

Research on the teaching reform of accounting specialty in colleges and universities based on MOOC

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Abstract: As a large-scale online course platform, MOOC has eliminated the threshold of colleges and universities in a sense, realized resource sharing, and also provided new ideas and ways for teaching reform in colleges and universities. As a highly applied specialty, accounting also plays an important role in the economic management activities of enterprises. With the development of social economy, accounting work is becoming more and more important, and more requirements are also put forward for accounting professionals. From the perspective of the current teaching situation and the necessity of the reform of the accounting specialty in colleges and universities, MOOC has promoted the teaching reform of the accounting specialty in colleges and universities from the aspects of teaching philosophy, course content setting, teaching evaluation, etc.

1. Introduction

The development of education informatization is an irreversible trend in the information age. MOOC is the product of the application of information technology in the field of education with rapid development. It originated from abroad. It is translated into large-scale open online courses in English, and is a formal and professional online education platform with a large amount of information. In the process of continuous promotion of MOOC, it has also had an impact on the teaching work of colleges and universities, especially in the teaching work of accounting major.

2. The Necessity of Teaching Reform of Accounting Major in Colleges and Universities

Teaching reform plays a very important role in teaching work in recent years, and the reasons for implementing teaching reform are also multifaceted. First of all, from the perspective of higher education itself, the teaching goal of each specialty is to train the corresponding professional talents for the society. With the development of society, the requirements of society for all kinds of talents are not static.[1] To adapt to this change, the teaching reform of colleges and universities is a continuous topic in the field of education. Secondly, from the perspective of teachers' professional characteristics, teachers' profession is a profession that needs continuous specialization. Human knowledge develops with the development of society, and shows the characteristics of surge in the information age, which has brought a lasting impact on the curriculum content. As the main and professional group of knowledge dissemination, teachers can not only rely on the knowledge memory of their own students to cope with the teaching tasks of decades of teaching career, but also need to

carry out continuous learning, update their own knowledge structure, and carry out continuous research, Exploring the unknown and weak areas and accumulating educational wisdom, otherwise it will not meet the requirements of the times, and the students it teaches will naturally be difficult to meet the needs of the current society. Teaching reform has become an important issue for college teachers to continue to study. Thirdly, from the perspective of the characteristics of the accounting profession, its accounting service object has the characteristics of complexity and development, and its accounting has the characteristics of diversity and flexibility.

With the development of the economy, as the basic unit of the market, the number of enterprises is increasing and the types are constantly enriched. Different enterprises have different requirements for accounting. With the improvement of the law, various accounting standards are also being established and improved. Accounting must have a full understanding of the current various standards.[2] The above are the characteristics of finance and accounting major different from other majors, which also determines that if we want to adapt teaching to the needs of the social market, we must continue to carry out teaching reform. Finally, teaching reform is an effective way to optimize college teaching. As the society puts forward higher requirements for talents in various fields, the teaching quality of colleges and universities should also be continuously improved. In order to optimize teaching, teachers need to constantly reflect and research according to the existing teaching situation, and make reasonable adjustments to the teaching work, which is a long-term and effective way to improve the teaching quality of colleges and universities[3].

3. Problems in the teaching of accounting major in colleges and universities

First of all, from the perspective of traditional college education, the main consideration of teachers is how to improve the passing rate of the subjects taught and control the failure rate, rather than how to let students learn more content and get better promotion. The idea of improving the passing rate is not a problem in itself, but it should be realized by more effective guidance to students and improving their learning ability and effect, so as to ensure the quality of college teaching. Secondly, the major of finance and accounting has a high requirement for application, and the current teaching is still based on theoretical teaching. Although various practical training (experiment) courses are also offered, the teachers lack in-depth guidance, and standard answers are often set in advance in the process. Most students lack independent thinking process and copy the answers directly, which makes the practice course become an experience, and the content that students can learn from becomes very limited. Finally, from the perspective of teaching process, it is not uncommon for teachers to adopt classroom cramming teaching, and students generally lack preview before class, and it is difficult to communicate with teachers about problems arising in class, which will also greatly affect the quality of students' learning.

4. The teaching reform of accounting specialty based on MOOC

4.1. Reform of teaching concept based on MOOC

"There is no threshold for a good university" is the slogan of MOOC, and behind it is the latest and cutting-edge education concept. The first is resource sharing. Teachers should recognize the huge amount of teaching resources behind MOOC. These resources can enable students to easily enjoy the teaching conditions of other institutions of higher learning in their own schools. In this platform, teachers must find courses to improve their original teaching content. The key is to trust the information platform and carry out information recognition, As long as teachers can work hard on the search and screening of Mu Ke resources, the materials that are helpful to teaching will not be buried, but will be sorted out through the system. The second is the main body of students. This slogan fully

reflects the idea of giving full play to students' initiative. The emergence of MOOC has greatly lowered the threshold of university, so students with learning intention can learn independently according to their own interests and needs.

