Research Article

Training Mode of Innovative Accounting Talents in Colleges Using Artificial Intelligence

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With the rise of big data revolution, a new generation of artificial intelligence (AI) is gaining momentum and the AI era will come strongly. However, the accounting profession is also showing a booming trend in colleges and universities, which, as the main base of higher education talent training, also undertake a considerable part of the task of training accounting talents. As traditional accounting is gradually replaced, finance professionals are being forced to gradually change to management talents. In the information era, how to realize the transformation of talent cultivation mode of financial management professionals, how to use modern technology to realize the deep integration of AI and education teaching, and how to realize the innovation of intelligent classroom teaching mode are the challenges facing the innovation of applied talent cultivation mode in colleges and universities. The article combines the changes brought by AI to the accounting industry, analyzes the current situation of accounting talent cultivation mode in colleges and universities, sorts out the challenges brought by AI to college accounting talent cultivation, and proposes that the college accounting talent cultivation mode should be further improved in terms of talent cultivation structure, cultivation plan and goal, and cultivation ideas and methods. The experimental results show that the average application time of AI basic scheduling algorithm is 1.47 h shorter than that without AI basic scheduling algorithm, which can not only increase the total number of tasks in a planned and controlled way but also ensure the effective reduction of the whole task running time in the platform. Therefore, the AI-based innovative accounting talents cultivation model in colleges and universities, exploring an excellent new model for cultivating innovative talents in accounting professions, enables the innovative accounting talents cultivated in schools to meet the needs of society and enhance their irreplaceability.

1. Introduction

With the rise of the big data revolution, a new generation of AI is gaining momentum, and the AI era will be powerful [1]. The quality of talents has become an increasingly important issue for the public [2]. Currently, in the era of "Internet+", AI information technology is developing rapidly, and traditional accounting faces the risk of being replaced by AI due to the solidified business content, high repetition rate, and simple operation process [3]. Higher education in application-oriented schools is in a period of reform and development, and the ways and methods of cultivating application-oriented talents are being explored continuously [4]. Therefore, the concept of construction of intelligent classroom for financial management majors in AI era can promote the intelligence of teaching process and students, which helps to improve the quality and efficiency of financial management professional talents cultivation [5]. As an important place for the output of accounting talents, colleges and universities need to reflect and update the talent training mode in time to meet the new requirements for accounting talents' skills in the AI context [6].

With the development of China's capital market and the continuous standardization of corporate management, financial management has become increasingly important and its status in the theoretical and practical circles has been increasing. Today, China is facing the construction of an innovative country, and the key link is to build a high-quality innovative talent team [7]. Universities are the place where talents gather and play an important role in knowledge

innovation and technological innovation. Therefore, universities will certainly play an important role [8]. For universities, it has become inevitable to improve the teaching system of big data and machine intelligence, reduce the human management cost and resource cost of AI labs, and allow students to build AI environments flexibly and quickly [9]. This indicates that the financial talents who can only do accounting and prepare reports in the past can no longer meet the needs of the current economic development [10]. It is difficult to meet the increasingly high standards of companies in recruiting financial talents by merely holding a practice certificate. Innovative talents who understand both financial knowledge and enterprise management are the inevitable choice to adapt to the current economic situation [11].

Accounting is a people-oriented and knowledge-intensive industry in which business combines technicality and practicality. Employees should have certain practical work experience while mastering basic accounting knowledge such as accounting and tax law [12]. However, there are many problems in the information construction of universities, such as duplicate construction of information systems, inability to expand flexibly, lack of uniform standards, difficulty in integration, and lack of centralized management [13]. AI is highly practical and applied, and the traditional classroom teaching mode is single and cannot meet the actual teaching conditions [14]. Therefore, online experimental learning is a very beneficial teaching method [15]. Therefore, it has become an inevitable trend to improve the complete industrial system from data collection to AI model training, reduce the cost of resource monitoring during AI training, improve the efficiency of resource use, and allow R&D personnel to obtain AI training models quickly and efficiently.

The innovation points of this paper are as follows.

(1) This paper systematically studies the innovation and development of accounting and technology talents from the perspective of artificial intelligence. The research of accounting and finance on the innovation and development of talent compliance in the AI era extends to secondary schools, enterprises, and society in addition to accounting and finance education in universities.

(2) The technical architecture of the AI-based accounting learning platform can help individuals to evaluate themselves purposefully and accurately, enhance their knowledge of their own level, and understand their own shortcomings for self-development, management, and career planning.

(3) AI is committed to systematically integrating current developments in artificial intelligence, integrating multidisciplinary knowledge, and fully considering the teaching needs of some universities to design and develop a teaching system suitable for experimentation and learning.

The research framework of this paper contains five major parts, which are arranged as follows.

