Analysis on Deepening Innovation Reform of Accounting Teaching in Colleges and Universities in the Era of Big Data

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Abstract: The era of big data impacts the traditional data analysis methods with its distinctive features such as complexity, diversity, high value and high speed. As professionals in researching and processing the data, students majoring in finance and accounting in colleges and universities not only enjoy the advanced modern scientific and technological achievements, but also face different problems from the past. Therefore, how to grasp the opportunities and challenges brought by the era of big data has become an urgent topic to be discussed. Therefore, this paper points out the far-reaching impact of the big data era on the accounting industry, and analyzes the shortcomings of the current accounting teaching in colleges and universities. This paper also expounds the methods of deepening the innovation reform of accounting teaching in colleges and universities.

1. Introduction

With the vigorous development of information technology, the era of big data has arrived, which creates d new tools for people to analyze, process data, and changes people's daily life to a great extent. First of all, as an information technology resources, big data can effectively help such as the Internet industry, automobile manufacturing, energy development industry, government agencies and school education and other fields to bring more convenient access to data and processing methods in order to improve the output value and economic benefits of various industries. Secondly, big data mode changes the thinking mode, decision-making and analysis process of human beings, and at the same time, it can facilitate enterprises to provide customized services for more and more customers. Big data platform can collect massive data resources to make use of, can quickly help enterprises grasp the market orientation. For example, Taobao.com monitors our shopping habits, and the NetEase's cloud music platform collects all the music types we've seen. Thirdly, the age of big data has obviously brought some unfavorable factors, such as security risks, leaks and breaches of our personal information and accounts. As one of the most closely related areas of data, accounting industry needs to fully study of industry development changes caused by big data. On the other hand, it should keen to capture the characteristics of data analysis and processing in the era of big data, and master the current core of artificial intelligence technology. Therefore, accounting industry can better serve enterprises, and provide a strong basis to help enterprises make scientific

and reasonable decisions. And it also promote the overall benefits of enterprise financial integration, the use of big data analysis function to optimize the allocation of resources.

2. The Profound Impact of the Era of Big Data on the Accounting Industry

With the advent of the information age, the traditional financial management technology gradually outdated. If the enterprises want to better achieve their own economic security and rapid development, they must rely on the big data platform. From the promotion of the overall benefits of enterprises, big data technology can help enterprises improve their own financial system through the analysis and processing of hundreds of millions of data. Firstly, it provides rationalization, real-time dynamic suggestions for their production and sales decisions. Secondly, it improves the operation mode of enterprises. Thirdly, it is conducive to excavating more realistic resources conducive to enterprise development. Finally, it makes early warning and accurate assessment of financial loopholes and accurate operational risks for enterprises. With the rise of the e-commerce community, big data technology can also realize the openness and transparency of the transaction market information. It is useful for enterprises to obtain more customer demand in the fierce market competition in order to get more customer groups. So this technology improves the enterprise's information and business interface data level.

In terms of the degree of automation of financial system, big data technology has changed the work content of traditional financial personnel. The original tasks of data collection, sorting and input, as well as the accounting of basic enterprise data are gradually accomplished by the computer. At the same time, there is a higher demand for the expertise of chief financial officers (CFOs), who need to master computer technology while better combining it with financial knowledge. Their usual work is also transformed into scientific and in-depth analysis of big data information, optimizing the allocation of resource, the maintenance and operation of the company's financial system and database, the accurate prevention of financial risks and financial vulnerabilities, the development and application of new modules, the docking of new business areas, etc. Therefore, CFO needs higher ability of technical integration and application.

In terms of the innovation of teaching mode of accounting specialty, the era of big data realizes the sharing of network resources, which brings great convenience to teaching. Through the Internet platform, students collects various financial accounting teaching resources, and get the collection, sorting and analysis of data so as to broaden the channels of independent learning. The networked classroom breaks the limitation of time and space, and helps to enhance students ' interest in learning. It is easier for teachers to teach their aptitude, enliven the classroom atmosphere, let students to master more practical and avant-garde accounting knowledge and data processing ability with the networked classroom. At the same time, it also trains students ' sense of teamwork and mutual help, improves students ' learning ability, and increases students ' experience.

