

Suggestions on Accounting Training Reform under the Background of Big Data

Jingfeng Liu

Fuzhou University of International Studies and Trade, Fuzhou, Fujian, 350202, China.

Abstract

China's accounting teaching has its own mode, which leads to some problems in accounting training operation, which leads to the accounting students' inability to meet the requirements of the times, and then leads to the great loss of accounting talents in social development. According to the continuous development of today's big data technology, it has brought greater development space for the reform of accounting practice teaching. Accounting teachers in colleges and universities should carefully analyze the problems existing in teaching work according to the background of today's social development, optimize the use of big data technology to carry out practical teaching reform, and strive to realize the smooth connection between students' direction and talents needed by the society, promote the reform of accounting teaching in China, and promote the upgrading and updating of accounting business.

Keywords

Big Data; Accounting Training Reform; Reform Strategy.

1. Introduction

Accounting is a practical specialty, which requires employees to have good professional knowledge and high operational ability. In recent years, with the continuous development of big data technology in the market, the means and methods of accounting business development have been changed, and the efficiency of accounting work development in the market environment has been further improved. From the perspective of development in the market, accounting staff have the practical operation ability of big data tools, and at the same time have accounting operation thinking in line with information development, which is an essential professional quality for accounting work. However, accounting graduates obviously cannot have mature practical operation ability, which also reflects the shortcomings in present teaching, and will improve the practical operation ability in the application of big data technology in teaching.

2. The significance of big data technology to promote accounting training reform

2.1. Docking market demand for talent

The rapid development of science and technology has been widely used in all walks of life, and has promoted the efficiency of industry work and the execution quality of business work. With the development of social science and technology, the future development of accounting work is destined to develop in the direction of comprehensive data [1]. Nowadays, in many enterprises and institutions, the application of big data software and high information platform has begun. However, the staff lack the experience of applying information tools in practical work, which leads to the slow progress of popularizing accounting data operation in an all-round way. Colleges and universities are the root of cultivating and transporting talents for the

society. In the development of today's society, it is necessary to recognize the importance of accounting work in the application of big data technology, and change the traditional teaching methods, so that the trained accounting talents can meet the development needs of the society.

2.2. Reduce the cost of training and optimize the effectiveness of training

In the traditional accounting practice teaching, a large amount of hardware and equipment will be put in, and the training contents carried out in the teaching are usually similar teaching materials, which are seriously lacking in originality [2]. The school's own funds are limited, and it can't achieve effective information sharing with enterprises and institutions. As a result, the practice teaching does not conform to the actual accounting operation environment, which is also the reason why colleges and universities ignore accounting teaching in teaching. Nowadays, based on the development of big data, the design of practical training courses for accounting majors becomes simpler, which greatly improves the effect of practical training, especially the information communication between universities and enterprises and institutions becomes more smooth. It promotes the exchange and integration of accounting operation and practical work in schools, and promotes more colleges and universities to reduce the cost of accounting training.

3. The accounting professional training teaching status

3.1. Accounting teaching theory light training

Accounting teaching has a strong attribute, which requires students to master and comprehend some profound theoretical accomplishments, so it is indispensable to carry out theoretical teaching. However, compared with other majors, the accounting profession has higher requirements for employees, which determines that schools pay attention to the combination of theoretical teaching and practical teaching when carrying out teaching [3]. From today's teaching situation, some schools still focus on traditional theoretical teaching when carrying out accounting teaching, and carry out theoretical teaching before practical training, and there is a widespread phenomenon that theory is emphasized but practical training is neglected [4]. In view of this situation, students need to spend a lot of time to consume theoretical knowledge, and they can't carry out practical training smoothly, which seriously undermines the enthusiasm of students to participate in practical training. Some schools will actively respond to the call of the country and set up specialized accounting simulation training classrooms. However, they have not improved the efficiency of classroom use, so the practical teaching of accounting major has not been implemented.

Table 1. The arrangement of students' practical training courses and theoretical courses

Project/time	Training courses (times)	Theoretical courses (times)
Weekly	1	4
Per month	3-4	16
Every term	14-16	64

3.2. Accounting training teaching framework is not clear

When schools train accounting professionals, they should determine the scale and quantity of personnel training according to the development status of the industry and the actual needs of enterprises [5]. This link requires the participation of government departments to actively guide schools. In today's college teaching, the status quo of accounting professionals is presented, and the teaching courses and goals carried out by schools are not consistent with the actual talent needs of enterprises, which leads to the lack of directionality of the final training talents. It is necessary for colleges and universities to take the perfect practical training

system as the basic guarantee and establish a perfect practical training system in the process of carrying out practical training teaching for accounting majors. According to the system of most colleges and universities today, there is mainly a lack of proper guidance from the government and enterprises, so there is great blindness in the process of carrying out practical training teaching. In state-owned enterprises or some large enterprises, accounting staff have clear requirements. Cashiers only need to be responsible for the business, and they will not have the work of keeping accounting files and checking at the same time. This situation also requires that the current accounting teaching work should focus on the key points, and pay attention to the combination with the internal system of enterprises in the design of practical training courses, but this goal cannot be achieved in many colleges and universities [6].