The first part of this paper introduces the research background and significance and then introduces the main work of this paper. The second part introduces the work related to the cultivation of innovative accounting talents in universities, AI. The third part defines and constitutes the talent cultivation model and the technical architecture of the AI-based accounting learning platform so that the readers of this paper can have a more comprehensive understanding of the idea of constructing an AI-based innovative accounting talent cultivation model. The fourth part is the core of the thesis, which describes the application analysis of AI in the innovative accounting talent cultivation model of universities from two aspects: the analysis of cloud computing security audit and the analysis of IaaS core architecture security. The last part of the thesis is a summary of the full work.

2. Related Work

2.1. Cultivation of Innovative Accounting Talents in Colleges and Universities. The diversified environment for accounting development in China has benefited from economic globalization. Markets that are becoming increasingly open and government macroregulation that is becoming increasingly strong coexist. The advancement of information technology, such as artificial intelligence, presents both an opportunity and a challenge for the accounting work environment to change. Traditional accounting education in colleges and universities is based on fundamental accounting, which no longer meets the needs of social and economic development. Higher education is the foundation for training financial management talents, and the value placed on financial management talents by society as a whole and the training environment provided are necessary conditions for their development.

Neller [16]conducted a study on the talent cultivation model of Canadian vocational colleges [16]. Cowan [17] proposed to set up a "diversified" curriculum system, scientifically lay out the structure of professional courses, integrate with the school's advantageous disciplines, and experiment the "science and technology + accounting" curriculum [17]. "Vinichenko et al. [18] summarized several mainstream talent training models and briefly discussed each model and then sorted out and summarized the successes and shortcomings of international advanced talent training models [18]. Accounting talents training, there is a need to increase the investment in the teaching practice of analysis and control courses as well as increase the knowledge of management, business, and its professional core competencies to cope with the future employment pressure [19]. Spector and Jing proposed the core concept of the talent training model under the modern vocational education system, which mainly emphasizes on changing the traditional talent training concept and extending and expanding the talent training program [20].

In order to meet the trend of cultivating innovative talents in colleges and universities, and make college accounting education adapt to the new situation of higher education development and the new requirements of social

employers, colleges and universities must be brave to explore and organically integrate the innovative talent cultivation concept into the training mode of skilled accounting talents for the cultivation of innovative talents.

2.2. AI.

2.2. AI. The reform and practice of "AI + education" have brought new challenges to the training of financial management talents. The traditional teaching model has not been well integrated with the impact and influence of AI development on the industry in the process of talent training. Nowadays, AI-related industries are developing rapidly, and all industries are integrating AI. There is currently a great demand for AI professionals in society. Advances in AI have driven changes in the accounting work environment, making an enterprise's finance department more closely connected to related internal departments. The application of financial sharing technology has made financial work more efficient and transparent.

According to Chrisinger, in the era of AI, it is important to focus on the interdisciplinary expansion of students' three-dimensional knowledge structure and establish a "financial knowledge plus" composite talent training model [21]. With the rapid development of modern network technology and mobile communication technology, Akgun and Greenhow [22] have not only changed people's life and work but also changed the way of education and knowledge acquisition [22]. Lee and Lee [23] proposed a transformation strategy for the training mode of accounting talents in colleges and universities in the AI era, which should start by adjusting the direction (establishing "Pan-accounting" concept), optimizing the system (establishing a hierarchical curriculum system), and changing the mode (integrating information technology tools) [23]. While abandoning the underlying technical support for virtual machines, Fiok et al. [24] chose to combine the containerization technology of Docker and the container scheduling scheme of Kubernetes to achieve efficiency and practicality in cloud computing platforms [24]. Sijing and Lan [25] pointed out that by adopting the AI talent development model, companies can not only gain financial rewards but also build a good social image [25].

AI is a young discipline that is in line with the trend, and it is very important to keep up with the times, target, and unify teaching. Therefore, the cultivation of financial management professionals needs to adapt to the social needs in the AI era and promote universities to explore, research, and construct the training mode of financial management professionals in the transition period.

3. Construction of Innovative Accounting Talents Training Mode Based on AI

3.1. Definition and Composition of Talent Training Mode. At a university, talent development is the fundamental task [26]. The time lag between economic events and accounting has narrowed, transforming the former accounting after the fact to accounting simultaneously with the occurrence of economic events. The new accounting service system breaks through geographical limitations and enables online real-time bookkeeping [27]. The definition of the talent development model can be explained as the internal needs of events and problems and the interrelationship between events that can be described directly. It is the knowledge that exists between theory and practice, a system of connections between goals and reality. In today's AI era, schools should clearly cultivate talents who can apply, operate, and maintain intelligent systems and who can skillfully use information technology on the basis of traditional work [28]. Therefore, the composition of the innovative talent training system in universities is shown in Figure 1.