3. The Shortage of Accounting Teaching in Colleges and Universities

First, the training direction of accounting personnel is single. At present, the training objectives of finance and accounting major in colleges and universities focus on bookkeeping, calculating account, making account. In other words, they are basic data collection, sorting, and processing. The relative lag in the setting of professional courses has not been optimized according to the cutting-edge technology of the times, which has resulted in the disconnect between the goal of personnel training and the needs of modern society. For example, in the era of big data, computer courses closely related to the accounting industry are not integrated, so that accountants put on the job only to find that their own lack of a certain basic knowledge of programming and database information processing technology. In addition, there is a big gap between the basic level of college

graduates and the expectations of enterprises in terms of financial management and decision-making ability. Because lack of the ability to think and judge independently, they cannot use big data to analyze the business status of enterprises, the risks of capital operation, the prospects of future industries, and so on. So they can not take up the position of senior finance staff who determine the fate of enterprises.

Secondly, the teaching mode of accounting major is backward. Traditional financial accounting major teaching in colleges and universities mainly focuses on cultivating students' professional accounting ability. In terms of teaching methods, teachers' knowledge explanation and exercises are the majority. Occasionally, PPT is used for demonstration, but the content is boring and lacks vitality and entertainment. In the era of big data, the professional teaching of finance and accounting can give full play to the advantages of information technology. For example, online education platforms such as "Flipped Classroom" and "MOOC" can be used for teaching and learning. Students get a personalized cloud computing learning experience by developing an Internet platform and establishing resource base of accounting education for students to actually operate financial software.

4. The Method of Deepening Innovation Reform of Finance and Accounting Teaching in Colleges and Universities

The advent of the big data era has promoted the innovation of the work content of accounting posts. In order to cultivate talents who meet the realistic needs of enterprises, it is necessary to change the educational concept, improve teaching methods, make full use of the achievements of information technology in curriculum setting and classroom design, and establish the teaching system of accounting specialty courses linked with other fields. First, change the teaching concept. In order to meet the development needs of modern science and technology and economic environment, the training direction of modern financial talents should be adjusted to have basic information accounting ability and financial analysis, management and decision-making ability. Meanwhile, they should master advanced database technology and financial software application technology, have strong sensitivity and analysis ability to data information, get a good sense of innovation and the spirit of lifelong learning. For accounting professional teachers, they should also actively participate in job training, strengthen their professional skills, expand their horizons, and constantly improve their teaching ability.

Second, developing a new teaching system. Modern senior financial personnel need to undertake more complex work duties instead of the basic financial accounting. Therefore, the university accounting professional should screen and innovate the course of this major. In addition to retaining basic statistics, accounting and other courses, we should gradually introduced management and programming, database technology, software development and other application courses, and increase CMA, CISA, CIA and other courses, in order to improve students' computer data processing capabilities. At the same time, colleges and universities can also carry out practical courses in cooperation with enterprises. Let students deeply understand the financial operation process within the enterprise, jointly develop practical financial data acquisition system and analysis software, take charge of enterprise's financial budget, making financial statements, project evaluation, etc. with the practical courses, it can expand students' employment channels, enhance students' application ability to data processing basic software such as Excel, understand the financial system, data characteristics and calculation methods of enterprises in different industries, so that they can be better invested in practical work. Next, for those courses that are no longer adapted to the needs of the development of the Times, colleges and universities should boldly abandon, and strive to make system of accounting professional curriculum more focused, refined

and industry practical.

Third, to realize the reform and innovation of teaching mode. The teaching of financial specialty in colleges and universities can be deeply integrated with the actual financial work. A large amount of financial data of enterprises can be imported through the Internet platform for students to analysis, processing, operation and inspection of data, so as to cultivate their skilled data control ability and get familiar with the accounting operation process of enterprises. Universities should also use online education platforms such as Udacity and Coursera to cultivate students' independent learning ability. Then, students can collect learning materials, submit homework and complete classroom tests through online platforms, and teachers will focus on explanation and knowledge supplement, so as to improve students' learning effect.

Fourth, colleges and universities should timely improve the corresponding hardware facilities, build professional data resource platform, timely update the teaching case database, material database, database, and maintain the information technology teaching resources related to software development, programming and data analysis. Universities can apply for the support of the national innovation project development policy, cooperate with enterprises to carry out courses' research, and introduce specialized financial data processing system of enterprises to research and practice for students. Inviting excellent financial personnel to give lectures for students about technological achievements of the latest business finance. Thus we can train a high insight, professional counterpart of the comprehensive talents for the enterprises.

5. Conclusion

In a word, the teaching of accounting in colleges and universities in the era of big data has undergone fundamental changes, both in breadth and depth. In order to cultivate the high conformity talents that enterprises need, the accounting majors in colleges and universities should strengthen the innovation of teaching ideas, teaching modes and methods, fully absorb the achievements of modern information technology, pay attention to the relationship between industries, and enhance the practicality and basic level of students ' skills and knowledge. Only in this case can we provide basic protection for the future employment and development of students.

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