

# The Exploration on the Change of Accounting Education Mode in the Era of "Internet Plus"

Manli Sun

Xi'an Peihua University, Xi'an, China

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**Abstract:** At present, the development of network information has greatly promoted the reform of education. The emergence of mobile Internet has become the preferred way of information acquisition and communication. The development of information technology provides more opportunities for the development of accounting education than ever. The fragmented, personalized and socialized education has become a new feature of accounting education in the Internet era. Facing the new changes brought about by the "Internet +", how to apply Internet to accounting teaching becomes a major problem on accounting teaching at present. In this paper, how to reform the way of accounting education and improve the efficiency of accounting study in the era of "Internet Plus" are discussed and studied, and the improved method is put forward.

## 1. Changes in the age of Internet plus make accounting education more diversified.

The meaning of "Internet Plus" is the combination of Internet and other industries. At present, we use cloud computing, big data, mobile Internet and other new technologies that give accounting new connotation. As the developing trend of the world, "Internet +" has gradually entered the hearts of the people, and has gradually affected and promoted the development of all walks of life.

The emergence of the Internet and the corresponding teaching and learning platform has changed the accounting education mode with the changes of the times. In the Internet times, the online education platform similar to MOOC and other teaching resource sharing centers have emerged. At the same time, the online accounting network schools have introduced smart phones to adapt to the changes of the times. The 10-minute, one-unit mobile classroom built by various intelligent systems has made learning courses fragmented increasingly. It not only provides us with convenient conditions, but also bring a series of new changes to the conventional teaching mode.

## 2. The changes in the times of "Internet Plus" bring about great challenges for accountants.

### 2.1 The new accounting service modes appear in the era.

The rapid development of the Internet is promoting social transformation and development. Besides, it also promotes the transformation and development of accounting, brings profound changes to the environment and content of accounting system. The network proxy bookkeeping, online financial consulting and other service models, cloud computing, big data and other digital innovation are increasing. The development of "Internet +" also provides a platform for information disclosure. It provides comprehensive services for enterprises in these areas of the law, intellectual property, trademark and financial analysis. Its services become more focused, and its efficiency becomes higher because of intellectualization and specialization.

### 2.2 Data control promote standardization and datalization of in the financial management work.

Traditional financial work is confined to accounting and financial analysis within the enterprise, which is hard to the external data acquisition and analysis. But "Internet +" promotes the interconnection of data platforms. Each enterprise can easily acquire the data needed to understand its

specific situation in the industry, even the development of similar enterprises in the industry. It can provide data support for enterprises to make decisions. At this time, it not only analyzes its own situation, but also the development of external environment. Therefore, "Internet +" promotes the big data management of financial management. The enterprises collect large amounts of data in the big data platform, analyze and summarize, and provide data support for decision making.

### **2.3 The "Internet +" prompts the financial personnel to provide valuable financial information for managers in the impact of the technological age.**

Financial personnel only provide four statements according to accounting standards which can't meet the needs of enterprise management. Nowadays, the rapidly updated science and technology are widely used in enterprises, such as artificial intelligence, the Internet, large data, cloud platform, etc., which bring tremendous challenges to accountants. A lot of work has been replaced by the computer which is an inevitable trend. In this situation, we need innovative thinking mode which provide different financial statements and financial indicators to owners, investors and creditors using various information and various analysis methods to make they can understand the operation of enterprises from their own perspective.

### **2.4 After the internationalization of business, the theoretical level of accountants needs to be expanded**

Although there are more and more risks of "going global", the development of international business has become a trend. With the implementation of the "one belt and one way", more and more enterprises are stepping into internationalization, which will bring great challenges to the accounting personnel. They should deeply study accounting standards, laws and regulations, national culture and so on. In the era of "Internet +", the internationalization of business has also put forward higher requirements for the development of accounting work. Accountants need to constantly update the theory of accounting to improve their comprehensive quality.

Nowadays, accounting work is no longer a single work, and it is closely linked with the network. Therefore, it requires accountants to have the corresponding network knowledge and the ability of processing data; otherwise it will reduce the efficiency of the entire enterprise. In addition, the development of order-based economy led to the rise of non-inventory production, which requires accountants to have the knowledge of cost accounting and other relevant knowledge including legal knowledge etc.

## **3. The strategies of accounting education methods responding to the industry challenges faced by accountants.**

"Internet +" has brought about the efficient operation of enterprises. At the same time, it also puts forward higher requirements for the knowledge management ability of the corporate management and the accountants. Because accounting objects, characteristics and contents have changed, accounting education mode must also change accordingly.

### **3.1 We can improve education management and strengthen the organization of the accountants.**

In the era of "Internet plus", the concept of education management needs to be innovated. The allocation of limited educational resources and the coordination of educational activities need to tilt towards the networking, informatization and intellectualization of accounting. In the management of accounting education, it is necessary to strengthen the awareness of network management, enhance the ability of teachers' application of information technology, and attach importance to the screening of network resources.

