Reform and practice of teaching of big data and accounting under the background of digital government

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Abstract: This study explores the integration and impact of big data and accounting teaching in the context of digital government. In the face of the industry's demand for accounting talents with big data processing and analysis ability, accounting teaching must keep up with the pace of The Times and strengthen the cultivation of students' practical skills. This paper analyzes the trend of integration of big data and accounting profession, and puts forward countermeasures, including introducing case teaching method, strengthening school-enterprise cooperation, and utilizing advanced teaching technology and tools. At the same time, the paper also discusses the application of big data in accounting teaching and its impact on teaching content and methods, pointing out that the introduction of big data enriches teaching content, innovates teaching methods, and improves students' practical ability and innovation ability. Finally, the article concludes that the integration of big data and accounting teaching has become an inevitable trend, which is helpful to cultivate accounting talents more in line with the requirements of The Times.

1. Introduction

With the deepening of the construction of digital government, the wide application of big data technology has brought unprecedented changes to all walks of life[1]. Under this background, accounting teaching is also facing unprecedented challenges and opportunities. Through the collection, integration and analysis of big data, digital government provides strong support for policy making, public services and other fields, and also puts forward higher requirements for the education of accounting professionals[2]. Therefore, under the background of digital government, how to effectively integrate big data with accounting teaching and cultivate accounting talents with big data thinking and skills has become an urgent problem to be solved.

According to relevant data, the application of big data in the field of accounting has shown explosive growth in recent years[3]. More and more enterprises begin to use big data technology for financial analysis and decision support, which also puts forward new requirements for accounting professionals. However, the traditional accounting teaching mode often focuses on the imparting of theoretical knowledge, and lacks the deep understanding of big data technology and the training of application ability[4]. Therefore, the teaching of accounting is in urgent need of reform and innovation to adapt to the development trend of big data under the background of digital government.

In the context of digital government, big data has become an important information resource. For

accounting professional teaching, mastering big data technology means mastering the competitive advantage in the future[5]. Therefore, accounting teaching should keep up with the pace of The Times, strengthen the introduction and application of big data technology, and train students' big data thinking and skills to adapt to the development needs of the future society.

To sum up, it is an urgent and important task to reform and practice the teaching of big data and accounting under the background of digital government. We should start with teaching content, teaching methods, teaching resources and other aspects, strengthen the introduction and application of big data technology, train students' big data thinking and skills, and lay a solid foundation for future accounting career development.

2. Big data development in the context of digital government

2.1. The application of big data in digital government

In the context of digital government, the application of big data has penetrated into various fields, providing strong support for government decision-making, public services and social governance. The application of big data in digital government not only improves the work efficiency of the government, but also enhances the transparency and credibility of the government. For example, through big data analysis, the government can more accurately understand the needs and preferences of the public, so as to provide more accurate public services[6]. In addition, big data can also help the government predict and respond to various social risks, and improve the efficiency and effectiveness of social governance.

The application of big data in digital government has also had a profound impact on accounting teaching. Traditional accounting teaching often focuses on the imparts of theoretical knowledge, but neglects the cultivation of practical skills. However, in the context of digital government, accounting teaching must pay more attention to the cultivation of practical skills to adapt to the needs of the era of big data[7]. Accounting students need to master the basic skills and methods of big data analysis in order to be able to better provide high-quality accounting services to governments and enterprises.

In addition, the application of big data in digital government also provides rich teaching resources and cases for accounting professional teaching. Accounting teachers can use these resources and cases to help students better understand and master accounting theory and practical skills[8]. At the same time, accounting teachers also need to constantly update their knowledge and skills to adapt to the development needs of the era of big data.

In the context of digital government, big data has become an important information resource. Accounting teaching must keep up with the pace of The Times, strengthen the teaching and practice of big data, train accounting talents with high quality and practical ability, and make greater contributions to the construction and development of digital government.

2.2. The impact of big data on accounting teaching

In the context of digital government, the rise of big data has had a profound impact on accounting teaching. Big data not only changes the way data is acquired, processed and analyzed, but also provides a new perspective and tool for accounting professional teaching. Traditional accounting teaching often focuses on the teaching of theoretical knowledge and simple case analysis, while the introduction of big data makes the teaching closer to the reality and pays more attention to the cultivation of practical ability.

Big data provides massive data resources for accounting major teaching, enabling students to have access to real and rich financial data, so as to better understand accounting theory and practice.

