

Research on the Innovation of Accounting Practice Teaching System under the Background of "Internet+"

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Abstract: With the continuous development of our society and the increasing improvement of Internet technology, it has been widely used in people's work and life due to its character such as convenience and rapid, huge amount of information. The traditional accounting teaching system in higher vocational education can not meet the needs of the current social development. Only by constantly adjusting and innovating the teaching system in the thought of "Internet+", can the teaching quality be improved better. This paper begins with the influence of the Internet on the accounting industry, and expounds the necessity of innovating its practice teaching system under the background of the "Internet+". Finally, combining the deficiencies of the traditional accounting teaching process of our country, some suggestions on how to innovate the practice teaching system are put forward.

1. Introduction

With the continuous development and improvement of Internet technology, people's life has gradually entered into the "Internet+" era of deep integration of the Internet and various fields of society. In this process, the development of various industries in China has been influenced by the thought of "Internet+", and the accounting industry is no exception. Therefore, the practice teaching of accounting specialty also faces this greater opportunity and challenge. Only by constantly adapting to the "Internet+" era, and constantly adjusting and innovating the traditional accounting practice teaching system, can better cultivate the "Internet+" type talents that accord with the current social development, and better enhance the students' practical ability and the innovation ability.

2. The change of accounting industry under the background of "Internet+"

2.1 The processing speed and accuracy of accounting information are greatly improved

Under the background of "Internet+", the work of accounting and the modern information technology has been greatly integrated. In this case, accounting practitioners can simplify and standardize the original tedious and complicated work through the application of some efficient software systems. In this way, the computer can be used to centralize the work of accounting, which not only greatly reduces the workload of accounting practitioners, but also improves the working efficiency and accuracy.

2.2 The efficiency of using Accounting Information has been strengthened

Under the background of "Internet+", accounting data can be transmitted quickly through the Internet platform and related information technology. In this case, audit, report check and guarantee of distant network have become a very common work mode in the "Internet+" era. The accounting information transmitted through the network can better help different units or different departments to share accounting information, so as to better improve the efficiency of accounting information.

2.3 The Security requirement of Accounting Information has been improved

Under the background of "Internet+", increasing accounting information storage begins to transfer

from traditional paper storage to electronic data storage. Although it brings great convenience to accounting practitioners, there are also some risks at the same time. Once the financial data is lost, damaged or intercepted tampering in the process of transmission or storage through the network, it will have a great impact on the financial work. Under such circumstances, the staff members enjoy the convenience of the "Internet+" era, but also need to enhance the importance of accounting information security. Only by establishing complete electronic financial data custody measures, and constantly improving their own professional ability, can better ensure the smooth development of the work.

3. The necessity of innovating Accounting practice Teaching system under the background of "Internet+"

3.1 Better meet the requirements of accounting professionals in enterprises

As mentioned above, in the context of the "Internet+", the accounting industry has changed a lot being compared with the past. In this case, as a future accounting practitioner, it is no longer enough to meet the needs of today's enterprises if they are just familiar with professional skills. In today's enterprise demands, employees not only need to have a strong professional ability, but also has a very high requirement for the use of the Internet and information technology to learn and work. In order to better meet this requirement, it is necessary to combine the Internet with the accounting practice teaching system and innovate the teaching system. Only in this way, can students better apply various financial software, and at the same time form the ability to use the Internet to work and learn constantly, so as to better improve the students' comprehensive quality, and lay a solid foundation for the students' future work.

3.2 Better improve the actual teaching standards

As a very practical subject, accounting practice teaching is a very important teaching link. If the traditional practice teaching system is adopted, students will not well adapt to the work mode and thought under the background of "Internet+", which will be very disadvantageous to the improvement of teaching standards. Only by constantly innovating the accounting practice teaching system, expanding the communication space of teachers and students through the Internet, and through the continuous use of Internet technology and information technology to carry out practical teaching at the same time, can the level of accounting practice teaching be effectively improved.

3.3 Better adapt to the development of Internet economy

With the arrival of the "Internet+" era, the business model of our country has changed a lot compared with the past. The new method of combining information technology and internet has greatly changed people's work and life style. In this case, the teaching system of higher vocational accounting practice, only by continual innovation, can better train new talents to adapt to the Internet economy. In the era of "Internet+", whether teachers or students, only by fully changing their ideas and integrating into the tide of the development of the times, can the result of social development be better and to be in line with the "Internet+" thought of innovative accounting talent.

4. Problems in traditional Accounting practice Teaching system in China

4.1 Do not meet the actual needs of enterprises in the Internet economy

Under the background of "Internet+", the demand for accounting talents in Chinese enterprises has changed to a certain extent compared with the past. People only with professional knowledge can no longer meet the needs of the development of modern enterprises. In this case, the orientation of accounting practice teaching goal must be changed with it in order to cultivate talents to meet the needs of enterprises. In the traditional accounting practice teaching system, the teaching goal usually does not follow the very strict regulations, also does not carry on the practice teaching stage division

carefully, therefore, it is very difficult to cultivate the accountant talented person who has the strong synthesis ability, which is very disadvantageous to the accounting practice teaching.

4.2 Not conducive to cultivate students' practical ability

As a subject with strong applicability, the core goal of accounting practice teaching is to cultivate students' practical skills and application ability. However, in the traditional accounting practice teaching process, the main content of practical teaching is the independent practical items of each professional course. In this case, although the practice system of each professional course is relatively independent and complete, there is a lack of sufficient contact between each other, which makes the students have no obvious effect in the process of practice. Thus, it is difficult to improve students' time ability without forming a complete system of practice teaching, which is not conducive to the future employment of students.

