Study on Accounting Curriculum Reform in Colleges and Universities in the Era of "Big Wisdom"

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Abstract. With the rapid development of information technology, accounting informatization has become the inevitable development trend of accounting work, and has penetrated into all aspects of modern enterprise management. The fast-developing of mobile Internet brings new and huge challenges to the management accounting informatization of enterprises. A new platform is provided for the integration of management accounting and information technology by the era of "Great Wisdom and Cloud". Therefore, the demand for accounting talents in society has also changed dramatically. So, Institutions of higher learning as the main force in the training of accountant specialty, traditional teaching and curriculum design can no longer meet the needs of society. Therefore, according to colleges and universities their own characteristics, fostering objectives should be determined and innovative accounting curriculum system should be designed to suitable for the development of the times. By expounding the development of information technology's influence on accounting teaching work, which states the necessity of accounting curriculum reforms in institutions of higher learning and proposes corresponding basic measures to provide reference for the reforms of accounting courses in colleges and universities.

Keywords: Big Smart Cloud; curriculum reform; accounting.

1. Introduction

"Big Smart Cloud" was presented at the China Internet Conference in August 2013, where "intelligence" includes the user experience supported by the Internet of Things and big data mining. The combination of the mobile Internet and the Internet of Things makes it possible to generate and collect big data. "Big mobile cloud" is related to each other. The application of mobile Internet and Internet of Things needs the support of cloud computing. In-depth analysising and mining of big data will in turn promote the development of mobile Internet and Internet of Things which makes software and hardware more intelligent.

Accounting informatization is the direction of computerization developing. The accounting information system should have the following characteristics: the first, is integration, because an enterprise's production and operation activities are an interconnected and mutually restricted body, accounting comprehensive reflects and oversees the enterprise's financial situation and business performance. And monitor the company's financial status and operating results, so the information, it reflects, must be comprehensive; the second is multi-dimensional, corporate forecasting, decision-making, controlling, and analysising require internal data and external data; to reflect the company's production and operation sites, prices, finance accounting, investment, and other related datas, which must be provided by the accounting system. Third, the reflected information is real-time. Through the real-time accounting information system, managers who are at all levels of the enterprise can obtain the latest accounting information of the enterprise at any time and analyze financial impact of the matters.

2. The Necessity of Accounting Informationization Course Reform

2.1 Motives of Curriculum Reform

2.1.1 Information Technology Driven

The vast number of accountants has freed from the complicated business work through the development of information technology. From the original manual account operation to the simple

and tedious operation of manual account was replaced by the computer, and the emergence of the financial sharing service center further reduced the accounting demand for post personnel; The rapid development of information technology has promoted the transformation of business management models, in result accountants are facing unprecedented challenges.

Computerized accounting realizes the automatic calculation of various books and statements, and bids farewell to the complicated and repeated manual calculations of traditional accounting. The integration of business and finance breaks the situation where the data of each business system and the accounting processing system are separated from each other. By implementing an integrated database, various business data can be directly entered into the accounting processing system, eliminating the tedious work of accounting staffs in preparing various vouchers. Each branch of the financial sharing center enterprise only needs to fill in business data in accordance with the specifications and upload all types of original documents copies. Its data and images are transmitted to the financial sharing center through a powerful network. After reviewed and determined by financial sharing staff, the datas automatically will be processed by the computer system, In the future, as electronic invoices and various types of corporate data are directly connected intenter, when all the original voucher data can be directly connected to the accounting information system through the Internet, what challenges and changes will the accounting work face.