For example, by analyzing the financial data of listed companies, students can have an in-depth understanding of the financial status, operating results and cash flow of enterprises, and then conduct a comprehensive assessment of the financial status of enterprises. This teaching method based on big data not only improves students' learning interest and enthusiasm, but also cultivates their ability of data analysis and problem solving.

The introduction of big data has also promoted innovation in accounting teaching. Traditional accounting teaching often uses fixed teaching materials and cases, while the introduction of big data makes teaching more flexible and diverse. Teachers can choose suitable data resources for teaching according to the needs and interests of students, so as to meet the individual needs of students. At the same time, the analysis method of big data also provides a new perspective and ideas for accounting teaching, making the teaching more in-depth and comprehensive.

In addition, the impact of big data on accounting teaching is also reflected in the adjustment of talent training objectives. In the context of digital government, accounting talents not only need to have a solid knowledge of accounting theory, but also need to have a strong data processing and analysis ability. Therefore, accounting teaching needs to pay more attention to the cultivation of practical ability, so that students can adapt to the development needs under the background of digital government. This adjustment not only meets the requirements of the development of The Times, but also lays a solid foundation for the future career development of students.

To sum up, the impact of big data on accounting teaching is profound. It not only changes the teaching method and content, but also provides a new perspective and tool for accounting professional teaching. Under the background of digital government, accounting teaching needs to keep up with the pace of The Times, make full use of the advantages of big data, and train accounting talents with data processing and analysis ability to meet the needs of social development.

3. The present situation and problems of accounting teaching

3.1. The traditional model of accounting teaching

The traditional model of accounting teaching often focuses on the imparting of theoretical knowledge and the training of accounting skills. In this mode, students usually master the basic theories and accounting methods of accounting through classroom learning, textbook reading and case analysis. However, with the rapid development of big data in the context of digital government, this traditional model has been difficult to adapt to the needs of The Times.

Traditional accounting teaching mode focuses on cultivating students' accounting ability, but often neglects the cultivation of students' data analysis ability, innovative thinking and cross-border integration ability. In the era of big data, accounting is not only a simple bookkeeping and accounting, but also the processing, analysis and mining of massive data to provide valuable financial information. Therefore, the traditional model has obvious shortcomings in cultivating students' comprehensive quality.

In addition, the traditional accounting teaching mode also faces the problems of lagging teaching content and single teaching method. With the continuous updating of accounting standards and systems, traditional teaching materials are often difficult to keep up with the pace of The Times. At the same time, traditional teaching methods such as classroom teaching, case analysis, etc., are also difficult to stimulate students' learning interest and initiative.

By introducing big data technology and tools, we can transform and upgrade the traditional accounting teaching model. For example, a big data platform can be used to build a virtual laboratory, allowing students to conduct practical operations in a simulated real environment; Data mining and analysis technology can be used to assist case teaching, so that students can have a deeper understanding of accounting theory and practice; Big data can also be used to evaluate

students' learning effects and teaching quality, and provide data support for teaching improvement.

In short, in the context of digital government, the integration of big data and accounting teaching has become an inevitable trend. We need to innovate the traditional accounting teaching mode and cultivate students' comprehensive quality and innovative ability to adapt to the needs and development of The Times.

3.2. The challenge of accounting teaching

Under the background of digital government, accounting teaching is facing unprecedented challenges. The traditional accounting teaching mode often focuses on the teaching of theoretical knowledge, but neglects the cultivation of practical skills. However, with the rapid development of big data technology, the demand for talents in the accounting industry has undergone profound changes. Modern accounting not only needs to master the basic theoretical knowledge, but also needs to have the ability of data processing, analysis and application.

Take the financial department of a large enterprise as an example, they need to process a large amount of financial data every day, including income, expenditure, cost and other aspects. Traditional accounting methods have been unable to meet the demand for efficient data processing, so they urgently need to recruit accounting talents with big data processing and analysis capabilities. This requires that accounting teaching must keep up with The Times and strengthen the cultivation of students' practical skills.

In addition, accounting teaching also needs to pay attention to the development trend of the industry and market demand. According to relevant data, in recent years, the integration of big data and accounting profession has become a new trend in the development of the industry. Many enterprises are beginning to apply big data technology in the field of financial management to improve work efficiency and accuracy. Therefore, the teaching of accounting major must adjust the teaching content and methods in time, and strengthen the cultivation of students' application ability of big data.