First of all, the goal is the policy and foundation of talent cultivation mode. Colleges and universities take cultivation as the foundation and fundamental starting point of talent training and establish a good set of cultivation methods and feedback basis accordingly. Therefore, the accounting talents cultivated by colleges and universities should update the cultivation target in time, optimize the cultivation structure, and cultivate compound talents with financial accounting, analysis, and decision-making ability. Due to the short academic period in most universities, some choices need to be made when setting theoretical core courses [29]. Docker technology is the most important container technology in AI. To understand Docker, we need to understand the operation mechanism of containers from two core parts: Namespace and control group. This type of driver is similar to a bridge driver. It needs to load some binary code on each client and then convert the JDBC calls from the loaded client API to Oracle, Sybase, Informix, DB2, or other DBMS transports. Thus, given two by-point sets,

$$A = \{(A_1, w(A_1), (A_2, w(A_2)), \ldots, (A_m, w(A_m)))\},$$
$$B = \{(B_1, w(B_1), (B_2, w(B_2)), \ldots, (B_m, w(B_m)))\}, \quad (1)$$

where $w(A_i), w(B_i)$ denotes weight.

With the support of container technology, a large service system can be composed of many containers hosted by different applications. Compared to C++, the removal of the pointer part and the elimination of some design direct memory handling actions make the technical syntax simpler to use, lowering the values of GFI and RMSEA and reducing the learning burden. The fit between the model and the survey data is better if the values of both GFI and RMSEA meet the requirements of the model fit. The GFI structure can be defined as

$$i_t = \sigma(W_i x_t + U_i h_t - 1 + V_i c_t - 1 + b_i), \quad (2)$$

where x_t denotes input data of the current time step (T time), i_t is the input door, and f_t is forgetting, which determines the retention degree of input data.

In the complex real-world environment, the architecture of the virtualized data center, access layer in general, is increasingly flattened and globalized, and the server access structure is shown in Figure 2.

Secondly, the process of cultivating innovative talents in universities is the intermediary of the whole talent cultivation. It is necessary to find out the corresponding

countermeasures according to different objects and follow the system and method of talent cultivation. Containers are essential processes running on a host. Different containers isolate resources from each other so that the processes are not disturbed and can be in a relatively independent environment [30]. The training of accounting talents in colleges and universities should aim at cultivating students' problem-solving ability in complex environments, focusing on cultivating students' ability to relate theory to practice, data analysis and processing, and professional judgment. Predictive learning is performed according to the completion of these intermediate learning objectives. One sample R is randomly taken out from the training sample set each time, and then, k nearest neighbor samples of R are found from the sample set of the same kind as R, and then, the weights of each feature are updated as follows:

$$W(A) = W(A) - \sum_{j=1}^{k} \text{diff}\left(A, R, H_j\right), \tag{3}$$

where diff (A, R, H_j) is the difference between R_1 and R_2 on the characteristic A.

Finally, the specification requirement of innovative talents in universities is an important system and key link to form the talent cultivation mode, and it is also an innate condition and strong guarantee factor for the cultivation of innovative talents, and the talent cultivation specification includes teaching, management, and other systems. Let X_1 be the cultivation target, X_2 be the cultivation process, X_3 be the cultivation system, X_4 be the cultivation evaluation, and y denote the result derived from talent cultivation. Let

$$y = f\left(X_1, X_2, X_3, X_4\right). \tag{4}$$

Then, the function of Talent Training Mode Construction is as follows:

$$y = a_1 f\left(x_1\right) + a_2 f\left(x_2\right) + a_3 f\left(x_3\right) + a_4 f\left(x_4\right). \tag{5}$$

The specific training objectives of accounting talents in colleges and universities should be divided according to different levels, with more emphasis on cultivating their practical skills and equipping them with the ability to learn independently to meet the needs of different positions. In order to implement lightweight virtualization services in the Linux kernel, the global resources are encapsulated and an independent resource environment is assigned to each Namespace. It encapsulates the code of different software and the core libraries of the required operating system in separate containers that run in their own sandbox environments. The language is application-oriented and application-specific, with a syntax that limits the timing and eliminates the pitfalls of multiple inheritances.

