

Discussion on Innovation and Practice of College Accounting Education Model under Internet + Big Data Model

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Abstract: Along with the rapid development of our times, the content of the Internet + big data model is more perfect. In the process of accounting education, colleges and universities can not only use the "Internet + big data" model to teach, but also innovate and practice its teaching mode, so as to guarantee the corresponding teaching quality and effect, to provide help for students' learning and practice. Therefore, teachers' teaching methods must keep pace with The Times, take advantage of the changes brought by "Internet + big data" in the new situation, provide guidance for the conditions and methods of accounting education, and optimize the economic structure on this basis, and encourage the development of various educational activities. Teachers should also pay attention to the fact that while innovating the accounting education model, they need to understand and master the "Internet + big data" model and effectively apply it to the classroom to lay a corresponding foundation for students' learning and practice. This paper discusses and analyzes the innovation and practical measures in college accounting education under the mode of "Internet + big data" for reference only.

1. Introduction

With the continuous development of China's Internet + big data model, the application of information technology has penetrated into various industries and fields, and accounting education in colleges and universities is no exception. The Internet + big data model provides new ideas and methods for accounting education in colleges and universities, and changes the traditional teaching model comprehensively. Colleges and universities can provide students with more online learning resources, enrich teaching content, and provide real-time feedback and evaluation. At the same time, through big data analysis, colleges and universities can design personalized teaching programs according to students' learning conditions and interest characteristics to improve students' learning effect and interest.

2. The importance of "Internet + big data" development

With the continuous development of China's digital economy, the application of the "Internet + big data" model to make better decisions, optimize capabilities, and use modern information networks as an important medium to drive development. Higher vocational colleges focus on cultivating applied talents, accounting is a discipline that needs a lot of practice. With the continuous development of our society in recent years, most colleges and universities have set up accounting practice courses. Students can learn from books through direct practice and apply theory to practical operation so that students can intuitively understand and apply knowledge and master the corresponding accounting knowledge ^[1]. However, with the passing of time, the emergence of concepts such as Internet + big data has an impact on the development of the accounting industry. The society's requirements for accounting talents are not only to calculate, record and other work, but also to integrate the content of big data for analysis, decision-making and management, so as to improve the development efficiency of Internet technology. The following table introduces the definition, application and technology of the Internet and big data. In the actual teaching process, teachers can use relevant content to teach, so as to ensure the innovation and improvement of accounting education content in colleges and universities. (As shown in Table 1).

Table 1: Definition, application and technology of the Internet and big data

| Definition, application and technology of the Internet and big data | | |
|---|--|--|
| | internet | big data |
| definition | Through network connection and data transmission, information transmission and sharing can provide online services, information exchange and resource sharing. | Large-scale data collections, containing structured, semi-structured, and unstructured data. Analyze and extract valuable information to support decision-making and innovation. |
| apply | E-commerce, social media, online entertainment, etc. | Marketing, finance, medical care, supply chain management and other fields. |
| technology | Network technology, cloud computing, mobile communications, etc. | Data acquisition, storage, processing, analysis, etc. |

3. Characteristics of accounting education innovation under "Internet + big data"

3.1 Change the traditional learning mode of accounting education

At present, many universities in China have combined campus libraries with university teaching to carry out data investigation and literature retrieval to ensure that students' needs to find and download learning materials are met, so that students can gain additional benefits in the process of theoretical knowledge learning. Teachers have established a suitable accounting training base in the teaching practice, focusing on cultivating students' practical ability. The emergence of the Internet has changed the traditional rules of human life, and data and information are constantly changing, which also has a great impact on the traditional learning mode of accounting education.

Most of the traditional accounting education methods in colleges and universities are completed in the classroom, taught by accounting teachers, students passively accept accounting knowledge mode, accounting education content is difficult to update in time. In addition, due to the particularity of accounting major, students must master accounting skills after graduation, and some

vocational qualifications require changes in the learning mode of accounting education. With the development of the Internet and big data technology, students can not only learn in class, but also change the corresponding learning methods. Just turn on the computer and connect to the Internet, they can learn in online training institutions and update their accounting knowledge in time. With the development of the Internet, accounting work has shifted from offline to online, making accounting information and data content more transparent. Internal and external transmission of accounting information will become easier, and online agent accounting and accounting consulting services will become common [2].

