the era of Internet big data make us a changing macro environment. The accounting work environment also changes, and the comprehensive ability of accounting talents, both professional, application, and comprehensive requirements, also improve; thus, effective, big data accounting personnel training will become inevitable. From the perspective of accounting development, the cultivation of accounting talents also has its importance. Traditional afterwards "accounting" and a series of work gradually become a smaller and smaller part of accounting development, the content of accounting, the accounting branch constant division, promotes the development of accounting but also requires training a group of talents can adapt to the development of accounting (Lu et al. 2022, p.1099).

As time goes on and technology advances, artificial intelligence continues to evolve. Countries and enterprises worldwide are also increasingly aware of the huge potential of artificial intelligence and actively promote the research and application of artificial intelligence. Keeping pace with The Times, China has quickly joined the ranks of artificial intelligence and actively promoted the application research of artificial intelligence in various fields of society, providing a good foundation for developing "artificial intelligence + education" in China. The research status quo of "artificial intelligence + education," the so-called "artificial intelligence + education," is the deep integration and development of artificial intelligence and education. The research of "artificial intelligence + education" is in full swing and has produced many research results. At present, the main application form is artificial intelligence education, through the application of artificial intelligence in the field of education, to improve the quality of education. That is, "artificial intelligence + education" can realize large-scale customized education content and accurate services, help teachers correct homework, communicate with students, and promote personalized learning. (Wu et al. 2017, pp. 27-39).

Thus, many technological advances in today's communications infrastructure, equipment, and online tools have greatly contributed to initiatives requiring effective teaching. External experts can now visit classrooms, students can explore or collaborate in distant locations, and professors can also expand the geographic scope of their courses through digital video technology. Display of accounting in a student-centered and computer-based learning environment can demonstrate the practicality and necessity of the discipline. This study takes Shanxi University of Finance and Economics as a case to explore the specific problems and challenges faced by the Department of Accounting when adopting the AI-assisted teaching method. The results of this case study were used to propose academic management guidelines for the successful implementation of AI-assisted teaching.

Research Objectives

1. To investigate problems and needs of academic administration artificial intelligence-assisted teaching in accounting subjects.

2. To develop academic administration guidelines for artificial intelligence-assisted teaching in accounting subjects.

Research Method

Population and Samples

Population The population in this research project, Accounting School of Shanxi University of Finance and Economics was used as a case study. This research project was divided into 2 groups, namely, 1) 200 accounting major students participated in artificial intelligence-assisted teaching in accounting in 2023, and 2) 18 teachers participated in artificial intelligence-assisted teaching.

Sample The sample groups in this research project were divided into 2 groups; namely, 1) 133 students, who participated in artificial Intelligence-assisted teaching in accounting, The sample groups were derived from the Krejcie and Morgan formula (Krejcie and Morgan, 1970); 2) 18 teachers who participated in artificial Intelligence-assisted teaching in accounting in 2023 of Accounting School of Shanxi University of Finance and Economics. The respondents were collected through the stratified random sampling technique.

Research Instrument

This paper studies the learning needs and problems of using artificial intelligence-assisted teaching by consulting the existing paper database, core journals, literature, and related literature, as well as research and analysis to understand and master the current research status and results. After drawing up the questionnaire outline, the contents of the questionnaire were analyzed and adjusted, and finally, the three groups of research objects were investigated.

1. Questionnaire for investigating needs and problems

In this research project, a questionnaire was employed for the data collection. The questionnaire was divided into 2 sets; namely, 1) the students set and 2) the teachers set. The questionnaire was divided into 2 parts sections, 1) general information. 2) problems and needs of artificial intelligence-assisted teaching in accounting.

To get a better understanding of the present status of university students' artificial intelligence-assisted teaching in accounting, the researcher chose suitable questions from Professor Yuan Chunsheng's (2023) dissertation questionnaire. He is one of the "100 Excellent Teachers of Financial Colleges" of China Financial Education Development Foundation and compiled the university students' artificial intelligence-assisted teaching in accounting questionnaire for this study.