2.1.2 Challenges and Changes Brought by Information Technology

It is the development of information technology that brings a series of challenges and changes to traditional accounting theory and accounting teaching work, which makes our accounting teaching work, especially the accounting teaching model of higher vocational colleges-has been issued a challenge book, which makes us have to reform the curriculum of accounting to meet the needs and development of society. For example, the development of information technology challenges the theoretical premise of accounting-the four basic assumptions. The concept of traditional accounting subjects—because of the emergence of "virtual enterprises" and the diversified demand for accounting information by enterprises— have been greatly extended; Continuing operations: In order to complete a goal, the "virtual company" on Internet can be established in a short period of time, and then be dissolved after completing the goal; Accounting staging assumptions: The real-time nature of accounting information can produce the required data in a timely manner, without any restrictions on the accounting period; Monetary measurement: economic and social integration, digitization, network, the emergence of electronic money, and the change in accounting functions from "accounting" to "management" enable the accounting system to collect and provide information on currency and related non-monetary forms.

Under the intelligent background, the requirements for accountants who used to be equipped with the skills and auxiliary tools are no longer met by traditional abacus, calculators, software abacus (ERP, cloud home, etc.), so electronic abacus is best explained and developed of the current development of information technology.

2.1.3 Diversified and Differentiated Needs for Accounting Information Technology Capabilities

First of all, as the most basic skills of accounting personnel, we must use accounting software to solve daily accounting problems and meet the needs of daily accounting work. Secondly, in order to adapt to the impact of the development of information technology on accounting work, we should use database management systems to solve the problem of unified data interface to achieve data utilization when system is integrated. Then, the database management system can be used to solve the problem that the data structure changes when the system is upgraded, as while as the historical data can be used continuously.

2.1.4 Accounting Informatization" Course Construction Faces Great Challenges

As a higher education institution—an institution that focuses on cultivating student skills, the design of accounting courses must require students to be proficient in operating accounting software to meet the needs of daily accounting work, and they should also strengthen the capabilities of

processing, calculation, auditing, auditing, cultivation of statistics, analysis and utilization. This requires colleges and universities to break the traditional teaching model, traditional curriculum design, teaching system, teaching content, teaching methods, assessment methods, practical teaching, etc. which all of these are a great challenge for us. and also are urgent problems.

2.2 Status and Problems of Curriculum Teaching

2.2.1 Disconnected Curriculum Design from Social Needs

The society has a trend of diversification of the information technology capabilities of accounting personnel. The traditional "Accounting Informatization" course teaching focuses on the application of accounting theory and software, and lacks a teaching system design for the training of the ability to process and analyze accounting data.

The application of accounting software at the front desk handles daily accounting operations, and has little contact with the accounting database; however, students cannot understand the concept of electronic accounting data, the back-end application of SQL statements to manipulate the accounting database. Although students understand the electronic accounting data, the data processing is only in the background, and the data display is not intuitive.

2.2.2 Lack of Curriculum Teaching Resources

Due to the closed nature of commercialized accounting software, source programs cannot be obtained, so it is difficult for students to understand data processing processes and techniques. In the course of "Accounting Informatization", the teaching of database design, accounting data processing process and source program analysis is facing great difficulties.

3. Measures and Thoughts of Accounting Course Reform

3.1 Defining the Training Goal Positioning, Creating a Four-Level Modularized Accounting Information Course Content System

First of all, it is necessary to position the training goals. The goals should be oriented to the cultivation of comprehensive application capabilities, focused on the applicability and practicality. The first objective: the application of accounting software operations at the front desk to handle daily accounting operations; the second objective: the application of accounting software operations at the front desk to handle daily accounting operations, and the use of SQL statements in the background to operate the accounting database.Secondly, the design reform of the teaching plan .there are corresponding courses to implement teaching programs, such as the support of accounting software processing and accounting data processing technology; Finally, a good curriculum content system.

3.2 Keep up with the Social Pace of the Development of Accounting Informatization

Based on the background of the times and advancing with the times, a new system of diversified courses shouled be established and improved. Reform the accounting course system and improve the level of accounting information teaching; Reduce the proportion of accounting financial accounting courses and increase the proportion of management and information technology courses; Based on experimental teaching prototype cases, a hierarchical systematic practical teaching system is developed to develop a series of case libraries for the "Accounting Informationization" teaching prototype system.

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