

Research on the Reform of Accounting Teaching in Universities under the Guidance of Big Data

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Keywords: Big Data; College Accounting; Teaching reform

Abstract: In the context of the era of big data, the working environment of the accounting industry has changed, and the requirements for financial and accounting talents are also higher. College accounting students not only need to master professional theoretical knowledge and skills, but also need to actively learn the application technology of big data technology in accounting work to meet the social demand for talents. However, in the current era of big data, there are still many problems in accounting teaching in universities, which cannot ensure the effectiveness of teaching work and meet the development needs of the current era. In this context, accounting teaching in universities should be combined with the era background of big data, develop a comprehensive teaching plan, summarize rich experience in finance and accounting education, strengthen the innovation and reform of teaching, and cultivate outstanding talents required by society.

1. Introduction

In the context of big data, there are many financial personnel in Chinese enterprises, but their professional level cannot meet the requirements of the contemporary market economy for talents. At present, the shortage of professional financial personnel in enterprises is becoming increasingly serious, which will have a negative impact on the long-term development of enterprises. The reform of college accounting teaching in the context of big data can effectively break away from the constraints of time, space, and teacher strength on traditional teaching, pay more attention to market demand, quickly meet the employment standards of enterprises for finance and accounting personnel, and meet the demand for talents in an increasingly competitive society. This is of great significance for the cultivation and long-term development of enterprise finance talents.

2. The Necessity of Financial Accounting Teaching Reform in Universities under the Guidance of Big Data

2.1. Accounting Industry Reform Caused by Big Data Orientation

With the rapid development of modern technologies such as big data, data presents complex and diverse characteristics, and significant changes in the financial field have also followed. In order to achieve faster economic growth, modern enterprises need efficient financial processes, appropriate resource allocation, and accurate and efficient statistical analysis of data. Traditional financial management methods cannot effectively meet the needs of enterprise development. In order to better expand the scale of enterprises and cope with increasingly fierce market competition, enterprises must use big data technology to evaluate and analyze their investments, effectively control the cost of financial inputs, and make significant decisions that conform to their own characteristics and development laws. Only in this way can they ultimately improve their profits and achieve sustained and stable development.

2.2. Reform of Accounting Teaching Mode in Universities in the Era of Big Data

In the context of the big data model, data is complex and diverse, and network knowledge presents a trend of sharing, which together promote the transformation of the financial and accounting education model in universities. The new teaching information system collects,

integrates, analyzes, and feeds back various information, not only ensuring the quality of courses, but also gradually breaking away from the constraints of time, space, and teacher strength on traditional teaching. Under the big data model, multiple online learning platforms have emerged as the times require. Online education such as Muke Classroom and Flipped Classroom has gradually entered students' lives, providing students with an environment for online knowledge sharing and mutual assistance, while also making communication between teachers and students more convenient and quick. The traditional teaching model obviously cannot meet the needs of contemporary teachers and students. The traditional accounting teaching in colleges and universities must be reformed in order to keep up with the pace of the times and cultivate high-quality professional talents for enterprises and society.

3. Reform Strategy of University Accounting Teaching under the Guidance of Big Data

3.1. Adjusting the Training Direction of Financial and Accounting Talents

In the context of big data, corporate financial management is gradually becoming automated, resulting in a polarization of corporate financial personnel. The requirements for front-line accounting personnel are relatively low, and they only need to master basic accounting knowledge and skills. The training of such personnel is generally undertaken by technical schools, training institutions, and higher vocational colleges. For intermediate accounting personnel, they need to master computer technology and big data technology related to finance, and have strong comprehensive technical application ability. The training of such personnel is mainly responsible for universities. Therefore, universities can adjust the training direction of students majoring in finance and accounting according to the employment standards and needs of the accounting talent market, in order to improve the social competitiveness of students and increase the output of university education capacity.

Firstly, colleges and universities should clarify the training direction of accounting talents, provide guidance for the development of teaching content, and also pay attention to the cultivation of students' comprehensive application ability of accounting professional knowledge and information technology to ensure that students meet the employment standards of the accounting talent market. Secondly, according to the development trend of the accounting talent market, it can be seen that financial work will tend to develop in the direction of informatization. When selecting accounting talents, more consideration will be given to the information technology application ability of accounting personnel. Therefore, colleges and universities can develop information technology courses related to finance and accounting, such as database technology and network application technology, in accordance with the changes in employment standards in the financial and accounting market, to improve students' information technology application ability and lay a solid foundation for their future job hunting and employment. Finally, teachers should be actively encouraged to participate in the study of relevant knowledge such as CISA and CMA, and obtain corresponding certificates in combination with the functional change of financial accounting functions from traditional financial management to financial risk management under the guidance of big data, in order to provide professional knowledge and assistance for students to obtain such certificates.

In the face of changes in the accounting talent market, universities should closely follow the pace of market development. By adjusting the learning direction of students' professional knowledge of finance and accounting and developing corresponding information technology courses, universities can improve their comprehensive social competitiveness, provide a batch of high-quality talents available for the financial and accounting talent market in China, and thereby drive the rapid growth of China's economy.