For this part, the questionnaire was evaluated for the Index of Congruence scores (IOC scores) by the three specialists. Each question in the questionnaire, evaluated with the range of IOC 0.67 to 1.00, was employed for this research. The reliability coefficient of the questionnaire was 0.802, and it was evaluated with Cronbach's Alpha coefficient (Cronbach, 1951, pp. 297-334).

2. The online interview form was used to obtain the opinions and suggestions of three specialists (two of the experts are accounting professors at Shanxi University of Finance and Economics and one expert has been engaged in management work for many years) to construct academic administration guidelines for using artificial intelligence-assisted teaching in accounting subject.

Data Collection

For the investigation of problems and needs, the researcher himself collected the data and information from the sample groups online via email. Moreover, the online interview was conducted to recruit ideas and suggestions for developing academic administration guidelines for using artificial intelligence-assisted teaching in accounting subjects.

Data Analysis

To investigate problems and needs, the Data and information collected were analyzed, interpreted, and then presented in terms of frequency count, percentage, mean, and standard deviation. The Five Point Likert Rating Scale was used to evaluate the level or degree of the respondents' needs and problems. For the rating reference table of The Five Point Likert's Rating Scale (Srisaat, 2002, p. 103). For the development of the academic administration guidelines, the ideas, suggestions, and comments of the 3 specialists obtained from online interviews, were analyzed.

Conclusions

The students' sample group, there are 77 males (57.9 %) and 56 females (42.1%). Most of the sample group are between the age between 18-24 (88%) and the rest are between 25-30 (12%). Overall, the sex and age distribution of the sample is relatively reasonable.

The teacher sample group, there are 10 males (55.6%) and 8 females (44.4 %). About the age the teachers, the number at the age of 25-30, accounting for 27.8%; the number at the age of over 31 years accounting for 72.2%; Most of the teachers have a master's degree, accounting for 83.3%; most of the years of education are 6-15 years, accounting for more than 70%. The teachers with such years have rich teaching experience. Overall, the distribution of age, years of work, and education level was relatively reasonable.

Problems and needs for using artificial intelligence-assisted teaching in accounting subject in students' opinions of students

The results of a problem-descriptive analysis of the requirements for teaching efficiency and teaching quality. It is indicated that: First, in terms of learning effects, $\bar{X}$= 4.39, S.D.=0.72. This shows that students think the use of AI-assisted learning is better. Secondly, regarding AI-assisted learning to improve interest and enthusiasm, $\bar{X}$= 4.26, S.D.= 0.75, indicating that students are very willing to use AI-assisted learning. Next, regarding improving learning efficiency, $\bar{X}$= 4.26, S.D.= 0.61. This suggests that students believe that using AI-assisted learning is more helpful to improve their learning efficiency. In addition, students could not fully use AI-assisted learning, $\bar{X}$=4.37, S.D.= 0.66. This suggests that most students face practical problems not being able to use AI. Finally, in the use of ai-assisted learning, $\bar{X}$= 4.31, S.D.=0.60. This suggests that students will

encounter various problems when using AI-assisted learning. To sum up, through the results of the descriptive analysis of these problems, we can understand the students' love, learning effect, learning efficiency, and overall learning experience in use, and fully find some problems that need to be solved.

The results of a descriptive analysis of the application requirements and problems of AI-assisted techniques. It is indicated that: First, in terms of personalized requirements for AI-assisted learning, $\bar{X}$= 4.3, S.D.= 0.6. This shows that students believe that AI learning can better meet personalized needs. Second, regarding the requirement for good networks, $\bar{X}$= 4.38, S.D.=0.59. This shows that students believe that the use of AI-assisted learning must have a good network environment. In addition, students can use the AI-assisted learning tool to enhance memory ($\bar{X}$ =4.37, S.D.= 0.6), which indicates that the AI-assisted learning tool makes the learning experience better, and is more willing to use the tool to enhance memory. Finally, the students do not have enough computer knowledge to use AI-assisted learning, $\bar{X}$=4.46, S.D.= 0.51. This indicates that students lack computer technology knowledge in the use of AI-assisted learning. To sum up, through the results of the descriptive analysis of these problems, we can understand that students can meet their personalized needs for AI-assisted learning but also need a good network environment and enough computer knowledge, to allow students to master enough computer professional knowledge is problems for us to solve in the future.