3.2. Technical Architecture of Accounting Learning Platform Based on AI. According to the connotation and main mode of mobile learning, the mobile learning platform can be designed according to three modules: browsing, local application, and publishing management. It can be accessed directly through the browser of mobile devices, the local

application downloaded to mobile devices, and application publishing background management functions. According to the educational philosophy of multiple intelligence theory, students need to develop their multiple intelligences and integrate humanistic courses in learning, communication and leadership skills, and independent critical thinking skills. The curriculum is integrated into the curriculum system so as to form a curriculum system that cultivates the goal of all-round development. It is assumed that the reality of talent training in universities is that

$$Ry = f\left(X_1, X_2, X_3, X_4\right) \geq 0. \tag{6}$$

The desired result is

$$Ey = f\left(\overline{X_1}, \overline{X_2}, \overline{X_3}, \overline{X_4}\right) \geq 0. \tag{7}$$

Then, the difference between the two is derived as

$$\begin{aligned} D &= \|Ey - Ry\| \\ &= \left\| f\left(\overline{X_1}, \overline{X_2}, \overline{X_3}, \overline{X_4}\right) - f\left(X_1, X_2, X_3, X_4\right)\right\|. \end{aligned} \tag{8}$$

AI-based accounting allows each workload to have its own dedicated application scheduler and to understand the specific operational requirements for its deployment, expansion, and upgrade. The training of innovative accounting talents focuses on developing students' ability to solve practical financial problems creatively and to deal with accounting matters flexibly, solving all accounting business problems at work efficiently. Therefore, the curriculum system for training innovative accounting talents is shown in Figure 3.

First, the part directly accessed through the browser of mobile devices includes public information and teaching resources. In other words, the desktop system originally installed on the local computer is deployed, distributed, and managed in the backend data so that users can access their desktop system environment at any time and from any party through any kind of device. The principle is to deliver the remote "operating system" to the talent training standard through the network and virtual delivery, which is the condition to ensure the successful completion of training objectives and sustainable development. It will be constantly adjusted, monitored, and controlled throughout the training process and summed up, adjusted, or corrected in due course. Therefore, it is necessary to create different virtual machines, install different virtual machine systems, and allocate their physical resources in a physical machine operating system itself. In practice, the expected results are often greater than the actual results, and the above equation can be converted to

$$D = f\left(\overline{X_1}, \overline{X_2}, \overline{X_3}, \overline{X_4}\right) - f\left(X_1, X_2, X_3, X_4\right). \tag{9}$$

Secondly, native apps on mobile devices include Android and IOS apps that are only available after login. It covers mainly the Web, mainly what can be accessed after login. The mutual interference of Namespaces is reflected in the different containers. Through Namespaces, it is easy to isolate programs running in the same real system, making programs in different Namespaces invisible to each other
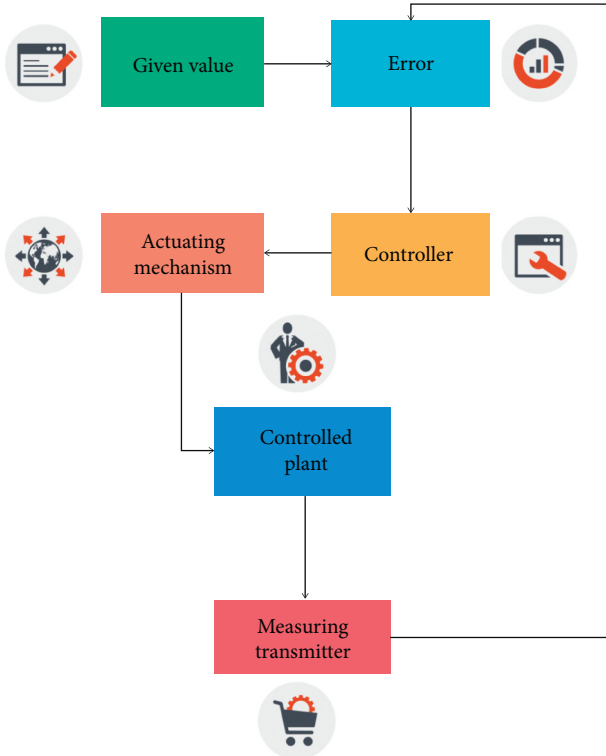
FIGURE 1: System diagram of innovative talents training.

and achieving the effect of virtualization isolation. Programs running in the same container have the same Namespace, so multiple programs running in the same container affect each other but cannot be perceived by run times in other spaces. The information generated by training is feedback to the talent development goals and also influences the training system, training process, and training goals, which in turn serves them. Namespace has the advantage of caching a large amount of non-real-time data locally, finding all eligible nodes, and can reduce traffic congestion caused by frequent communication with the server. After finding all eligible nodes, the load of each node is further calculated based on the weights of each influencing factor.

$$
\% \quad W(i) = a_1 * k_1 * C_{(i)} + a_2 * k_2 * M_{(i)} \\
+ a_3 * k_3 * B_{(i)} + +a_4 * k_4 * D_{(i)} + +a_5 * k_5 * G_{(i)},
$$

(10)

where $G(i)$ is the GPU resource usage by node in i

Finally, application publishing backend management is used to publish and manage the applications in the platform. When the business scale is large, the application is complex, there are many application frameworks, the cluster size and nodes are large, there are many task types, and using Docker Compose is overwhelming. The orientation of university teachers and schools is to cultivate application-oriented talents because the main purpose of cultivating talents in universities is to provide the talents needed by society and enterprises and try to match with them and also to avoid the shortcomings of traditional talents cultivation and improve them

continuously, that is, the talents cultivated in universities are mainly "useful". The purpose is to develop talents who can be used. Therefore, calculating and operating data at the local end greatly reduce the pressure on the server, and in addition, it is possible to implement targeted operations according to the needs of heterogeneous users.