3.2 Put forward new requirements for accounting educators

As today's accounting educators, teachers must make full use of the Internet and big data to constantly update accounting education methods, and gradually change the traditional accounting education management concept, improve the use of Internet technology and big data processing technology awareness. Educators need to adapt to the current development instead of following traditional teaching methods. While innovating teaching methods and contents, they should also train students who can adapt to today's accounting work. They should use the Internet to cultivate and improve students' practical accounting knowledge application ability and management ability, and cultivate students' innovative management ability through simulation teaching mode. This ensures that students can grasp accounting knowledge in a timely manner and make full use of it in practical work [3].

The "Internet + big data" model requires teachers to change their own ideas about accounting education, improve their own ability and comprehensive quality, and give effective help to students' learning and development. In addition, colleges and teachers can actively build accounting data network platform and apply it to accounting teaching to further cultivate teachers' data processing and application ability. Intelligent financial software such as UF and Kingdee have replaced nearly 90% of the original accounting work. It will free accounting personnel from a lot of repetitive work such as bookkeeping, reconciliation, consolidation and statement generation, and enable students to transform from the initial accounting position to management accounting, master the collection, acquisition, summary, analysis and application of data, and participate in the decision-making and financial management of enterprises on this basis. (As shown in Figure 1).

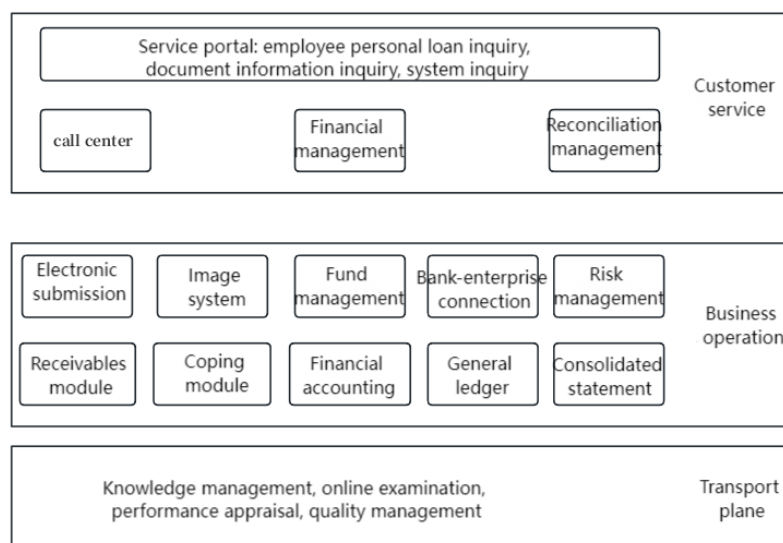


Figure 1: Content of enterprise accounting work

3.3 Promote the rapid development of accounting education

At present, talent education in colleges and universities pays great attention to the changes of social development situation, and puts forward that talent development is the key to accelerate social progress and realize national prosperity. When carrying out talent training, teachers must make innovative breakthroughs in teaching methods, integrate the teaching concept of "Internet +" into higher education, so that the cultivated students can adapt to the requirements of society and contemporary development, and also need computer application, data collection and analysis, and business management skills [4]. In recent years, from the speed of development of accounting education in our country, its data shows an increasing trend. If we want the further development of accounting education mode, teachers need to realize technical breakthrough work. To carry out the innovation and practice of accounting knowledge, we can update the knowledge of teaching experiment software in time. The design of the talent training program of accounting education in Chinese universities should pay attention to the use of the Internet and big data to build a teaching system in line with the practice of accounting education in our country (as shown in Figure 2).