3.3. Accounting professional training teaching software needs to be strengthened

In the teaching of accounting major in colleges and universities, in order to better guarantee the development of practical teaching content, the school will use some hardware facilities, such as establishing practical training base, practical training simulation laboratory, etc., and configure more teaching software [7]. However, there is still a lack in this aspect in the development of practical teaching, and it is necessary to constantly strengthen the configuration of equipment. In the process of accounting practice teaching, colleges and universities should establish some high-level teachers to provide more professional guidance for students, so as to improve the efficiency of teaching. However, in many colleges and universities, there are not enough resources of double-qualified teachers, and teachers have more jobs in schools, so they can't really participate in the practice of financial work in enterprises. Therefore, they don't provide timely and targeted suggestions for the practical teaching of accounting majors in colleges and universities. The teaching materials used in colleges and universities are generally characterized by poor quality and quantity, which can not update all kinds of teaching materials in time, which seriously affects the practical training courses of accounting majors in colleges and universities. Not only is the content of knowledge points in textbooks outdated and updated slowly, but some key training contents, such as cost accounting, have only been sketched out in teaching without targeted accounting and training drills, and students have not received clear guidance from teachers, so illegal bookkeeping will occur in training [8].

4. The accounting professional training reform strategy under the background of big data

4.1. Change the focus of teaching, strengthen information tools operation training

The application of teaching thinking directly affects the choice of teaching mode and teaching content, and is the basis of guiding teaching activities. Accounting teachers in colleges and universities should define the goal of personnel training, change the traditional mode of theoretical teaching, emphasize the importance of practical training in teaching, and actively guide students to actively participate in accounting training [9]. Combining big data technology with curriculum, innovating teaching development channels and platforms, digging out more teaching resources, and providing support for students' accounting professional knowledge learning.

For example, in classroom teaching, teachers can introduce students how to use the accounting management platform reasonably in the market environment, and explain some characteristics and correct operation methods of the system. Combining with the actual development of the industry, it creates an environment for students to better understand the working environment,

which can change the traditional teaching mode, make students take the leading position in teaching and enhance their interest in accounting study [10]. By using modern technology platform, teachers can promote the optimization of students' homework and presentation methods, and build an electronic homework system in teaching, which can encourage students to simulate accounting and account records constantly when they finish their homework. Using this homework submission system can improve the feedback efficiency of homework, and the system can correct some questions with fixed answers. Teachers can devote more energy and time to the cooperation of students' comprehensive ability, and promote the optimization of teaching mode and teaching content. The establishment of an information platform promotes the communication between students and teachers, and is no longer limited by time and space. Students can also read more knowledge and materials on the platform, and practice using the accounting operating system by themselves, so as to enhance the enthusiasm of students to participate in accounting training and optimize the effect of financial training [11].

4.2. To promote school-enterprise cooperation, update training materials

Under the background of big data development, the accounting professional operation has changed greatly, which makes it easy for accounting professionals to disconnect between teaching and practical work. In order to promote the combination of talent training and practical work, it is necessary for universities and enterprises to form cooperation and build a unified accounting training platform, so as to help students better understand the accounting workflow and environment of enterprises and make adequate preparations for entering the workplace. Based on the application of big data technology, colleges and universities can continuously strengthen the ability of information storage and automatic analysis, absorb more public accounting case data sent by enterprises and institutions to schools, promote the enrichment of students' training resources, and combine the network information platform with the real environment [12].

On the established information platform, students can communicate with practical practitioners, and transform the connection between students and teachers in traditional teaching into a multi-party cooperation mode among teachers, students and practitioners. Practitioners can share their work experience on the platform, and students can also ask practitioners questions. There are many differences between practical training operation and academic environment, which are important factors for the development of accounting work. It is necessary to strengthen the communication between practitioners and students and promote their understanding of accounting work. Accounting work can't be carried out without the constraints of laws and regulations and professional ethics. Students need to feel the sense of mission of accountants when talking with practitioners, and feel the importance of sticking to professional ethics and abiding by laws during practical training. This is the idea that colleges and universities need to strengthen in teaching, and it is also the ultimate goal of teaching development [13].