The new teacher is no longer just a teacher in traditional teaching. In the process of participating in interactive discussions, they can guide and inspire as teachers, but also supervise the contents of the interactive discussions. At the same time, they can change their network ID numbers into students'

identities and have an equal and friendly dialogue with students. It emphasizes teacher's role as inductor and support in teaching interaction, effective supervisors of teaching order, as well as listeners and active participants in interactive discussions. After class, teachers can also use the online teaching support platform to organize and analyze the discussion contents between teachers and students, and feedback to the teaching application. It can effectively improve the teaching effect, and achieve the organic integration of "Internet + accounting education".

### **3.2 We can strengthen the framework of network support platform for accounting education, establish all-round teaching resource sharing center including MOOC to lead the teaching reform.**

To construct a perfect network support platform and an Omni-directional teaching resource sharing center are the windows for connecting the network support platform for accounting education with external users. Once a trainee enters the accounting system, he can either study the accounting or share his own data. There will be a data with him for his whole life, including his graduation thesis, homework, reports even social activities which is open to employers. When enterprises need to employ accountants, it can no longer need to take exams and on-site interviews. To search in the Internet, everyone's educational background and achievements can be seen clearly.

### **3.3 We can optimize the design of web-based courses to improve students' ability to solve problems in the complex environment of the Internet plus.**

Network course is the most fundamental embodiment of "Internet + education", the core asset of supporting platform, and the key resource of accounting education in the era of "Internet +". Its design effect directly affects the quality of accounting education. Therefore, it is necessary to clarify the types of online courses, and carry out different types of online accounting courses based on the status and role of different courses in accounting education. The advancement of accounting network course adapts to the demand of accounting personnel in the new era and promotes the development of modern accounting education.

Under the mobile learning environment, the means of teaching also show a trend of diversification. The coverage of campus network, the construction of curriculum platform, and the extensive use of mobile devices provide support for mobile learning environment. To the new students growing up in the information age, the traditional monotonous teaching methods cannot effectively stimulate their interest in learning. In order to make students become the main body of learning and actively participate in learning, teachers should update the knowledge structure, use advanced information technology and choose different teaching methods timely. When we choose teaching content, we should make full use of all kinds of high-quality online resources in the mobile learning environment, take the diverse topics as part of the teaching content, organically integrate them into classroom teaching or the students' learning, and conduct teaching in a pluralistic and acceptable way. This kind of distance learning has changed the boring learning in the past which can better provide personalized teaching services for students and improve the students' ability of solving dynamic problems in complex environments.

### **3.4 We can learn from the experience of MPACC's reform pilot to promote the integration of curriculum and management talents.**

In university, MPACC(Master's degree in Accountancy) has made early explorations and deepened comprehensive reforms. The key of the pilot work is to guarantee quality, promote case teaching and strengthen the construction of practice base. At the same time, three major platforms have been built that include the public Hall of the excellent accountants, the education development forum and the competition of student cases. The most important thing is innovation, which include practical guidance, Internet trend, "one belt and one road", and financial market. MPAcc has done two major integrations. On the one hand, it is the integration of accounting courses, including financial accounting, financial management, management accounting and audit. On the other hand, it can be the integration of management personnel where there are four professors discussing with

students on stage, teach marketing, accounting, management, human resources courses, use sand table simulation to do a series of integration, and discuss and solve problems with students in the same course.

### **3.5 Major changes should be made in the aspects of enrollment, curriculum construction and faculty construction to improve students' practical ability.**

At present, the goal of accounting education is to train applied talents who can meet the needs of market economy and have an international vision. The implementation of the teaching contents related to the Internet-based computerized accounting platform, such as electronic currency settlement, remote accounting and online financial management that depends on the students' proficiency in grasping and using the information-based knowledge. Novel teaching methods such as Micro lesson, MOOC, barrage teaching, flipped classroom and mobile phone classroom are embedded in the curriculum design and reform whose focus is in the integration of accounting education and information-based courses. From teachers' aspect, accounting teachers should not only be familiar with accounting theory, but also be familiar with computer science, network science and practical knowledge related to accounting information such as information management, software operation and so on. We should make classroom teaching, cases, experiments and so on into a trinity of teaching mode where students after learning the theory can have a strong practical ability.

### **3.6 We can integrate resources from all sides to jointly carry out research on applied subjects.**

We can carry out major fundamental research which takes the Internet as the means and takes the new reform as an opportunity. Integrating the resources of training units, teachers, trainees, enterprises and accounting firms to build a large ecological system in the field of science and technology that can interact with the others. It is hoped that these topics will exert influence on scientific and technological education reform in the future, provide guidance for future accounting education, cultivate students' comprehensive quality and improve their ability to solve practical problems, and build a platform for cooperation of employers and universities. The logical thinking of applied topics firstly considers the impact of environmental transfer, such as the impact of environmental change, and the competency framework of accountants required by different stages in the Internet environment. Integrating the resources and advantages of various parties and carrying out the research on applied subjects can learn from the successful experience of foreign accounting education reform under the Internet environment. At the same time, applied subjects should design corresponding training programs for students of different levels.

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