4.3 Not adapting to the demand of diversification of Economic Business in the Internet Age

In the traditional accounting practice teaching process, the teaching content is very single, and the scope of the industry is also relatively narrow. In the process of accounting practice teaching, many schools even only exercise the students' practical ability in a single profession, which is unable to meet the diversified demands of economic business in the era of "Internet+". In addition, some schools still have the problem about slowly update of accounting practice teaching content, making the content very backward. Because the teaching system does not integrate the new mode and new ideas in the "Internet+" era, students do not adequately understand and learn the current enterprise work content and mode in the process of training in school. Which is very disadvantageous to cultivate students' comprehensive ability in the future.

4.4 Not completely arouse students' innovative consciousness

As in the traditional accounting practice teaching, we can not use computer, Internet and other advanced teaching aids and teaching theory, the main role of practice teaching is still the teacher. It is difficult to attract students' interest in practical teaching by the way of teachers' teaching, and at the same time, due to the emphasis on theoretical teaching, students' self-study ability and innovation ability are greatly restricted. Under such circumstances, the students trained in the traditional practice teaching system are more "proficient" in theoretical knowledge, but do not possess the ability of application and innovation, which has a great impact on the improvement of students' comprehensive quality.

4.5 Unable to objectively evaluate students' practical ability

In traditional accounting practice teaching, the evaluation of students is usually carried out through teaching assessment. In such cases, it is highly inaccurate to evaluate the results solely on the basis of the student's submissions and whether the results are correct. Due to the fact that the evaluation is only aimed at the final result, the students pay less attention to the actual operation, reflection, autonomous learning and cooperation in the process of practice. At the same time, they can not understand the comprehensive performance of the students in the whole process of practice. Therefore, it is not only impossible to objectively evaluate the students' practical ability, but also dampens the students' enthusiasm. Thus affecting the quality of teaching.

5. Suggestions on Innovation of Accounting practice Teaching system in higher Vocational Colleges under the background of "Internet+"

5.1 Innovating the objectives of Accounting practice Teaching

With the continuous progress of the times, the working environment and working mode of accounting practitioners have changed greatly. Under such circumstances, the teaching objectives of accounting practice teaching should also be changed at the same time, through the guidance of students' employment, and on the basis of which, the training direction of students' ability to engage

in posts in the future should be taken as the focus to set the corresponding teaching objectives. In order to achieve this requirement better, teachers should first take the qualification of accounting practitioners as the most basic standard in the process of setting goals and supply the professional knowledge, application ability and the operation ability of the service software of practitioners in the era of "Internet+". By innovating the teaching goal, we can cultivate new accounting talents with strong professional ability for enterprises.

5.2 Innovating Accounting practice Teaching system

It is also necessary to innovate the teaching system of accounting practice while innovating the objectives of accounting practice teaching. Teachers need to carry on the thorough analysis to the specialized theory teaching, thus divides the practice task into different stages, through this way, enhances the practice teaching effect better. In addition, teachers should also make careful planning of professional ability, from the general skills, professional post skills and comprehensive skills to carry out targeted practical teaching from three different levels. Through this way to better help students to master the practice teaching process of all kinds of knowledge, to develop the professional ability and the application ability of students. Thus, enhances the student's future work ability better.

5.3 Innovating the content of Accounting practice Teaching

As a new era, "Internet+" is not only an opportunity of accounting practice teaching, but also a challenge. In order to improve the effect of accounting practice teaching, teachers should actively innovate the content of practice teaching. With the help of increasing perfect Internet technology and information technology, teachers can greatly improve the teaching resources, through the development of practical training simulation, curriculum assistance and other ways to bring students a better experience of practical teaching. In addition, due to the change and innovation of the working mode, the working ideas of accounting practitioners also need to be constantly changed, so in the projects of accounting practice teaching, teachers should fully understand the latest accounting ideas and skills, and reasonably improve their teaching content, through such innovation to better help students face the problems that may be encountered in the future.

5.4 Innovating the Teaching Mode of Accounting practice

With the development of the times and the reform of education, increasing new teaching models have been widely used in the teaching process. For example, micro-lesson, flipped class and other teaching models have achieved very good results. In such an environment, teachers should actively innovate the mode of accounting practice teaching. Through the use of various new teaching models, students' enthusiasm for learning can be effectively promoted, and at the same time, students' autonomous learning ability can also be better cultivated to better cultivate students' innovative ability, improve the effectiveness of the whole accounting practice teaching.

5.5 Innovating the Appraisal and Evaluation method of accounting practice Teaching

In order to stimulate students' desire to participate and cultivate students' comprehensive ability, teachers should change the traditional way of evaluating students with test results, and adopt a more hierarchical and objective evaluation method. By adopting the combination of student self-evaluation, mutual evaluation and teacher evaluation, the assessment and evaluation are distributed in every link of the whole practice teaching. In this way not only can better guarantee the objectivity of evaluation, but also can help students to participate in the process of practical teaching in a more active way, thereby improving the atmosphere and quality of teaching.

6. Summary

With the rapid development of Internet technology, people's life and work have changed a lot. In this case, if we can not keep up with the pace of the times to adjust and innovate, then be eliminated by the times will be the inevitable result. Therefore, teachers should fully analyze and understand the

needs of accounting talents in enterprises under the background of "Internet+", so as to innovate the accounting practice teaching system. Through this way to provide students with the practice of accounting teaching in line with the society, so as to better ensure the quality of teaching, and lay a solid foundation for the future work of students.

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