Research on the Reform of Ideological and Political Teaching of Accounting Major under the Background of Big Data

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Abstract: In recent years, the development of information technology has played a certain role on accounting govern positions in accounting. Big data thinking and technology have had a profound role of teaching reform of the social cognition course of distance education. It not only puts forward a good method for the teaching reform of the ideological and political curriculum of distance education, but also ring new opportunities and hopes to the teaching of the social thought curriculum of distance education. Facing the new requirements of the information age, the social cognition course teaching of distance education need improvement in the concept dimension, technology dimension, resource dimension and evaluation dimension. It is necessary to improve the innovative thinking of the teaching reform of the social thought of distance education in the age of big data, innovate the information content, learning methods and appraise methods of the ideological and political courses of distance education in the age of big data, form a systematic strategy, build a work pattern of learning education, and achieve a good effect of collaborative education of all parties. Analyze the impact of big data on financial management posts, deeply study the problems in the teaching of financial management courses, propose effective strategies for teaching reform of financial management courses under the background of information age, and expect to provide corresponding reference for teaching reform of financial arrange the curriculum in the new era. By analyzing the changes of accounting profession and the new changes of enterprises' demand for accounting talents' skills In the information age, that the idea of constructing the curriculum system of information and accounting specialty from the perspective of cultivating application-oriented talents.

1. Introduction

With the continuous development of the times, education way is gradually integrated into people's daily life and learning [1]. In the information age, social education also needs to make appropriate changes to meet the characteristics and the requirements of the times' progress [2]. Human beings have stepped into digitalization, intelligence and networking, which has brought significant changes to the accounting profession. After in-depth analysis of data information, valuable information can be mined, thereby improving efficiency. [3]. It is something that can be done on the basis of a large number of basic data, and big data is also an initiative for people to improve their foundation of ability acquiring new cognition [4]. In the era of intelligence, the content and focus of accounting work as well as the demand of enterprises for accounting talents' skills have changed a lot. Now we analyze it [5].

Through big data acquisition, storage, search, sharing and analysis, people can finally visually present specific information analysis results to provide basis for accurate decision-making and improve work efficiency [6]. The social cognitive education curriculum is an substantial of the education curriculum system and play an important role in the training of distance education talents. Times are changing our life style, behavior habits and thinking mode more and more profoundly, and forming big data thinking is the point for people to control and realize value [7]. It is necessary to increase the research on cognitive laws and reception characteristics, adhere to the unity of
indoctrination and inspiration, the teaching purpose of facing the problem directly, analyzing the problem correctly and forming correct values, and achieve all-round education for all staff [8]. The combination of social education and accounting teaching can effectively change the separation of social personality education and professional education, and provide reference for teaching reform [9]. Using big data to analyze and judge teaching behavior, learners' learning habits, teaching effects, etc, so as to achieve the purpose of accurately predicting teaching and learning effects, and then improve and optimize education and teaching behavior, improve teaching quality, this is a new problem facing the social education.

2. Accounting professional courses

2.1. The Impact of Big Data on Accounting Management

The significance of informatization promotes development. of enterprises lies not only in mastering information, but also in the analysis and processing of these data. Therefore, the ability to organize, understand and analyze data has become the core competence of enterprises in financial management. High quality data is a key factor that has an important impact on accounting management. Faced with a wide range of data, financial management personnel should have the basic ability of data identification, data conversion and data validation, and screen out high-quality data that is useful for enterprises and can help enterprises make decisions. After high-quality data are available, advanced tools must be used to analyze the data. The process and standardization of accounting work will gradually industrialize the accounting work. As shown in Figure 1, accounting profession changes:

![Figure 1 Accounting profession reform](image)

Conduct scale operation by providing financial sharing services. At the same time, the group company began to set up a financial sharing center to extract common business and centralize it in the financial sharing center to centralize financial processing, so as to strengthen internal control, reduce financial management costs improve economic performance. The process and standardization of accounting work make the division of accounting work more and more detailed. Through the post fixation, accounting personnel are gradually stratified. The emergence of artificial intelligence and financial robots has brought about significant changes in accounting. Teaching of accounting management course should be changed accordingly to meet the needs of post development.

2.2. New changes of accounting skill demand

The development of accounting intelligence has spawned many new financial and accounting jobs. With the successive improvement of data analysis and information collation, the application of big data technology and the importance of accounting data for enterprise decision-making are decreasing, and a large number of non-financial data has become the key to decision-making and
control. As shown in Figure 2, there are new changes in the accounting profession:

![Image: New changes in accounting profession]

**Figure 2 New changes in accounting profession**

At present, the market needs compound talents. Accountants must have digital thinking and the ability to use information technology to handle daily affairs, and be able adapting to the transformation of information. Accounting management is a subject that analyzes data, processes data, and uses data to help enterprises make decisions. Therefore, in the teaching content of the financial management course, there are many formulas, many of which involve more complex calculations from a manual perspective. The integration of technology and financial work requires not only the basic knowledge of accounting, but also the technology of big data. Because the data is more comprehensive and the budget is more accurate, it also deepens the position of management accounting. It is connected with the knowledge change brought about by the new technology and development of the enterprise. The curriculum system is constructed according to the certificate assessment content, which can closely follow the new development and timely introduce new knowledge, new technology and new applications into teaching. By sorting out the main work skills required by big data and accounting professional work, the real business processes and data of cooperative enterprises, supplemented by corporate culture introduction, are used to build the workplace background. Through the production training base and simulation training base, students can experience the real workplace atmosphere in the learning process, and feel the career changes brought by new technologies at any time.