The results of a descriptive analysis of the personalized needs and problems of AI-assisted learning. It is indicated that: First of all, AI-assisted learning meets high personalized needs $\bar{X}$=4.49, S.D.=0.56, indicating that students use the AI-assisted learning system to meet their personalized needs. Secondly, artificial intelligence-assisted learning can help students to practice. Students are very satisfied with it. $\bar{X}$=4.38, S.D.= 0.66, indicating that students have a high demand for knowledge in practice. Next, in terms of the inability to skillfully use AI-assisted learning personalized operation software, $\bar{X}$=4.49, S.D.= 0.56. indicating that students need to further strengthen the use of related software. Finally, in the inability to skillfully use computers and related systems, $\bar{X}$=4.12, S.D.= 0.81. indicating that students need to strengthen their training and learning of relevant computer knowledge. In conclusion, through the results of the descriptive analysis of these problems, we can understand that students need artificial intelligence to assist learning to meet personalization needs and improve the ability to use knowledge. At the same time, the operating system's capabilities will need to be improved in the future.

The results of a descriptive analysis of the personalized needs and problems of AI-assisted learning. It is indicated that: First of all, regarding ai-assisted interactive learning methods, $\bar{X}$= 4.41, S.D.= 0.63, indicating that students have a high recognition of the learning method. At the same time, students also believe that interactive learning methods enhance the understanding of difficult accounting concepts. Secondly, in the process of AI-assisted learning, students can learn more cases in the application scenarios, $\bar{X}$=4.35, S.D.=0.68, indicating that students are more interested in immersive learning. Next, in terms of exploratory learning, $\bar{X}$ =4.51, S.D.=0.53,

indicating that students' exploratory learning is reduced in the process of AI-assisted learning. Finally, regarding the influence of teacher-student interaction questions in AI assistance teaching, $\bar{x}$= 4.46, S.D.=0.54, indicating that AI student aid affects the interaction between teachers and students and reduces the depth of learning. In conclusion, through the results of the descriptive analysis of these questions, we can understand that students like to learn cases and professional knowledge with immersive learning methods. At the same time, there are also the problems of reducing students' exploration and learning depth.

This table presents the results of a descriptive analysis of data privacy and ethical issues in AI-assisted learning. it is indicated that: Regarding the privacy of ai-assisted teaching data, students expressed concern about $\bar{x}$= 4.48, S.D.= 0.5, indicating that students are worried about their privacy.

The Results of a descriptive analysis of school management policies for AI-assisted learning. It is indicated that: First of all, students are satisfied with the relevant AI equipment provided, $\bar{x}$= 4.21, S.D.=0.83, indicating the importance the school attaches to AI teaching. Secondly, the school is relatively lacking in the training of ai-assisted learning system, $\bar{x}$= 4.39, S.D.= 0.60, which shows that the next step is to carry out AI-assisted learning, and a complete training system is needed as a supporting system. Finally, the school lacks policies on AI-assisted learning, $\bar{x}$= 4.31, S.D.=0.73, indicating students hope that the school will further improve the relevant policies of AI-assisted learning. In conclusion, through the results of the descriptive analysis of these problems, we can understand that students have relevant equipment, but a lack of relevant systematic training systems and supporting policies.