4. Application Analysis of AI in Innovative Accounting Talents Training Mode in Colleges and Universities

4.1. Security Audit Analysis of Cloud Computing. The log information of the cloud system allows you to view the operation and maintenance of the system, record every security event, investigate and study, etc. The object of the security audit includes the cloud service operation and operation and maintenance logs to provide a basis for reviewing violations afterwards. Since mobile learning is highly open in terms of resources and learner identity, it poses certain threats to information security and needs to be customized in terms of security. The bastion must also be combined with network layer security measures such as network isolation and VPN to be effective, forming a closed security audit space for cloud computing security audits. The storage IO performance charts before and after the virtualization construction at the university are shown in Figures 4 and 5.

First of all, we need to form a perfect log record and standardized log audit process, record the user number, login date, and time, as well as the service content, application success, and other related system records related to account information security and other related log contents. Learners can obtain information in the "cloud" according to their needs. Learners can simply submit their search terms and get access to resources with similar conditions. All users can also add and modify learning resources, upload resources freely, and improve the resources in the cloud resource library. Due to the limitation of students' level and the characteristics of accounting profession, most of them focus on the education and teaching of accounting profession and rarely discuss and analyze the rationality of related operations and various possible processing methods in depth. According to the questionnaire survey of two hundred people, the expected teaching methods of innovative education courses are shown in Table 1.

According to the demand of market and society, satisfaction is the goal that universities pursue, and the satisfaction of society and enterprises will be directly linked with the talent cultivation of universities. At present, the problems of mobile devices affect the development and popularity of mobile learning, mainly in that the information processing capability is far inferior to that of ordinary computers, and most mobile devices only support protocols, thus limiting the transmission and sharing of multimedia resources on the Internet. In contrast, Docker takes up fewer resources and facilitates the deployment and operation and
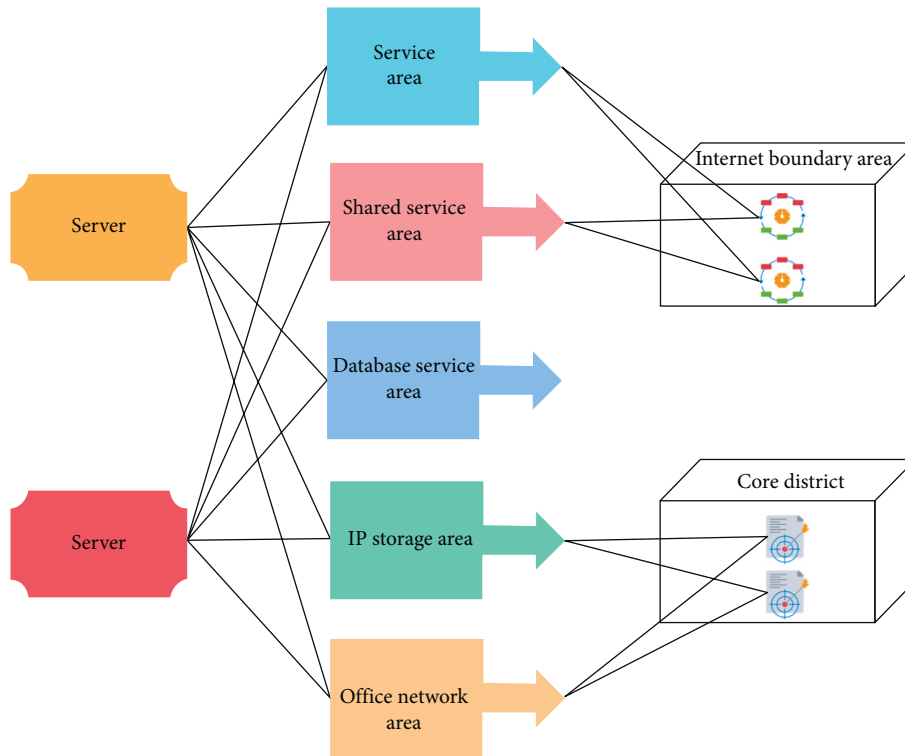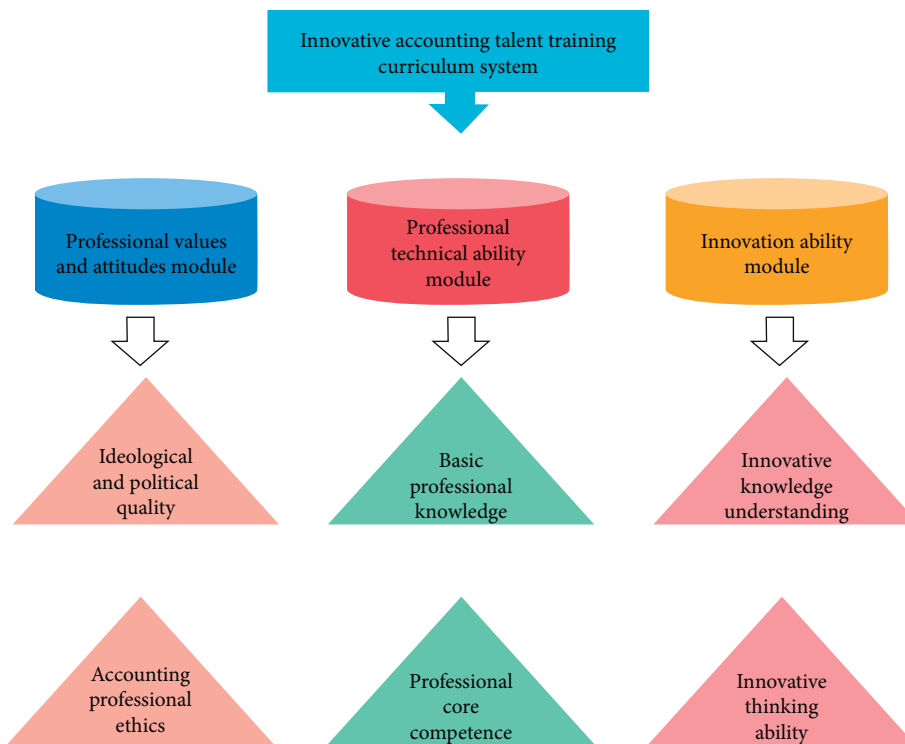
FIGURE 2: Server access.