3.2. Establishing a New Curriculum System

In the context of big data, the employment standards for financial and accounting talents in the talent market are constantly increasing, from the previous requirements for high academic

qualifications to the current requirements for high-level data analysis and comprehensive information utilization capabilities. Therefore, universities should effectively combine the employment standards of the talent market for financial and accounting talents when cultivating financial and accounting talents, and establish a new curriculum system to meet market development needs and promote the development of China's market economy.

When establishing a new curriculum system, the corresponding curriculum content should be designed mainly around the improvement of students' data analysis ability and information comprehensive application ability, and dedicated to cultivating the required working abilities of intermediate financial and accounting personnel of students. First of all, universities can adjust the professional courses that students study based on the professional abilities required by current accounting personnel. During course adjustment, the following aspects can be adjusted. First, backbone courses should account for 40% of the total curriculum. Second, basic courses should account for 35% of the total curriculum. Third, manual accounting courses should account for 5% of the total curriculum. Fourth, information technology courses should account for 20% of the total curriculum. Secondly, increase research on relevant knowledge of accounting computerization, effectively integrate ERP software, add relevant knowledge module content, and conduct targeted training on students' professional knowledge of accounting, so that students can well adapt to the social market. In addition, it is also possible to collaborate with enterprises to design software development, programming language, and database courses using computer technology and big data technology. In order to effectively improve students' ability to analyze data and comprehensively apply information technology, the proportion of computer courses in the overall curriculum should be appropriately increased, and advanced financial information management technology should be introduced. When teaching professional accounting knowledge, it is necessary to appropriately introduce some knowledge about the content of enterprise financial work, so that students can fully understand the situation of modern accounting work and stimulate their enthusiasm for learning relevant knowledge. Finally, it is possible to offer CIA and CMA courses, select teachers who have obtained relevant certificates, and conduct professional teaching for students, which can effectively promote the acquisition of relevant certificates for students.

Due to the transformation of the financial function from a challenger to a decision-maker at this stage, certain guidance should be provided to students in terms of cognition, and corresponding adjustments should be made to the teaching curriculum to promote students' development towards specialization and provide certain assistance for their future development.

3.3. Changing Teaching Methods

When teaching students financial professional knowledge, teachers should quickly adapt to the current situation of the financial market development, change teaching methods, and improve teaching efficiency. When transforming teaching methods, universities and teachers need to work together to complete the teaching transformation as soon as possible and promote the output of accounting professionals in universities.

Firstly, colleges and universities can effectively integrate online education methods to adjust the content and methods of financial teaching, so as to clarify the direction for students to learn financial professional knowledge and ensure the quality of financial professional teaching. Secondly, colleges and universities should also fully integrate accounting teaching with industry conditions, which can enable students to clearly recognize the shortcomings of their own abilities and carry out corresponding learning and improvement, helping students establish correct professional values and promote the overall improvement of their abilities. Finally, the construction of an intelligent teaching management system should be accelerated, and the key content of accounting teaching should be positioned based on the development characteristics of big data to ensure the quality of students' learning.

3.4. Improving the Teaching Guarantee System

In order to effectively ensure the smooth implementation of accounting teaching reform, it is also necessary to strengthen school-enterprise cooperation and select relevant information technology

partners, in order to improve the teaching security system and increase the financial accounting professional content in universities.

In terms of strengthening cooperation between universities and enterprises, universities should strengthen communication and exchange with relevant enterprises, jointly plan financial and accounting talent cultivation plans, and conduct orderly and scientific talent transfer for enterprises. Under this cooperation model, universities can introduce excellent accounting personnel from within the enterprise to regularly hold professional knowledge lectures for students (see Figure 1), so that students can clearly understand the work content and process of the industry, which helps students easily integrate into the industry in the future. During students' internships, colleges and universities can jointly discuss relevant talent training content with cooperative enterprises to achieve quantitative and targeted output for accounting students, which can effectively improve the employment rate of students to a certain extent.



Figure 1 Lecture on accounting knowledge organized by Ocean University

In selecting relevant information technology partners, in order to effectively improve students' ability to analyze data and apply information technology, universities need to continuously optimize the content of computer courses and introduce advanced information technology. Therefore, universities can find companies with higher technology and good reputation from a large number of software and technology companies, and establish good cooperative relationships. In addition, colleges and universities can work with relevant information technology partners to research and design the content of teaching systems, language programming, and software courses, and improve the ERP teaching system in colleges and universities, in order to create a good learning environment for students' professional learning and improve the quality of college teaching.

4. Conclusion

In summary, the reform of college finance and accounting teaching under the guidance of big data can effectively improve the teaching quality, enhance students' professional abilities, and help students successfully pursue job hunting and employment in the future. Therefore, universities need to fully integrate the market situation in the era of big data, clarify the teaching direction, carry out targeted teaching content, and strive to improve students' data analysis ability and comprehensive application ability of information technology, in order to provide high-quality talents for enterprises and promote the construction of China's market economy.

Acknowledgement

National Park Research Center Project: "Research on the relationship and coordinated development of giant panda National Park, local communities and tourism"(No: GJGY2020-YB004)

Sichuan Rural Development Research Center: "Research on the development of" Internet + rural tourism "in Chengdu"(No: CR1603)

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