Problems and needs of artificial intelligence-assisted teaching in accounting in teachers' opinions of teachers

The Results of a descriptive analysis of school management policies for AI-assisted learning. It is indicated that: First of all, in terms of improving the teaching effect, the teacher gave a satisfactory answer, μ=4.49, σ= 0.5, indicating that the teacher was in favour of improving the teaching effect through artificial intelligence. Secondly, in terms of AI enhancing students' experience by providing more teaching resources, μ=4.38, σ= 0.66 indicate that teachers also believe that AI has played a positive role in teaching, Next, in terms of using artificial intelligence-assisted to teach accounting concepts, the teacher also thought it was feasible, μ=4.35, σ=0.65, indicating that the teacher is more willing to use artificial intelligence-assisted systems to teach complex accounting concepts. In addition, in terms of the AI-assisted teaching system cannot be skillfully used, μ= 4.38, σ= 0.62, indicating that teachers have problems in using the AI-assisted teaching system. Finally, regarding the frequency of the AI-assisted teaching system, it is not commonly used in teaching methods. μ= 4.36, σ=0.81, indicating that the AI-assisted system is not very extensive in teaching. To sum up, through the results of descriptive analysis of these problems, teachers can understand the positive role of AI AIDS in teaching, but still face the problem of not being widely used skillfully.

The results of the Technical Application and Teaching Support questions. It is indicated that: First of all, in terms of ai-assisted teaching that can track students 'learning progress, the teacher gave a very high evaluation, **μ**= 4.64, **σ**= 0.54, indicating that the teacher has a very high recognition of using the AI-assisted teaching system to track students' learning progress. Secondly, regarding the provision of richer teaching tools, the teachers are also very satisfied. **μ**=4.63, **σ**=0.52, indicating that the teachers have a very high evaluation of the use of the teaching tools of the AI-assisted teaching system. In addition, in the case of the manual auxiliary teaching system, **μ**=4.32, **σ**=0.67, indicating that teachers sometimes encounter difficulties in operation. Finally, the AI-assisted teaching system sometimes cannot accurately answer, **μ**= 4.26, **σ**=0.76, indicating that the teaching assistance system sometimes cannot fully identify the answer. To sum up, through the results of descriptive analysis of these problems, we can understand that teachers have a very high evaluation of ai-assisted teaching systems in tracking learning progress and teaching tools, but they still face the problems of inadequate operation and sometimes inaccuracy, to inspire us to solve relevant problems in the future.

The results of personalized teaching and student needs questions. It is indicated that: First of all, regarding the ai-assisted teaching system to improve students 'interest, teachers' recognition is very high, **μ**= 4.67, **σ**= 0.56, indicating that AI-assisted teaching is very popular among teachers. Secondly, in terms of improving students 'operation ability in artificial intelligence-assisted teaching, teachers are also very supportive of **μ**=4.65, **σ**=0.54, indicating that teachers have a high recognition of improving students' operation ability in artificial intelligence-assisted teaching systems. In addition, in terms of the inadequate use of manual-assisted teaching to practice students, **μ**= 4.33, **σ**= 0.63, indicating that teachers still have problems with skilled use. Finally, the new functions of the AI auxiliary system cannot be learned in time. The **μ**= 4.32, **σ**=0.67, indicating that there are problems in learning new functions in time. To sum up, through the results of the problem descriptive analysis, can understand the teacher of artificial intelligence auxiliary teaching system to improve students' interest and operation ability is very recognized, but still face not skilled operation targeted practice, and cannot timely learn new functions, to point out the direction for our further research related issues.

The results of the Teacher's Role and Teaching Methods questions. It is indicated that: First of all, in terms of the AI teaching assistance system can provide many practical cases and application scenarios, the teacher gave a high evaluation, **μ**=4.6, **σ**= 0.57, indicating that the teacher is very willing to accept the use of an AI auxiliary system for case explanation and practice. Secondly, in the teaching of AI-assisted systems, more attention is paid to stimulating students' independent learning. **μ**=4.48, **σ**= 0.81, indicating that teachers have begun to find the deficiencies of AI-assisted teaching systems and make up for them. In addition, AI-assisted teaching reduces student interaction, **μ**=4.35, **σ**= 0.65, indicating that the teacher also found problems in teaching. Finally, in terms that the AI-assisted teaching system cannot cultivate students 'critical thinking, **μ**=4.35, **σ**=0.68, which shows that teachers pay attention to cultivating students' critical

thinking while using the AI teaching system. To sum up, through the results of descriptive analysis of these problems, we can understand that teachers like to use artificial intelligence to help teach students. At the same time, they realize their shortcomings and make up for them. At the same time, they also face the problems of cultivating students' critical thinking.