FIGURE 3: Innovative accounting talent training curriculum system.

maintenance of projects to a greater extent. With better isolation and compatibility, the startup time is much faster than traditional virtual machines, which greatly reduces the waiting time.

Second, effective measures such as backup logs and monitoring software are taken to achieve the validity and integrity of user activity logs. In contrast, traditional virtual machine technology requires a complete set of operating
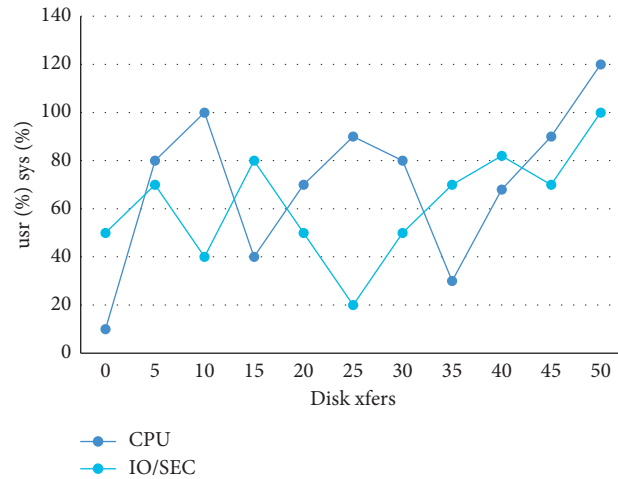
FIGURE 4: Storage IO performance chart before virtualization construction in colleges and universities.
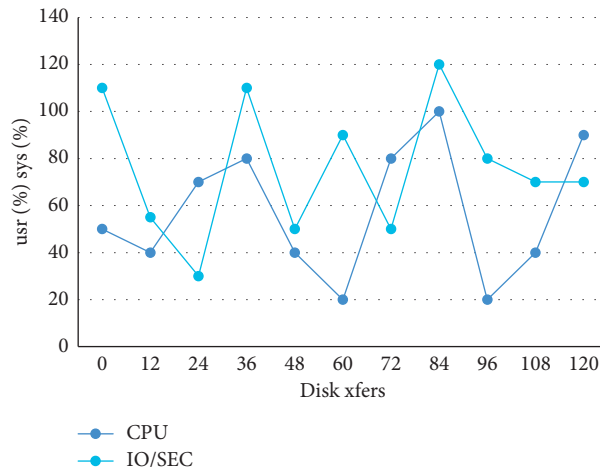

FIGURE 5: Storage IO performance diagram after virtualization construction in colleges and universities.

system architecture, virtualizing multiple operating systems on the basis of hardware devices. A centralized data center needs to be built, including educational information resource servers, a virtualized resource operation environment, and user access terminals for providing cloud services and mobile learning services. In the process of information storage and transmission, the application of secure storage technology and data encryption transmission technology can effectively prevent the loss and leakage of user information and learning materials caused by virus invasion, internal personnel leakage, and abuse of administrator privileges. Since the CPU, memory, and other resources required for programs running in Docker containers directly depend on the physical set resource configuration, there is no need to revirtualize a whole set of hardware facilities. With the rapid increase in network speed, the training speed of AI training models will also take a qualitative leap. A comparison of the model training iteration speed before and

after Ceph distributed file system optimization is shown in Figure 6.