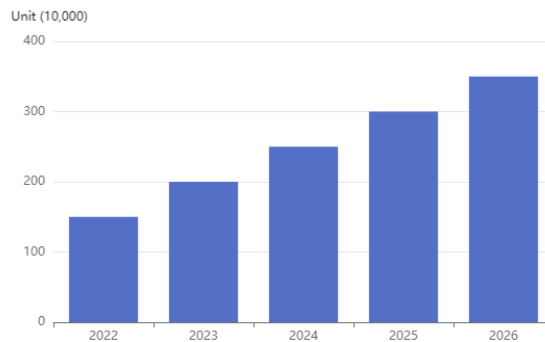


Figure 2: Trend of future number of participants in accounting education

4. Problems encountered in innovation and practice of accounting education in universities

4.1 Unreasonable arrangement of practical training class hours and theoretical class hours

In the context of the development of the Internet era, colleges and universities should change the outdated teaching model, communicate and unite with cooperative enterprises by referring to industry standards, pay attention to school-enterprise cooperation, always understand the requirements of enterprises, pay attention to students' professional ethics, and cultivate students' good professional quality. The ratio of practical training and theoretical teaching of accounting courses is about 1:4, that is, every 4 hours of theoretical teaching must be accompanied by 1 hour of practical training, but what is more noteworthy is the practical training content of these courses. In addition to real work scenario courses, teachers also provide courses such as financial management, auditing, cost accounting and financial report analysis. Practical training mainly focuses on after-school practice, with little innovation and a big gap with the real society. As a result, teachers cannot grasp students' learning situation in the first time, cannot improve students' learning ability, and students cannot apply accounting knowledge smoothly [5].

4.2 Teaching materials lag behind and lack of update

Most of the textbooks used in universities today are written by university lecturers. The content

of the textbook pays more attention to theoretical teaching and the use of virtual cases. Some textbooks have been in use for years without major revisions. In our practical training, the teacher first taught the students the whole accounting process, including procurement, production, sales, etc., so that students could understand and memorize one by one and simulate the practical training process. The practice content of each student is the same, which will lead to some students imitating the learning style of others, without really understanding the main points of accounting knowledge, and lack of self-evaluation of students' own learning, so that students are in a passive situation of learning. At the same time, this method can only let students have a general understanding of the basic process of enterprise accounting, but it seems to lag behind the current flexible accounting policies, resulting in the quality and effect of accounting education is not really achieved. In order to achieve teaching objectives and prevent accounting teaching from being divorced from reality, teachers need to build a professional curriculum system to cultivate students' comprehensive accounting skills, including computer application skills, big data collection and analysis skills, which can reduce the disconnect between talents cultivated by schools and talents needed by enterprises. Teachers need to master new technologies in time and innovate the content of textbooks to meet the new requirements of financial personnel in the era of rapid development, so that teachers can serve as mentors, analysts and evaluators of students' learning ^[6].

4.3 Single assessment method, not high difficulty

With the continuous development of the Internet era, the current society has higher and higher requirements for the quantity and quality of practical training. Because accounting positions involve the privacy of enterprises, it is difficult for students to contact the core business during the internship, thus failing to achieve the real purpose of practical training. Although there are accounting computer training rooms, tax training rooms and other related places on campus, and teachers can practically train students in these scenarios, due to the unrealistic content of the accounting business, the limited work scenarios, the inability to mobilise the big data network, and the lack of analytical value of the data obtained, students are unable to thoroughly grasp the main points of the practice of accounting knowledge. The current assessment method in colleges and universities consists of daily grades and final grades, which typically include attendance and practical training assignments. This assessment method makes it easier for students to pass exams. Usually, the practical training tasks assigned to everyone will inevitably lead to students learning from each other after completing the practical training tasks, and it is difficult to innovate. However, the number of final exam questions is limited, which is basically based on theory. Students can study one week before the exam and most of them can pass the exam. Therefore, students may feel that such practical courses are mere formalities, with no real connection to reality, unable to appreciate the rigor of accounting, a deep understanding of the ethical requirements of the accounting profession, and unable to understand the importance of real practical training.

5. Measures for innovation and practice of accounting education in universities

5.1 Analysis of principles of accounting teaching system construction in colleges and universities

The practical content of accounting teaching in colleges and universities has the principle of relevance and accessibility. When developing the content plan of accounting practice teaching in colleges and universities, the important reference object is not to learn the theoretical knowledge in accounting textbooks every day, but more practical courses of accounting profession, so as to find the key points of theoretical knowledge in practice. Because the essence of accounting practice

teaching is to master accounting professional skills, the theoretical knowledge of accounting is too theoretical and idealized, which will be very different from the actual operation process. Therefore, in the teaching process, teachers need to prepare targeted practical teaching content, build accounting teaching system according to the teaching content, use the Internet to carry out accounting knowledge teaching conveniently and efficiently, and clarify the direction of accounting teaching system in Chinese colleges and universities [7].