The results of Data privacy and ethical issues. It is indicated that: In terms of concerns about data leakage, abuse, and failure to effectively protect the privacy of personal data, μ= 4.31, σ= 0.61, indicating that there are hidden dangers in data security.

The results of Data privacy and ethical issues. It is indicated that: First of all, regarding the training of the AI auxiliary teaching system, the average was 4.43 and the standard deviation was 0.6, indicating teachers' recognition of school AI auxiliary system training. Secondly, regarding the soft and hardware equipment of the human AI auxiliary teaching system, μ= 4.35, σ= 0.68, indicating that the teachers are very satisfied with the auxiliary teaching equipment provided by the school. Finally, without clear guidelines for using AI-assisted system teaching, μ= 4.33, σ= 0.63, indicating teachers' concern about this guideline. To sum up, through the results of the descriptive analysis of these problems, we can understand that the school provides the necessary knowledge of the hardware and software equipment of AI-assisted system teaching for teachers, but there are still no clear guidelines and policies, which puts forward new requirements for our next research plan.

Academic administration guidelines for using artificial intelligence-assisted teaching in the accounting subject of Shanxi University of Finance and Economics, China.

The guidelines were based on interviews with three Chinese experts. Two of these experts are accounting professors at Shanxi University of Finance and Economics, and they are engaged in artificial intelligence accounting teaching and research, while the other expert is a professor who has been engaged in management work for many years. The guidelines for AI-assisted instruction contained 5 units.

Unit 1 The background and objectives of academic administration for using artificial intelligence-assisted teaching in accounting subject: Passage 1: Artificial intelligence-assisted teaching background Passage 2: Teaching objectives for using artificial intelligence-assisted teaching

Unit 2 The Application for Artificial intelligence-assisted Accounting Subject Teaching: Passage 1: Teacher training Passage 2: Personalized teaching Passage 3: Immersive practice Passage 4: Intelligent tutoring Passage 5: Occupational planning

Unit 3 Evaluation and monitoring for using artificial intelligence-assisted accounting subject teaching: Passage 1: Establish a comprehensive evaluation system Passage 2: Monitoring of the teaching process and the learning effect

Unit 4 Security and privacy for using artificial intelligence-assisted accounting subject teaching

Unit 5 Measures and guidelines of the academic administration for using artificial intelligence-assisted teaching in accounting subject: Passage 1: Measures Passage 2: Guidelines

Discussion

Problems and Needs for Using Artificial intelligence-assisted Teaching in Accounting in the Opinions of Students

According to the results from this study, the survey of students, faculty teachers/administrators, and cooperating enterprises showed that Artificial intelligence-assisted learning could not fully experience exploratory learning under the guidance of teachers were at the "highest" level, indicating the prevalence and severity of the behaviour problems of art students.Jiao & Zhu (2022, pp. 34-42) conducted a research project titled "Application of Artificial Intelligence in University Teaching: Current Situation, problems, and Prospects, " In this study, Researchers also worry that learners will develop superficial learning, rely heavily on artificial intelligence, and eventually lose the ability of autonomous learning and exploratory learning. Just like in the post-truth era, Internet companies develop algorithms based on users' search and click habits, so that users can further confirm their prejudices every time they search and click. Educators should also reflect on whether the application of artificial intelligence in teaching in the future promotes the development of learners or shapes learners.

Problems and needs for using artificial intelligence-assisted teaching in accounting subjects in teachers' opinions.