3. Ideological and political education reform

3.1. The Value of Integrating Ideological and Political Education into Accounting Courses

The political education curriculum requires that schools should pay attention to to quality cultivation as the point of view of social education. Social personality curriculum development in school education is to combine with other professional courses, and then combine the excellent traditional Chinese culture, excellent traditional Chinese virtues, craftsmanship spirit, etc. With the advice of professional courses, so that students can receive social personality education while mastering the knowledge of professional courses, which has also become a new entry point for the teaching reform of professional courses. The social personality course model can fully demonstrate the continuous and systematic curriculum concept. The goal of social personality education is integrated into the teaching of accounting professional education, so as to participate in the process of school education and form a complete curriculum education system. The personality education course can enrich the teaching content, and the fundamental goal of education is to establish morality and rule of law. Realize the organic combination of subject knowledge and social education content. This will not only enrich the teaching content of accounting courses, but also make the teaching content of accounting courses more in-depth. The traditional teaching of accounting professional courses only pay attention to the spread of knowledge involved in the subject, and tends to show a single tendency in teaching methods, ignoring the educational function of the curriculum itself. By using appropriate methods to connect the teaching work of accounting professional courses with the ideological and political content, pay pay attention to emotional reaction of emphasizing the teaching of professional knowledge, and strive to create an all-round curriculum system. Expand information blaze new trails teaching methods, and enhance the effectiveness of ideological and social method in overall planning.
3.2. Teaching reform measures of accounting major from the perspective of political education

Building a trinity education entirety and transforming the original social cognition course into social class reform can build a more sound education system. This way not only directly breaks the limitations of the previous personality education, but also enables each teaching course to play a part in education. With the goal of establishing a full course social education system, the personality learning content is flexibly integrated into the teaching of accounting aboral courses. Innovate teaching methods and enhance students' learning enthusiasm. As shown in Figure 3, the reform measures of accounting profession:

![Figure 3 Reform measures for accounting profession](image)

- Pay attention to ideological and political literacy
- Combination of ideological and political education and accounting
- Innovative teaching methods
- Constructing the Trinity Education System

In the process of carrying out the teaching of accounting professional courses, we can stand on the students’ point of view, find out the practical problems that students care about, and take this as a starting point. While improving the attractiveness of teaching, we can enable students to dig into the social education in combination with actual cases, and have a deep understanding of professional knowledge. Realize the natural combination of social cognitive education and accounting key courses. Attaching importance to the combination of the two to produce "chemical reaction" is not a simple "physical addition", so that the accounting key courses can have ideological and political content, students will not feel abrupt and have a sense of preaching, so that students can naturally developing education. The teaching of accounting courses and social education are seamlessly connected and neatly integrated, which not only enriches the classroom content, but also enlivens the classroom atmosphere and improves the quality of education. Pay attention to improving the social personality accomplishment of accounting teachers. Under the general trend of teaching reform, teachers, as the leading role in teaching, should fully recognize the subjectivity of students and pay attention to improving their professional quality. We should strengthen the theoretical training and party spirit education for teachers of courses, effectively improve the humanistic quality and theoretical level of teachers of professional courses, so as to help teachers to put social personality course into the whole process of professional course teaching in professional course teaching.

4. Conclusion

The information age has arrived and deeply influenced people. Social education workers need to constantly enhance their awareness of big data. The more developed the economy is, the more important the financial management is. Under the signal background, the accounting profession should constantly adjust its talent training ideas, actively carry out teaching reform, and make
teaching adjustments based on social needs. To realize the reform of accounting teaching from the perspective of social cognition course, we need to start from many aspects, including teachers, teaching methods, higher institutions. The ideological and political curriculum should form a systematic strategy, build a work pattern of social thought dissemination, and make full use of the platform to realize the good effect of resource sharing, teaching, management and service coordination. To build big data and accounting, we must reconstruct the curriculum system, introduce cutting-edge knowledge, and connect with the development of information. Strengthen the allocation of big data financial management teaching software and improve students' information literacy. Only in this way can we ensure that higher vocational accounting students have strong practical operation ability and constantly innovate teaching methods while mastering the theoretical knowledge of financial arrange, so as to lay a solid fundamental for their future employment. On the basis of fully considering the practical needs of the teaching reform of accounting major courses, taking the accounting teaching reform as the turning point, taking the ideological and political education of the curriculum as the carrier, combining the two can not only effectively solve the problem of the social cognition dullness of the curriculum, but also greatly enrich the teaching connotation and ensure the teaching quality.

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