In the course of practice, accounting teaching in colleges and universities has the principle of sharing and interaction. Accounting students will encounter many problems in practice when they use intelligent devices such as computers to learn accounting practice knowledge. Only teaching practical courses cannot completely solve students' problems, which is not only caused by computer systems and accounting software itself, but also caused by the lack of professional skills of today's students. Therefore, accounting teachers can only share various teaching resources and learning methods through the information network platform, strengthen the interaction with students, and timely solve the problems encountered by students in the operation process. This teaching practice process can help students build knowledge system and operation practice process.

In addition, the accounting teaching system of Chinese universities needs to always follow the principle of clear and innovative practice form (as shown in Figure 3).It is undeniable that there are still some students with inattention and lack of interest in learning in accounting practice teaching. Therefore, teachers need to continuously enrich the forms of accounting practice teaching, and effectively improve students' learning level on this basis, so as to make the corresponding connection between education and employment, and ensure that newly graduated students have a useful place in employment.

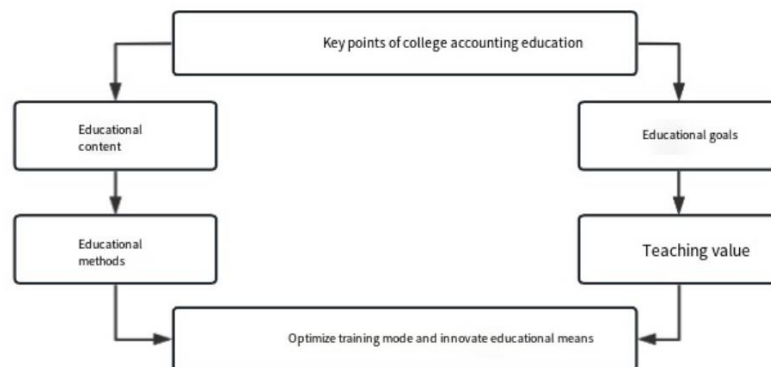


Figure 3: Key points of accounting education in colleges and universities

5.2 Set the objectives of the accounting practice teaching system

Because accounting is an important part of the financial management of Chinese enterprises, the main goal of accounting practice teaching is to use professional knowledge to realize reasonable financial management and distribution, so as to provide valuable opinions and scientific basis for enterprise decision-making. Therefore, in the process of accounting practice teaching, teachers should not pay too much attention to students' proficiency in using accounting software, but should set accounting goals, let students practice through financial operations, analyze the problems encountered, and put forward appropriate suggestions and improvement methods. However, after graduation, students will face a complex social environment and a high level of knowledge and skills. In their practical work, they should respect occupation and law with a sincere attitude and

abide by the professional ethics of our society. Otherwise, accounting knowledge is likely to become a weapon of crime ^[8].

In the process of innovative construction of practical teaching system, teachers should fully absorb the advantages of traditional accounting teaching mode, combine with the actual teaching situation of Chinese colleges and universities, use the power of Internet and information technology, carry out necessary practical teaching activities and relevant measures, carry out digital transformation of traditional teaching system, and encourage students to expand learning space and improve learning methods on the basis of. This allows students to gradually eliminate their dependence on textbooks and teachers, achieve flexibility and autonomy in learning according to their own learning methods and characteristics, and ultimately improve students' learning ability. In this process, teachers should further transform their own functions, make use of both online and offline teaching channels, and provide students with necessary guidance and help by utilizing their own knowledge and practical experience to ensure that accounting work is highly matched with students' abilities. Although this is an important goal of teachers in teaching, it is not the only goal. On this basis, teachers also need to develop moral quality training objectives and legal knowledge training objectives, so that the accounting practice system is more standardized, and the accounting profession is prepared for the corresponding defense line under unfavorable conditions.

5.3 Improve the accounting network practice teaching platform

As an accounting major, students not only need to master the knowledge and learning ability related to the major, but also need to comprehensively apply the accounting knowledge they have learned to conduct financial analysis, have a preventive and extensive understanding of various fields, and achieve the goals of students' study and practice. It can also give students more autonomy in learning and help students give full play to their subjective initiative in the learning process. Teachers construct the digital platform of accounting education in practice, change the teaching method of accounting classroom, significantly improve the quality of accounting teaching, and change the traditional teaching form. Through the "Internet + big data" mode, the limitation of classroom space and time can be broken, and students can master accounting knowledge through "micro-lessons" and other learning methods ^[9].

