### Construction and Application of Accounting Computerization Skills Teaching Resource Database under the Background of ''Internet +''

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**Keywords:** Internet+; accounting computerization; skill teaching; resource library

**Abstract:** This paper analyzes the current teaching situation of computerized accounting courses, expounds the construction process of accounting computerized skill resource database under the background of "Internet +", makes full use of informational teaching resources to promote the reform and innovation of teaching mode, and improves education and teaching quality.

#### 1. Introduction

- (1) Heavy theory and light skills training. In general, the classroom teaching of computerized accounting is still lagging behind in the context of "Internet +". The attitude of students in accounting professional knowledge is not positive. The more serious problem is that students do not have a unified and effective movement after class. The accounting computerized practice platform, the classroom teaching and the after-school practice are out of line, the students' understanding of the accounting principles is not deep enough. The main reason is that some teachers follow the original boring and single teaching mode, and set the teaching goal to the "mastery theory", and pay insufficient attention to the practical application of computerization.
- (2) The goal of accounting computerization teaching is lack of professionalism. In daily teaching, teachers do not pay attention to the transfer of professional knowledge from the perspective of modern occupations, nor do they attach importance to the cultivation of students' professional skills. Therefore, students lack the ability to integrate knowledge systematically and lack systematic training that matches their positions. The main reason is that teachers use the traditional classroom education "can, meet, understand, understand, master" and other words to determine the teaching objectives[1].
- (3) The computerization factors of accounting computerization are weak. At present, the software and hardware foundation of computerized majors in vocational colleges is still very weak, far from achieving the goal of financial business integration. It is mainly reflected in the fact that there is only one set of financial software for computerized education, and most of them are limited to the financial system. The software selectively ignores unfamiliar business systems such as necessary matching purchases and sales. At the same time, the professional level of accounting

computerization skills is not high, and it is also related to the lack of relevant accounting teaching resources. Students lack the environment for practical application and cannot systematically train.

## 2. Exploration on the Construction of School Accounting Computerization Skills Resource Database under the Background of "Internet +"

### 2.1. School-enterprise cooperation to jointly develop information-based teaching resources

First of all, based on professional teaching standards, incorporating advanced teaching concepts, focusing on the cultivation of high-quality skills and application-oriented talents, comprehensive consideration of students' quality, professional ability and sustainable development, and building a library of accounting computerized skills teaching resources. Introduce industry and enterprise technical standards, and base on the job requirements of job groups in the professional field, conduct enterprise research, and grasp the talent demand of the industry. From the source, master the job skill requirements of the company, and through the analysis and processing of the survey data, form a systematic talent training program and curriculum system. Secondly, the school and enterprise jointly build a resource library development team and collaboratively build a professional teaching resource library. The school has set up a professional teaching resource library construction team composed of industry experts, enterprise technical backbones, vocational education experts, and school backbone teachers. During the construction period, the resource pool construction promotion meeting will be held regularly to discuss the content and organization form of the professional resource pool construction. The system develops teaching resources and materials, and organizes the development of core teaching resources and auxiliary teaching resources. The core teaching resources are mainly presented in the form of learning situations, including knowledge and skills. The auxiliary teaching resources are the visual presentation of the core teaching resources, including the new knowledge content, research cases, teaching projects, etc. involved in various disciplines. [2]

# 2.2. Market-oriented, optimized information-based teaching environment for accounting computerized skills teaching resources

The creation of information-based teaching environment should focus on meeting the needs of teaching and learning in terms of function positioning. By cooperating with Internet companies, we can use the cloud resources of Internet companies to build a network environment for school informationization, which will be online and offline. The perfect combination of advantages. Optimize information-based teaching hardware equipment and complete the transformation of information-based hardware environment. After the actual transformation, the school achieves full coverage of the wireless network, and teachers can implement network preparation and teaching. The school has built a recording and broadcasting classroom, which is mainly used for classroom teaching, recording and discussion, and micro-class production. It can realize automatic recording and online broadcasting teaching. 10 smart classrooms and 10 professional information training rooms were built to develop an information-based teaching application platform. Establish a platform for learning and integrating massive resources and effectively coordinate teaching resources. Each teacher in the school registers an account on the Superstar platform, uploads and shares their teaching content, courseware, micro-courses and instructional videos. This not only accumulates resources for future teaching, but also provides relevant information and references for other teachers[3].

### 2.3. Exploring the practical teaching mode of computerized accounting skills

Under the background of "Internet +", the use of modern educational technology means to carry out theoretical research and practical exploration of the new teaching mode under the network environment, reform the traditional classroom teaching methods, methods and means, and realize the teaching transformation from knowledge transfer teaching to problem inquiry. . Before the class, the teacher will make the teaching resources into courseware and publish them to the students online, such as the guiding case and the micro-course video. In the student class, the online teaching platform is registered to carry out independent learning and thinking about problems. The teacher is mainly responsible for solving doubts and teaching new knowledge. In the promotion process, the students go through group discussion and interactive learning, and record the questions generated during the learning process. The teacher analyzes the students' learning situation according to the platform, guides the students to discuss, and conducts targeted teaching in the class. Explain the issues and key points on the Superstar platform. In this process, the teacher continuously patrols and guides, formulates classroom communication discussions and solutions to problems, answers questions raised by students, and helps students understand what they have learned. Finally, through the evaluation system, the completion of the classroom teaching evaluation form, including student self-evaluation, student and student mutual evaluation, teacher evaluation, etc., to improve students' professional and technical evaluation ability and reflective ability.

#### 3. Conclusions

(1)Improve the curriculum system and improve students' practical ability. On the basis of in-depth research on enterprises and colleges, the professional computerization team of accounting computerization has held many meetings of the professional construction steering committee, combined with the status of training equipment, revised the talent training program of this major, and increased the proportion of practical teaching. Establish an evaluation and evaluation system that diversifies and diversifies the methods. The accounting computerized training base provides a training platform that fits the real needs of the company, high professional competitiveness and students' practical ability to promote long-term professional development.

(2)Strengthen the training and construction of high-quality teachers. The school has established a library of accounting computerized skills. The computerized computerized skills teaching is a test for students. It is a double assessment of teachers' theoretical foundation and practical ability. How to make full use of resources to carry out teaching, put forward new standards and new requirements for the instructors. The instructor must not only understand the setting and scoring standards of accounting posts, but also have a solid theoretical foundation and sufficient practical experience. The key to the skill level of students is to see if there is a "double-type" teacher team with high comprehensive quality and strong business ability.

(3)Strengthen school-enterprise exchanges and school-enterprise cooperation. The construction of the accounting computerized skills teaching resource library provides teachers and enterprises with the opportunity to communicate and learn from each other. Through cooperation with enterprises, the school's talent training mode has been reformed, students' practical ability has been enhanced, teaching quality has been improved, students' employment competitiveness has been enhanced, and the goal of modern apprenticeship training in vocational colleges has emerged. Schools, enterprises and students benefit from the good situation of school-enterprise cooperation and win-win situation.

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