

Teaching Reform and Practice of Accounting Major under the Background of Internet

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[**Abstract**] Under the background of the increasing popularity of Internet technology, the professional education of accounting is facing many challenges and opportunities. This paper first analyzes the main problems faced by accounting education under the background of Internet, such as uneven distribution of educational resources, backward teaching methods, and lack of teachers' ability and students' autonomous learning ability. To solve these problems, this paper puts forward the teaching reform strategy of accounting major based on Internet technology, including optimizing the allocation of educational resources, innovating in teaching methods, improving teachers' ability and the cultivation of students' autonomous learning ability. In addition, this paper also discusses the effectiveness of these reform strategies in practice, such as case teaching method, flipped classroom teaching method, and the application of online courses and micro courses. Through empirical research and practical application, this paper finds that these reform strategies have significant advantages in improving students' practical ability, innovation ability and team cooperation ability, and help to improve the overall quality of accounting education. In order to further promote the reform and development of accounting education, this paper suggests that schools, governments and education departments should strengthen policy support, encourage teachers to carry out educational research, and deeply understand the development trends of accounting, so as to continuously optimize the teaching mode and improve the quality of education.

[**Key words**] internet; accounting major; teaching reform; practical application

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1 Introduction

With the popularization and development of Internet technology, accounting education is facing an unprecedented change. Internet technology provides rich teaching resources, convenient teaching methods and broad practice space, which brings great convenience to the education of accounting major. However, the Internet age has also brought a series of challenges to the professional education of accounting, such as the quality of education, teachers' ability, students' quality and so on. This paper aims to analyze the problems faced by the education of accounting major under the background of Internet, put forward the corresponding teaching reform strategies, and explore the effectiveness of these strategies in practice.

2 Problems faced by accounting education under the background of Internet

In the current context of Internet, accounting education is facing a variety of problems, including the following aspects:

(1) Rapid technology update leads to slow knowledge update. In the current context of Internet, accounting education is facing the problem of slow knowledge update caused by rapid technology update. On the one hand, with the development of science and technology, the technology in the field of accounting is also constantly updated. For example, the emergence of new technologies such as artificial intelligence, blockchain and big data is changing the working mode of financial accounting. However, the traditional accounting education often adopts static teaching methods, and the knowledge taught is relatively fixed, while its update speed cannot keep up with the development speed of science and technology. On the other hand, the traditional education system is relatively conservative and inflexible, so it is difficult to quickly update the curriculum content. For example, the curriculum

of some colleges and universities may require multiple rounds of review and approval, which takes a long time. Moreover, teachers and educational institutions need to spend time and energy to update the curriculum and teaching materials, which will also lead to slow knowledge update.

(2) Information overload leads to the decline of learning effect. In the Internet era, accounting education is facing the problem of information overload, which may lead to the decline of learning effect. On the one hand, the information on the Internet is massive and disorderly. For students who lack experience and professional knowledge, it is difficult to quickly and accurately find the knowledge they need. On the other hand, the quality of information on the Internet is uneven, and there are many errors and inaccurate information. If students are not screened in the learning process, they may have wrong understanding, leading to the decline of learning effect.

(3) Teaching content is out of line with professional needs. In the Internet era, the education of accounting major is facing the problem of disconnection between teaching content and professional needs. This is because accounting education traditionally focuses on the teaching of theory and basic knowledge, while modern accounting industry needs more practical skills and knowledge. On the one hand, due to the rapid update of technology in the field of accounting, the traditional accounting education is often difficult to keep up with new technologies and trends in time, resulting in the disconnection between teaching content and professional needs. On the other hand, the traditional accounting education focuses on the teaching of theoretical knowledge, while the workplace needs more practical skills and application ability. Therefore, students may not be able to obtain enough practical experience during school, resulting in difficulties in adapting to the needs of the workplace after graduation.

(4) Lack of communication and cooperation with the industry. In the Internet era, the professional education of accounting is facing the problem of insufficient communication and cooperation with the industry. This may lead to students' inability to understand the latest accounting technology and trends in the learning process, and it may also be difficult to obtain practical work experience, thus affecting their career development. On the one hand, as the traditional accounting education pays more attention to the teaching of theoretical knowledge, many educational institutions lack effective communication and cooperation with the accounting industry. On the other hand, due to the rapid update of technology in the accounting industry, it's often difficult for educational institutions to keep up with the latest technologies and trends, resulting in the disconnection between educational content and professional needs.