4.3. Dynamic analysis of demand, the establishment of training platform

The development of big data technology has created a novel means for the practice teaching reform of accounting major, but it is not the same as using big data technology to improve the teaching effect. The demand in the market is changing at any time, and the needs of students are different from the teaching focus of teachers, which means that schools should set up an accounting training platform to meet the needs of various changes and ensure that the use of the training platform can be targeted.

In the process of teaching, teachers should choose the most effective guidance system according to the students' actual learning situation and needs. For example, for the lower grade students, who have just come into contact with all kinds of accounting professional knowledge, it is easy to confuse all kinds of accounts and post responsibilities. At this time, teachers need to use the

information simulation system, assign the role identities of different positions to students, and clearly tell the differences of work contents, so as to answer students' doubts in a game and interesting way. Senior students have mastered basic accounting knowledge, so teachers need to change the types and ways of using electronic platforms, and pay more attention to complex accounting operation processes in teaching. All the above contents require teachers to change the previous teaching methods in their work, so as to break through the limitations in teaching, strengthen communication with students, discover the problems of students from the use of electronic platform, and constantly encourage students to put forward opinions and suggestions on instructional design. The use of innovative teaching platform requires the cooperation between teachers and students, so as to achieve the best results. Teachers who carry out practical teaching need rich and skilled accounting operation ability, skilled use of various electronic operating systems, open teaching thinking and the ability to change teaching contents according to the development of society. It is best for teachers to have market experience and high academic level, and then set an example for students in teaching, deepen students' understanding of accounting practice, guide students to master more theoretical knowledge of accounting specialty, and promote the development of accounting training reform in colleges and universities under the background of big data [14].

5. Conclusion

As a new type of Internet information technology, big data technology provides more possibilities for the teaching of accounting major, and is also the basis for promoting the reform of accounting training in China. Accounting teachers in colleges and universities need to constantly update their teaching concepts, promote students to integrate theoretical study with the actual market environment, enrich the teaching content, promote them to fit the actual environment, apply diversified information technology means, realize the cultivation of students' operational ability, and guide them to skillfully use the accounting process to become qualified practitioners in the industry.

References

- [1] Xu Hui. accounting professional training courses online teaching [J]. modern vocational education, 2020, (43):162-163.
- [2] Gong Yuhui. Research on the Practical Teaching Mode of Accounting Major under the Background of Big Data [J]. modern business trade industry, 2020, 41(31):139.
- [3] Cheng Ying. Exploration of accounting training teaching in secondary vocational schools based on accounting characteristics [J]. Industry and Technology Forum, 2020, 19(19):188-189.
- [4] Chen Yashe. Improving accounting practice teaching and training qualified accounting talents [J]. Invention and Innovation (Vocational Education), 2020, (09):150.
- [5] Wu Ziran. Talk about how to improve the effectiveness of accounting practice teaching in secondary vocational schools [J]. Invention and Innovation (Vocational Education), 2020, (08):31.
- [6] Madame ngo dinh. Research on the Reform of Practical Teaching Mode of Higher Vocational Accounting Major in Big Data Era [J]. Administrative Assets and Finance, 2020, (14):115-116.
- [7] Lu Yin-mei. Research on the training mode of accounting talents in colleges and universities based on accounting practice teaching [J]. Times Economy and Trade, 2020, (21):93-94.
- [8] Liang Jie. Micro-course plays an auxiliary role in accounting training courses for small enterprises in secondary vocational schools [J]. Occupation, 2020, (20):87-88.
- [9] Kang composition. Some thoughts on improving the effectiveness of accounting practice teaching in secondary vocational schools [J]. Gansu Education, 2020, (13):81.
- [10] Wang Xiaofang. Research on the Curriculum Reform of Higher Vocational Accounting Major in Big Data Era [J]. Guangdong Vocational and Technical Education and Research, 2020, (03):42-44.

- [11] Cao Xinhong. Some thoughts on accounting practice teaching [J]. Chinese and foreign entrepreneurs, 2020, (17):203.
- [12] Zhang yun. research on strengthening the construction of accounting training room in higher vocational colleges [J]. China management informatization, 2020, 23(10):240-241.
- [13] Qi ying. the reform of accounting practice teaching mode under the background of supply side [J]. mass standardization, 2020, (08):217-218.
- [14] Liu lizhen. discuss the practical teaching of basic accounting in vocational high schools [J]. modern vocational education, 2020, (16):112-113.