According to the results from this study, it can be concluded that: Most teachers have given the highest evaluation on the use of the AI-assisted teaching system to improve students' interest in learning and improve the teaching quality, which fully shows that the teachers have a high degree of recognition of the AI-assisted teaching system. Among them, the highest value of students' interest is μ=4.67, σ.=0.56, and the improvement of teaching quality is μ=4.64, σ=0.54, but at the same time, without a clear guideline, the highest value is μ=4.43, σ=0.6. The following studies related to the same study findings are: Ding & Chen (2019, pp. 101-102) conducted a research project titled Artificial Intelligence on the Influence of Higher Vocational Accounting Teaching Analysis " The research: points out that: Artificial intelligence can produce different industries' realistic enterprise finance department real work of the virtual world, virtual online complete enterprise from bookkeeping to the whole financial process. Artificial intelligence will have a great impact on higher vocational accounting teaching, leading the higher vocational accounting teaching system innovation and development, higher vocational accounting education should make full use of artificial intelligence technology, the teaching methods, teaching methods, teaching strategies, teaching environment, teaching evaluation of continuous reform and innovation, to cultivate skilled accounting talents, meet the needs of the era of artificial intelligence for accounting talents. Xiong (2019, pp. 68-71) conducted a research project titled “Research on the Change of Accounting Industry in the Era of Artificial Intelligence and the Reform Strategy of Accounting Teaching in Higher Vocational College: Work Intelligence Era Make the Demand of the accounting industry has changed, to promote the innovation of teaching reform, by the traditional teaching methods to auxiliary new teaching way of artificial intelligence, use the robot in teaching the role of educators directly with students, can directly and students

dialogue, the robot after hearing the students, can automatically connect the network to find the answer, and through the communication with students gradually learn and understand the students' emotions and personality. The more communication the robot has with the students, the deeper the understanding of the students, the more personalized the dialogue with the students, the closer to the preferences of the students' preferences, and improve the learning. Zhang et.al (2021, p. 158) conducted a research project titled “Artificial intelligence technology is used in the teaching of specialized courses in higher vocational colleges application research”, the findings include: the application value of artificial intelligence technology in professional teaching in higher vocational colleges is based on artificial intelligence system. Teachers can communicate online with students, collect rich course resources, and provide personalized learning services. Secondly, the computer model can independently design some courseware, automatically generate teaching plans, but also make some experimental cases for students to help students think deeply and analyze deeply, in the simulated real situation, students' enthusiasm can also be greatly improved. Based on the background of information education and taking into account the characteristics of professional teaching, teachers must fit the development situation, change the teaching concept, and better apply AI technology to assist classroom teaching, to achieve a win-win situation. To better realize the integration of artificial intelligence technology and course teaching, teachers should deeply analyze and think, design personalized learning space, use AI technology to create a good situation, provide a professional and efficient learning platform for course teaching, and improve the teaching level. Wang (2019, pp. 129-131) conducted a research project titled “The application of artificial intelligence technology in computer-aided teaching”. The study found that the teaching of real education is weak, and the actual situation, single teaching methods, old teaching content such as teaching problems, at the same time put forward the solution: use of information technology, rich teaching methods, and content, a typical course information course design using accounting cloud platform, simulation experiment under the "Internet +" accounting cloud platform, make enterprise accounting information sharing with colleges and universities, simulation laboratory to create more feasible. The practical teaching link of accounting principles can use the accounting cloud platform to establish an online virtual accounting laboratory. Based on obtaining real accounting data, simulation experiments are carried out to solve the disconnection problem between practical teaching and practical situations. Students can more deeply understand how the enterprise accounting work is carried out and how the accounting operation is carried out in practice. Through the simulation teaching practice, combine theory and practice, improve the students' practical ability, and comprehensively improve the teaching level, and teaching effect. Qin & Zhang (2022, pp. 37-39) conducted a research project titled "The Application of Artificial Intelligence Technology in the Teaching of Accounting Information Management Major "The results indicated that ": Teachers can use artificial intelligence technology early learning materials, students have a more sense of participation, to avoid students passive cramming to accept knowledge, can always understand the students' ideas and knowledge to grasp the situation,