Facing these challenges, accounting teaching needs to take active measures to cope with them. First of all, case teaching method can be introduced to help students understand the application of big data in the field of accounting by analyzing practical cases. Secondly, cooperation with enterprises can be strengthened to provide practical opportunities for students to master the skills of big data processing and analysis in practice. Finally, advanced teaching technologies and tools, such as online teaching platforms and virtual laboratories, can be introduced to improve teaching effects and students' learning experience.

4. Integration of big data and accounting teaching

4.1. Application of big data in accounting teaching

In the context of digital government, the rapid development of big data technology has brought unprecedented opportunities for accounting teaching. The application of big data in accounting teaching not only enriches the teaching content, but also innovates the teaching method. By introducing big data, accounting students can more intuitively understand the whole process of data processing and analysis, thus deepening their understanding of accounting theory and practice.

Taking a university as an example, the accounting major of the university introduced a big data experiment course to simulate the real enterprise financial data environment, so that students can learn how to use big data tools for data processing and analysis in practice. The data showed that the students who participated in the experimental course showed higher interest and stronger practical ability in the subsequent professional course learning.

In addition, big data also provides rich case resources for accounting professional teaching. By analyzing real corporate financial data, students can gain a deeper understanding of a company's financial situation and business performance. For example, by analyzing the financial reports of listed companies, students can understand the profit models, cost control strategies, and risk management methods of different industries.

At the same time, big data also promotes the cross-integration of accounting teaching and other disciplines. For example, by working with disciplines such as computer science and statistics, accounting students can learn how to leverage advanced algorithms and models for higher-level data analysis and forecasting. This interdisciplinary cooperation not only broadens the students' knowledge horizon, but also improves their comprehensive quality and innovation ability.

4.2. The impact of big data on the teaching content and methods of accounting major

In the context of digital government, the rise of big data has had a profound impact on the teaching content and methods of the accounting profession. Traditional accounting teaching often focuses on the teaching of theoretical knowledge and manual training. However, with the wide application of big data technology, accounting education must keep pace with The Times and adapt to this change. Big data provides massive data resources for accounting teaching, which makes the teaching content more abundant and vivid. Through the introduction of actual cases and data, students can more intuitively understand the application of accounting theory in practical operation and improve the learning effect.

The introduction of big data also promotes the innovation of accounting teaching methods. Traditional accounting teaching often adopts the way of lecturing and case analysis, while the application of big data technology makes the teaching method more diversified and flexible. For example, teachers can guide students to analyze actual financial data through data analysis software, and cultivate students' ability of data analysis and problem solving. In addition, teachers can also use the big data platform to carry out online teaching and remote teaching, breaking the limitations of time and space, and improving the teaching effect.

The impact of big data on the teaching content and methods of accounting major is not only reflected in the reform of teaching methods, but also reflected in the improvement of students' ability training. In the context of big data, accounting students need to have stronger data processing and analysis skills. Therefore, the teaching content needs to pay more attention to cultivating students' data literacy and data analysis ability. At the same time, teaching methods also need to pay more attention to practice and innovation, by guiding students to participate in practical projects and data analysis, improve students' practical ability and innovation ability.

5. Conclusion

Under the background of digital government, the integration of big data and accounting teaching has become an inevitable trend. This integration not only changes the traditional teaching methods, but also provides students with a more real and vivid learning experience. Through the application of big data technology, accounting teaching can more accurately grasp the market demand, timely adjust the teaching content and methods, so as to cultivate accounting talents who are more in line with the requirements of The Times.

Taking a university as an example, it introduced big data technology into the teaching of accounting major. Through the analysis of data such as students' learning behavior and employment situation, it was found that the traditional teaching methods had shortcomings in some aspects. Therefore, the school timely adjusted the teaching program, introducing more practical and innovative teaching content, so that students can better adapt to the market demand. This reform

initiative has achieved remarkable results, and the employment rate of the school's accounting graduates has been greatly increased.

In addition, the application of big data technology also brings more possibilities for accounting teaching. For example, by building accounting data analysis models, students can gain a deeper understanding of corporate financial conditions and market trends, laying a solid foundation for future career development. At the same time, big data technology can also help students improve their data processing and analysis skills, so that they can better adapt to the work requirements of the digital age.

Acknowledgements

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