Finally, a data security audit is performed when the type selected is a virtual machine. A virtual machine on this host serves as one end of the security audit while the other end is connected to the outside. All virtual machines on that host are the security audit's end nodes. Its main advantage is that it gives application developers a powerful tool for scheduling stateless Docker containers without having to deal with the infrastructure. In cross-cloud environments, it also provides a standard deployment interface and templates. There are a variety of sources and types of users due to the relatively open nature of the cloud education platform. As a result, user roles must be classified during registration based on their information and resource needs, such as subject specialties, learning levels, and age characteristics. The server sends commands to the kernel via the message queue, receives the results, and then sends the results to the front end.

TABLE 1: Teaching methods of expected innovative education courses.

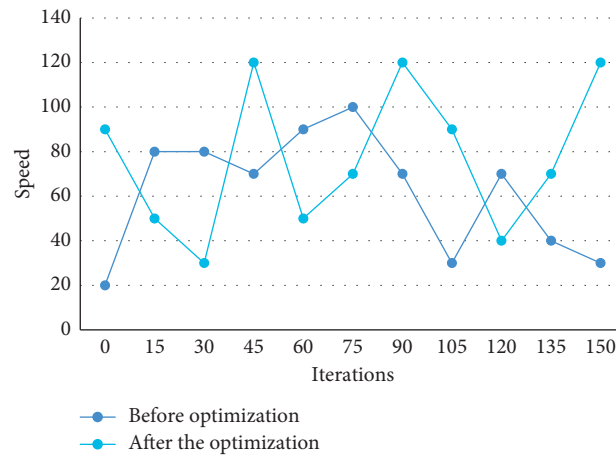| Option	Lecture (%)	Case analysis (%)	Entrepreneurship simulation (%)	Consulting and answering questions (%)
Total number of people	14	21	39	26

FIGURE 6: Comparison of iterative speed of model training before and after optimization of Ceph distributed file system.
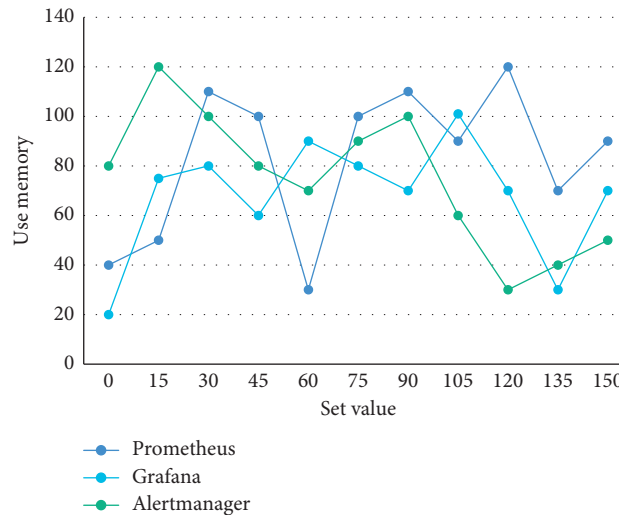

FIGURE 7: Utilization rate of CPU in each container.

4.2. Security Analysis of IaaS Core Architecture. The security of server virtualization is directly related to the security of upper level virtual machines, so the virtual processing system itself must provide adequate security mechanisms. If the server vulnerability overflows and the client takes control of the physical resources with high-level execution privileges, the consequences are incalculable. For users, they do not have to care about the underlying infrastructure such as hardware, operating system, and system resources. Instead, they just focus on the design of microservices and the invocation relationships between microservices, thus providing different fine-grained quality-of-service levels for different services. All iPython kernels are used only to perform compilation and execution commands, and file management is server-based. When the data provided by

cAdvisor is captured properly by Prometheus service, the performance data collected by Prometheus can be queried by various computation commands and displayed in the bottom result area. The internal CPU utilization of Prometheus, Grafana, and Alert Manager is shown in Figure 7.

First, the added hardware and software facilities, applications, and drivers are authenticated and trusted through digital signatures, and the authentication check begins. Find out which are the key elements that affect the quality of talent cultivation among the elements of college talent cultivation model construction, and then solve them. Professional courses should focus on fundraising management, investment management, financial budgeting, financial control, etc. to reflect the ability of colleges and universities to cultivate students' ability to acquire and analyze financial

TABLE 2: Operation status of platform tasks.