timely personalized teaching. After class, we can use artificial intelligence technology to understand students 'own learning situation and teachers' classroom evaluation, to facilitate timely summary and reflection. To build a new teaching model, we should take artificial intelligence technology as the basic means to provide students with intelligent learning and teaching environment. Intelligent teaching equipment and software can bring students a more efficient learning experience. Hu (2021, pp. 149-150) conducted a research project titled " Research on the Teaching Reform of Accounting Major in Higher Vocational Colleges in the Era of Artificial Intelligence " The results indicated that In the era of artificial intelligence, accounting professionals have changed in the face of social needs, Enterprises seek accounting personnel from a simple technical operation to management decision-making change; The era of artificial intelligence puts forward new requirements for the training of accounting talents in higher vocational colleges, The research found that: First, Improving the teaching methods, In the teaching process, make full use of information teaching means, micro class video and MOOC and other tools to fully mobilize students' subjective initiative, Cultivate students' professional judgment ability and the ability to analyze and solve problems, To adapt to the requirements of financial intelligence. In addition, teachers also need to take the initiative to get involved in artificial intelligence, robots, big data, and financial cloud Internet technology and understand the modern working principles and working methods such as financial robots and financial sharing centers.

Construct the academic guidelines of artificial intelligence-assisted teaching in accounting of Shanxi University of Finance and Economics.

AI According to the results from this study, teachers' use of AI teaching has many benefits, which can not only improve the comprehensive quality of teachers themselves, but also improve the overall teaching quality of the school. Therefore, it mainly puts forward some guidelines for teachers to use artificial intelligence assisted teaching in accounting course teaching. The academic administration guidelines for artificial intelligence-assisted teaching in accounting are composed of five units; Namely: 1) Background and objectives of AI-assisted teaching 2) The application of artificial intelligence-assisted accounting teaching 3) Evaluation and monitoring for using artificial intelligence-assisted accounting subject teaching. 4) The security and privacy of AI-assisted teaching and 5) Measures and guidelines for academic administration guidelines of artificial intelligence-assisted teaching in accounting. Among them, teaching evaluation and supervision are the most important in teaching artificial intelligence-assisted accounting at Shanxi University of Finance and Economics. First of all, artificial intelligence plays a very important role in teaching evaluation and supervision, which is mainly because artificial intelligence can provide efficient, objective, accurate and timely teaching evaluation, which is conducive to the timely update of teaching methods. Secondly, AI can realize personalized teaching supervision for students. In addition, real-time teaching feedback and improvement suggestions and new teaching methods, so as to improve the overall teaching effect of the school. Teachers' use of AI teaching has many benefits, which can not only improve the comprehensive quality of teachers

themselves, but also improve the overall teaching quality of the school. Therefore, it mainly proposes some policies for teachers to use artificial intelligence assisted teaching in accounting course teaching.

The guideline was based on interviews with three Chinese experts. Two of these experts are accounting professors at Shanxi University of Finance and Economics, and they are engaged in artificial intelligence accounting teaching and research, while the other expert is a professor who has been engaged in management work for many years. Their suggestions end.

The concepts of the guidelines for developing desirable characteristics and behaviors of art students in higher vocational colleges were found relevant to the research results of Xun Miao (2023) in that influenced: lack of innovation on the Internet, leads to the overall quality of accounting teaching evaluation and target still a big gap, the school must deepen to the Internet and education comprehensive penetration around teaching evaluation reform to improve the quality of talent training, real performance for the social high-quality skilled talents of social responsibility. Under the new situation of Internet +, the teaching evaluation system of accounting majors is the driving force to promote the personalized development of students and an important prerequisite to ensure the training quality of accounting professionals in secondary vocational colleges. In this way, we must actively change our ideas, combine the educational value of the Internet, optimize the relevant evaluation standards accordingly, expand the evaluation content, and establish the evaluation mechanism of multiple subjects to realize the educational value of the evaluation activities.

Suggestion

Recommendation for the implementation:

1. Schools need to create sound guidelines for a sound and effective AI-assisted teaching system.

2. Education departments must "vary by person" and develop AI system training programs for teachers and students in different majors.