(5) Lack of the concept of lifelong learning. In the Internet era, the education of accounting major is facing the problem of lacking the concept of lifelong learning. Due to the rapid update of technology in the accounting industry and the changing market demand, accounting practitioners need to constantly update their knowledge and skills to meet the needs of career development. However, the traditional professional education of finance and accounting often only pays attention to the knowledge teaching of students in school, ignoring the importance of career development and lifelong learning after their graduation.

3 Teaching reform strategy of accounting major based on Internet technology

In order to better adapt to the development and market demand of the Internet era, the education of accounting major needs to adopt some teaching reform strategies based on Internet technology, including the following points:

(1) Take students as the center and establish a personalized learning system. One of the teaching reform strategies of accounting major based on Internet technology is to take students as the center and establish a personalized learning system. The traditional education model is teacher-centered, using the same teaching content and teaching methods, lacking pertinence and differentiation. Internet technology can provide customized teaching programs and learning resources according to the characteristics and needs of students to meet their personalized learning needs. In the establishment of personalized learning system, the following strategies can be adopted: first, the establishment of student files; the establishment of student files through students' academic achievements, interests, habits and other aspects of information to provide basic data for personalized learning. Second, formulate personalized teaching plan; according to the information of students' files, formulate personalized teaching plan, including curriculum setting, learning resource selection, learning schedule, etc. Third, provide diversified

learning resources; through Internet technology, provide diversified learning resources, including online courses, teaching videos, e-books, etc., to meet the different learning needs of students. Fourth, the introduction of artificial intelligence technology: Use artificial intelligence technology to monitor and analyze students' learning, provide targeted teaching suggestions and guidance, and help students better grasp the learning content. Fifth, implement small class teaching: implement small class teaching on the Internet platform to improve teaching effect and learning experience.

(2) Innovate in teaching mode and improve teaching quality. The second strategy of teaching reform of accounting major based on Internet technology is to innovate in teaching mode and improve teaching quality. The traditional teaching mode mostly adopts face-to-face teaching, blackboard explanation and other methods, which is difficult to stimulate students' learning interest and creativity, and is prone to problems such as single knowledge and different levels of understanding. Internet technology can innovate in teaching mode and improve teaching quality. In terms of innovative teaching mode, the following strategies can be adopted: first, establish an interactive teaching environment; use Internet technology to establish an interactive teaching environment, provide multimedia teaching, real-time question answering and other functions, and stimulate students' interest and enthusiasm in learning. Second, promote the group teaching of courses: using the Internet platform to promote the group teaching of courses, so that students can acquire knowledge in interactive communication and improve the learning effect. Third, application of case teaching: using the method of case teaching, combined with actual cases, let students understand the actual operation process, and improve students' practical ability. Fourth, the introduction of project-based learning: the introduction of project-based learning allows students to complete specific project tasks in learning and improve their innovation ability and practical experience. Fifth, encourage autonomous learning: use Internet technology to provide rich learning resources, encourage students' autonomous learning, and cultivate their learning ability and self-management ability.

(3) Carry out online courses and distance education, and expand educational channels. The third strategy of teaching reform of accounting major based on Internet technology is to carry out online courses and distance education and expand education channels. The traditional teaching mode is difficult to meet the diverse learning needs of students in the face of geographical and time constraints. The development of Internet technology provides technical support for online courses and distance education, which can expand educational channels, and improve teaching coverage and effect. In carrying out online courses and distance education, the following strategies can be adopted: first, build an online teaching platform: establish an online teaching platform for accounting, provide online courses, online homework, online question answering, real-time interaction and other services, and provide convenient learning channels for students. Second, promote distance education: promote distance education through Internet technology, provide educational services for students in different regions at different times, and solve the problem of geographical and time constraints. Third, customized education services: develop customized courses to improve teaching quality and learning effect in combination with students' personalized needs and interests. Fourth, training online teachers: for online education teachers, training and improvement are needed to improve their teaching level and teaching experience. Fifth, strengthen course management: establish a perfect course management system, ensure the quality of online courses and distance education, and improve students' learning effect and satisfaction.