For example, many practical accounting teaching can be produced into online videos using editing tools, and students can not only determine the pace and content of the course independently, but also consolidate and strengthen their knowledge in weak areas through repeated screening and online communication. In order to let students have a deeper sense of participation, teachers can also use online practical teaching platform to simulate accounting work scenarios and business processes in the teaching process, so as to enhance students' learning mentality and sense of responsibility. For students who want to further study other accounting subjects, it can be completed through online elective courses, and students have gained some insights, and the real working environment also allows students to master the basic knowledge, improve the quality of students' learning, and guide students to think deeply about accounting knowledge. Many teachers are very concerned that the online practice teaching platform can not play a monitoring and warning role, and the monitoring and warning role can be achieved through the click rate or login process.

5.4 Add appropriate accounting information content

In order to realize the innovation of accounting practice teaching system under the background of contemporary Internet society, some new content should be added to the existing accounting computerization course, so that students can get more common sense of social accounting practice (as shown in Figure 4). As enterprise resource planning management is a way to manage and

coordinate various resources within the enterprise, teachers can add the principle of enterprise resource planning in the teaching process, and enterprise financial knowledge and skills are necessary for the realization of fund management and accounting, which requires teachers to conduct in-depth study and exploration of students' professional basic knowledge. It is not only necessary to master the skilled accounting theory knowledge, but also pay attention to the application and innovation of accounting knowledge in practice to achieve a high degree of unification of theory and practice. If a student chooses an elective that interests them, the student will need to not only complete all available credits, but also complete the requirements and take basic or advanced courses to pass the assessment.

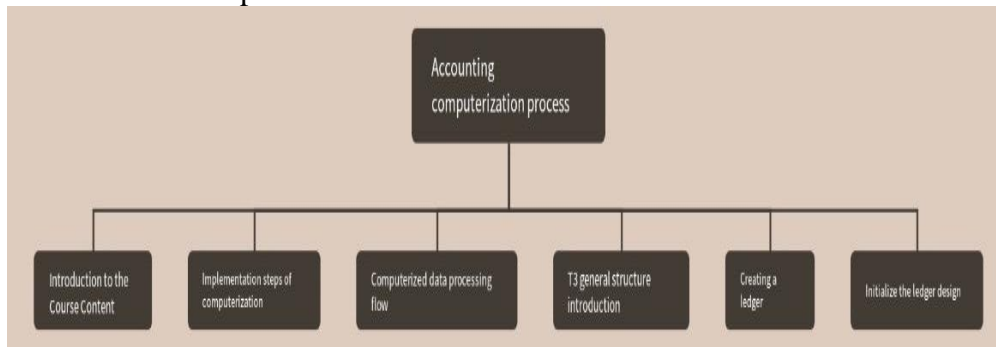


Figure 4: Accounting computerization process

Therefore, in the actual process of accounting education, teachers should first introduce the concept, characteristics and importance of enterprise resource planning management to students, and in the process of learning management methods and information system application, pay attention to guiding students to understand accounting knowledge through practice, so that students can gradually learn financial management knowledge in the process of enriching practical experience. After learning accounting knowledge and enterprise resource planning management, students can provide accurate financial data to various information systems and ultimately generate financial reports^[10]. At the same time, while learning accounting skills closely related to The Times, students must also understand and learn various financial software and tools. Although they may not be used in their future work, learning important functions of software and tools can help accounting major students to be more familiar with the operating environment of accounting software and better develop and use the functions of various software and tools. This enables accurate transfer, objective analysis and filtering of data, providing more realistic and reliable financial data to a wide range of accountants.

6. Conclusion

To sum up, colleges and universities should actively innovate teaching models, introduce Internet + big data technology, provide more learning resources and opportunities, and cultivate students' practical ability and comprehensive quality. In the future, accounting education in colleges and universities will continue to develop and improve under the mode of Internet + big data. Colleges and universities can establish various forms of cooperation mechanisms and carry out in-depth cooperation with Internet enterprises and accounting firms to jointly promote the development and innovation of accounting education in colleges and universities. At the same time, colleges and universities should strengthen cooperation with Internet enterprises and accounting firms to jointly promote the development and innovation of college accounting education.

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