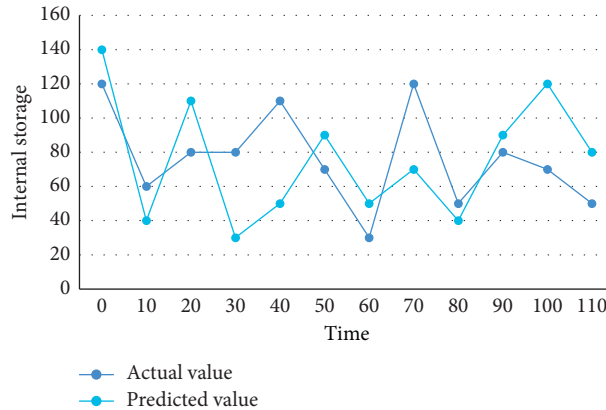| Task name	Running time		
	Model training (h)	Data processing (h)	Data annotation (h)
The AI basic scheduling algorithm is not used	2.56	1.98	2.08
Use AI basic scheduling method	1.55	1.23	1.64

FIGURE 8: Comparison between actual value and predicted value of CPU resources.

data in the AI era. Both theoretical courses and practical processes should be used to test students' learning effects through different forms of testing methods throughout the teaching process. When remote management and control of virtual servers are required, secure access mechanisms should be used. Common Web management and telnet remote management should be strictly controlled, unnecessary functions should be stopped in time, and encrypted access verification should be used.

Next, check that each virtual server opens only the corresponding application service interface and closes all other service ports. Universities should create a real school-enterprise cooperation environment, strengthen the construction of discipline resources, such as the establishment of on-campus internship base, equipped with relevant internship equipment, and cooperate with off-campus enterprise internship base. Since the platform selects the destination node for the task through the basic scheduling algorithm of Kubernetes when the task is established concurrently, a set of test data that appears frequently in the test process is selected for testing, and the results are shown in Table 2.

Compared with the algorithm without AI basic scheduling algorithm, the average application time of the algorithm using AI basic scheduling algorithm is reduced by 1.47 h, which can increase the total number of tasks in a planned and controlled manner while ensuring the effective reduction of the running time of the whole task in the platform.

Kubernetes has various functions such as resource scheduling, container publishing, state monitoring, flexible scaling, rolling update, fault recovery, service discovery, and load balancing, which can realize large-scale cluster management of distributed container applications. So, the system

is based on iPython kernel, and Jupyter supports multi-language compilation. For example, in R language learning, the corresponding kernel can be installed in Jupyter to support parsing and compilation. The data analysis by ARIMA model yields the predicted values of the resource data. The comparison between the actual and predicted values of CPU resources is shown in Figure 8.

Finally, before updating the system, we check the compatibility and compliance, standardize the management of the system, track the system vulnerability in real time, and compile the corresponding status report. Under the background of "Internet+", the whole business process of financial management can be integrated by purchasing software related to securities investment and building a resource-sharing platform for financial management courses.

Kubernetes publishes applications to all servers in the data center in an intelligent way, trying to reduce a lot of manpower. The user visits the web page and edits the code in the code box. The browser can save the user code, output the result, and submit the compilation request to the notebook server via http and WebSocket protocols.

5. Conclusions

AI has experienced years of tortuous development, and today's small-scale trial run has initially shown its strong influence, and the traditional talents of accounting are also deeply affected by it. In order to meet the new tasks of the new era, accounting majors in colleges and universities should inspire students to become front-line application-oriented talents with innovative and entrepreneurial abilities to meet the needs of society and jobs. Accounting and AI are no longer independent of each other but show the trend of cross-fertilization. Intelligent accounting will undoubtedly

lead to new breakthroughs in accounting, and every update of information technology also drives the upgrade of the learning platform. To study the problems of information technology in universities, building a set of private cloud service platform based on unified infrastructure can be a good solution to the existing problems. On the basis of adhering to the student-oriented approach, the AI-based innovative finance and accounting talents cultivation model in colleges and universities proposed in this paper promotes the positive interaction among schools, students, and society in talents cultivation by establishing and improving the intrinsic mathematical and logical models between the performance of innovative talents cultivation model in colleges and universities and public satisfaction in society. Therefore, in the AI era, the research on educational teaching innovation of intelligent classroom of financial management in applied colleges and universities is conducive to cultivating applied financial management talents, meeting the demand and supply of enterprises for financial management talents, promoting the improvement of enterprises' financial management level, and promoting management innovation and accounting reform development.

Data Availability

The data used to support the findings of this study are available from the author upon request.

Conflicts of Interest

The author declares no conflicts of interest.

Acknowledgments

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