(4) Strengthen cooperation with enterprises and improve teaching practice. The fourth strategy of teaching reform of accounting major based on Internet technology is to strengthen cooperation with enterprises and improve teaching practice. Under the traditional teaching mode, students' practice opportunities are limited, and they lack real practice environment and work experience. Strengthening the cooperation with enterprises can make students better integrate into practice, improve the practicality of teaching, and cultivate high-quality talents in line with the market demand. The following are the strategies to strengthen cooperation with enterprises: first, establish a cooperative relationship with enterprises: actively establish contact and long-term cooperative relationship with enterprises to provide students with more practical opportunities. Second, design practical courses: according to the

needs of enterprises, design practical courses, so that students can obtain more practical opportunities and work experience in the course. Third, organize internship and training: organize students to practice and train in enterprises, so that they can better integrate into practice and improve their practical ability and work skills. Fourth, establish innovation laboratory: establish innovation laboratory, provide students with practice platform, encourage them to carry out innovative practice activities in the laboratory, and improve their innovation and practice ability. Fifth, strengthen practice management: establish a perfect practice management system, ensure the quality of practice teaching, and improve the effect of practice teaching and student satisfaction.

(5) Build digital teaching resources and improve teaching efficiency. The fifth strategy of teaching reform of accounting major based on Internet technology is to build digital teaching resources and improve teaching efficiency. Digital teaching resources refer to the use of Internet and digital technology to make, disseminate and use teaching content and teaching resources in digital form, including teaching videos, network courseware, virtual experiments, online tests and other forms. The construction of digital teaching resources can improve teaching efficiency, improve students' interest in learning and participation, realize the sharing and exchange of teaching content and teaching resources, and improve the quality and effect of teaching.

The following are the strategies for the construction of digital teaching resources: first, the construction of digital teaching platform: through the construction of digital teaching platform, the resources, contents and methods of teaching will be digitized to realize online teaching, interactive communication, autonomous learning and other forms. Second, create digital teaching resources: the teaching content is made in digital form, including teaching videos, network courseware, virtual experiments, online tests and other forms, which are provided to students for learning. Third, promote digital teaching resources: promote digital teaching resources through a variety of channels, including school internal promotion, internet promotion, open class promotion, etc., so that more students can benefit from digital teaching resources. Fourth, provide learning support: provide learning support, including online Q&A, counseling and learning guidance, so that students can better use digital teaching resources for learning.

4 Strengthen the practical application of accounting education under the background of Internet

Practical application is a crucial link in the education of accounting major. It is the process of applying the learned knowledge and skills to the actual working environment. The effectiveness of practical application is not only related to students' learning effect, but also related to their ability and competitiveness to adapt to the workplace after graduation. The following are some aspects to explore the effectiveness of practical application:

(1) Practical application can enhance students' practical ability. Through practical application, students can better master the professional skills and knowledge of accounting, so as to improve their ability and competitiveness in practical work. Practical application can help students combine their theoretical knowledge with practical application, and enhance their hands-on ability and practical ability. Through practical application, students can have a deeper understanding of the course content, its application scenarios and problem-solving methods. At the same time, practical application can also help students develop the ability to solve problems and their innovative thinking, so that they can have stronger practical ability and professional competitiveness. For example, in the major of accounting, practical application can help students better understand the actual operation and business processes in the fields of accounting, finance and so on, and improve their practical skills. In addition, the practical application can also help students understand the actual situation of different industries and enterprises, and lay a more solid foundation for their future careers. Therefore, practical application is a very important link in the education of accounting specialty, which should be paid enough attention to and supported.

(2) Practical application can promote students' thinking and innovation ability. In practice, students need to constantly think and solve practical problems, so as to improve their thinking and innovation ability, and cultivate their practical operation ability and judgment. Practical application can promote the development of students' thinking and innovation ability. Through practical application, students can apply the theoretical knowledge they

have learned to the actual situation, which helps deepen their understanding of knowledge and improve their ability to analyze and solve problems. At the same time, practical application can also stimulate students' innovative thinking and encourage them to put forward new solutions to practical problems. For example, in the major of accounting, practical application can help students learn how to analyze the financial situation of enterprises, find financial risks, and put forward reasonable financial suggestions. This requires students to have the abilities of analysis, judgment and innovative thinking. Through practical application, students can constantly exercise these abilities and better adapt to future career development.