The teaching reform of finance and accounting major should first be consistent with the MOOC platform in concept. Teachers of finance and accounting major should recognize the arrival of the era of information sharing from the perspective of concept. As the most formal professional platform among them, MOOC has a large number of materials that can improve the quality of their own courses in a short time. As long as they have this concept first, teachers can screen information according to specific teaching content. Although MOOC's resources are formal and comprehensive, if you want to find the materials that can be used for you, you must attach importance to the step of screening. This step needs to be completed by teachers. Students have a half-understanding of the professional content, and it is difficult to accurately find what they need in the mass of information. Therefore, teachers of finance and accounting should have the awareness of screening information for students, so that MOOC can turn from online resources into learning materials within students' reach. Teachers of finance and accounting should also have the awareness of taking students as the main body. College students are enough to be the main body of learning in terms of age, self-study ability and savvy. Teachers should give more play to students' initiative. In addition to the content taught in class, students should log in to MOOC before and after class for autonomous learning, which can not only play the role of pre-class preview, but also make the teacher's classroom explanation more targeted. It can also be used as an effective supplement to classroom teaching and broaden students' knowledge.

4.2. Curriculum reform based on MOOC

With the continuous development of teaching work, the training programs of the students in the next two sessions of colleges and universities are sometimes different, and under the condition of MOOC, the school can have reference when formulating the training programs. Not only can we learn from the curriculum of other colleges and universities, but also we can obtain the latest information in the major through the Internet.

In the current market environment, the rapid development of big data, artificial intelligence, blockchain and other technologies has had a profound impact on China's economy and society. In order to promote accounting research and development in the era of digital intelligence, major universities and relevant institutions have begun to take action. The school can increase the proportion of such courses and make full use of the MOOC platform when setting up the latest courses, which can not only adapt to the development and reform in teaching, but also improve the competitiveness of students majoring in finance and accounting. The requirements of enterprises for accountants are not only special accounting, but also qualified accountants should be able to analyze the data and provide reliable basis for management decision-making. In addition to professional knowledge and skills, accountants should be good at communicating with people and cooperating with other departments of the enterprise. Some enterprises also value the English level of accountants.

When setting up training programs, schools should diversify the composition of credits. They should not only focus on professional courses, but also set up other courses as channels for comprehensive ability training. The training program is a relatively macro content, and the reform of the curriculum also needs to start from the details. From the perspective of the school, we can refer to MOOC to offer more elective courses, such as business English courses for students who are interested in international accounting work, financial accounting software auxiliary courses of various difficulty levels for students with weak computer foundation, and online courses of workplace etiquette education for all students. In this way, students can have more choices and choose courses that will benefit them more according to their own conditions. In class, teachers should also explain

to students the intention behind the school curriculum, so that students do not choose courses for the purpose of collecting credits. At the same time, when explaining specific content, teachers can also inform students of the links between courses at any time, so that students pay more attention to developing their comprehensive abilities.

4.3. Course content reform based on MOK

The course content is the most critical and concrete part of the teaching reform object, but it is often ignored, because many knowledge principles are fixed and not can be changed at will. However, with the change of teaching concepts and curriculum settings, the course content also needs to be adjusted to truly adapt to the requirements of the information age. First of all, even if the outdated accounting knowledge is updated, the current economic development is very rapid, but the speed of the textbook revision is far from keeping up with the current actual situation, and many of the contents in the textbook are no longer in line with the current situation. When teaching, teachers should pay attention to supplement students according to the latest content updated by the MOOCO platform, so as not to limit students' vision to the content described in the textbook. Secondly, teachers can adjust the details of various knowledge points in class. In the past teaching, many teachers often mainly introduce basic knowledge and instill basic knowledge into students in the form of stuffing. However, under the condition of MOOC, teachers can search some small teaching videos for students to watch before class. After students have a certain understanding of basic knowledge, they can form a certain interaction with teachers in class, Make teaching more targeted. Teachers spend more time in class on more in-depth issues to improve the efficiency of the class. At the same time, they can use video, pictures, audio and other methods to make the originally dull accounting knowledge vivid and help students remember and understand. This is also based on the reform of the course content and the course means of MOOCK.

4.4. Reform of evaluation methods based on MOK

Teaching evaluation is an important part of teaching in colleges and universities. Under the general principle of completing a single course, the teacher will score students at the end of each course. In current teaching, in many cases, this evaluation is only a simple number. Students often only care about whether they pass or not, and don't care and think too much about the score and the content behind it, which makes students unable to get feedback on learning, and can't accurately understand their learning situation in this course and what learning habits need to be improved. The number of students majoring in finance and accounting is generally large, and the workload is relatively large. It is difficult for teachers to accurately understand the specific learning situation of each student in less than one semester, and there will be a lack of specific basis when giving students their usual grades.

As an online learning platform, MOOC can not only search for a large amount of learning content, but also leave traces of students' learning situation. These records only need to be read easily, so it will be more fair to use it as a reference to measure students' learning situation at ordinary times. At the same time, teachers can also sort out the data that reflects the students' learning situation in the background of MOOC and share it with students at the end of the term, so that students can reflect on the problems in the learning process by combining the data with their usual performance.

5. Conclusion

In general, teaching reform is an eternal issue in the field of education. With the rapid development of information technology, the achievements of information technology are gradually applied to

education and teaching. The application of information technology has played an important role in promoting teaching reform and innovation in the past, and has also made great achievements. The teaching reform should continue to deepen. The emergence and application of MOOC in teaching is an important way to promote the deep education reform and improve the quality of college education. Therefore, the teaching reform based on MOOC in colleges and universities is worthy of extensive attention and continuous research.

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