Recommendation for further research:

1. Managers can consider obtaining multi-dimensional data of accounting AI-assisted teaching from the following aspects: 1) Student data: to understand students' grasp of accounting knowledge, learning progress, achievements, and employment problems. This data can be collected through the accounting curriculum platform, the online homework and exam system, and the school employment platform. 2) Teacher data: to understand the teaching methods and teaching styles of accounting teachers, as well as their learning evaluation and feedback to students. The data can be collected through the teaching management system, the teacher evaluation system, and the teaching logs. 3) Course data: to understand the difficulty, content, and teaching methods of accounting courses. This data can be collected through the course syllabus, lesson plans, and materials. 4) School data: to understand the subject setting, educational resources, student demographic information, and school culture of the school

accounting major. These data can be collected through the school management information system, student surveys, and school reports. 5) External data: to understand the development trends, policies and regulations, and academic research results in the accounting field, etc. These data can be collected through professional accounting reports, policy documents, and research papers. By obtaining these multi-dimensional data, administrators can better understand the students 'grasp of accounting knowledge, teachers' teaching situation, and the education situation of school accounting majors, to better make teaching plans and management decisions. At the same time, these data can also be used to analyze students 'learning behavior, teachers' teaching styles, and school disciplines to find potential problems and improvement directions.

2. Strengthen communication and discussion with experts in relevant fields, obtain their opinions and suggestions, and promote interdisciplinary cooperation and knowledge

References

Darayseh, A. A. (2023). Acceptance of Artificial Intelligence in Teaching Science: Science Teachers' Perspective. **Computers and Education: Artificial Intelligence**, 4.

Cronbach,.L. J. (1951). Coefficient. Alpha. and. the. Internal Structure. of. Tests. **Psychometrika.**16(3),297-334.

Dennis, M. A. (2023). **Encyclopedia Britannica**. Marvin Minsky: 259-277

Ding, G. (2022). Research on the Personalized Learning Path of Higher Vocational Accounting Education Based on Artificial Intelligence. **Contemporary Accounting**, 2022 (20): 57-59

Ding, G. E. & Chen, D. M. (2019). Analysis on the Influence of Artificial Intelligence on Higher Vocational Accounting Teaching. **Wireless Internet Technology**, (17), 101-102.

Hu, J. Y. (2021). **The Status Quo and Challenges of Educational AI-assisted Teaching in the AI era**. Technology and Innovation, (02), 149-150. Access through doi:10.15913/j.cnki.kjycx. 2021.02.057.

Hui, X.P. (2023) Dis Li cussion on the Design of Educational Administration System in Higher Vocational Colleges Based on Big Data. **Tech Vision**, 2023 (10): 222-224

Jiao, Y. C. & Zhu, X. L. (2022). Application of Artificial Intelligence in University Teaching: Current Situation, problems and future prospects. **Shandong Higher Education**, (04), 34-42.

Li, D. (2023). Improvement Strategy of Educational Administration in Universities Under the Support of Big Data Technology. **Journal of Harbin Vocational and Technical College**, 2023 (3): 137-139

Li, J. (2023). Since the New Century, the Distribution of Teaching Management in Chinese university.es — Visual Knowledge Graph Analysis Based on CiteSpace. **Heilongjiang Science**, 2023,14 (11): 49-5462

Li, L. (2023). Exploration on the Reform of Computer Teaching in Higher Vocational College Under the Information Background. **Electronic Communication and Computer Science**, 5 (1), 150-152.

Li, Q. (2023) Research on the Digital Development of Applied Local University Academic Administration in the Era of Big Data. **Information System Engineering**, 2023 (4): 19-21

Lu, Y., Nie J. C. & Shen H. Y, Li M. R. (2022). **Research on the Improvement of Undergraduate Accounting Talent Training Mode in the Era of Big Data Advances in Education**, 12,1099.

Srisaat, B. (2002). **Basic Research**. Bangkok: Suveeriyasarn. 103