Therefore, practical application plays an important role in the education of accounting major, which can help students improve their thinking and innovation ability, and lay a more solid foundation for their future career development.

(3) Practical application can strengthen students' professional quality and practical experience. Through practical application, students can better understand the professional norms and ethics, cultivate their professional quality, and accumulate practical experience to prepare for future employment. In the education of accounting, practical application can not only improve students' theoretical level and practical ability, but also enhance their professional quality and practical experience. First of all, practical application can enable students to better understand the actual situation of the accounting industry, so as to better understand the importance of professionalism. Through practical application, students can get access to real financial data and actual business operations, and better understand the professional norms and requirements of the accounting industry. At the same time, practical application can also help students understand the tools and software commonly used in the accounting industry, and improve their practical ability and vocational skills. Secondly, practical application can also increase students' practical experience. Through practical application, students can participate in actual projects or simulated practice in enterprises, exercise their practical ability and accumulate practical experience. These experiences are very important for their future career development, which can enable students to adapt to the workplace faster and give better play to their abilities. Therefore, practical application is very important in the education of accounting major, which can strengthen students' professional quality and practical experience, and enable them to better adapt to future career development.

(4) Practical application can improve the teaching effect and quality. Through practical application, teachers can better understand the actual learning situation of students, timely adjust the teaching content and methods, and improve the teaching effect and quality. Practical application can improve the teaching effect and quality of accounting major. First, practical application can promote students' in-depth understanding of theoretical knowledge. Through practical application, students can apply theoretical knowledge to the actual situation, and have a deeper understanding of the essence and application of theoretical knowledge. At the same time, practical application can also help students find the shortcomings of theoretical knowledge and further deepen their understanding and mastery of knowledge. Secondly, practical application can improve students' learning interest and enthusiasm. In accounting education, students often need to learn a lot of theoretical knowledge and skills, and sometimes feel monotonous and boring. Through practical application, students can apply theoretical knowledge to practice, increase the interest and challenge of learning, and stimulate their interest and enthusiasm in learning. Finally, practical application can improve students' employment competitiveness. In the accounting profession, practical experience and ability are very important employment factors. Through practical application, students can accumulate practical experience, enhance practical ability and improve their employment competitiveness. Therefore, practical application is an effective way to improve the teaching effect and quality of accounting major, which can promote students' in-depth understanding of theoretical knowledge, improve their interest and enthusiasm in learning, and enhance their employment competitiveness.

(5) Practical application can promote the cooperation between schools and enterprises. Through practical application, schools can establish closer ties with enterprises, promote the combination of teaching and practice, and improve students' practical work ability and competitiveness. Practical application can promote the cooperation

between schools and enterprises. Through practical application, students can better understand the business and needs of enterprises, and enterprises can also better understand the abilities and qualities of students. Such cooperation will help establish a good cooperative relationship between schools and enterprises, provide students with more internship and employment opportunities, and help enterprises explore potential talent resources. At the same time, the support and cooperation of enterprises will also help the school optimize the teaching content and curriculum, better meet the needs of the industry and market, and improve the teaching quality and effect. Therefore, practical application can bring many positive effects to the cooperation between schools and enterprises.

5 Conclusion

Internet technology has brought new opportunities and challenges to the education of accounting major. In the context of Internet, the education of accounting major needs to be reformed and innovated, including optimizing the allocation of educational resources, innovating in teaching methods, improving teachers' ability and strengthening the cultivation of students' autonomous learning ability. Practice has proved that the teaching reform strategy of accounting major based on Internet technology has significant advantages in improving students' practical ability, innovation ability and team cooperation ability. At the same time, these reform strategies help to improve students' learning interest, autonomous learning ability and practical application ability, and further improve the overall quality of accounting education. However, the teaching reform of accounting major still faces some challenges, such as how to ensure the quality of education, how to balance theory teaching and practice teaching, etc. In the future, we need to continue to pay attention to the impact of Internet technology on accounting education, and explore more effective teaching reform strategies to adapt to the changing social and industrial needs. At the same time, the government, education departments and schools should work together to create an external environment conducive to teaching reform and provide a solid guarantee for the development of accounting education.

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