

# *The predicament and reform of accounting education in Colleges and universities in the era of "Internet +"*

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**Abstract:** "Internet +" brings innovation and challenge to accounting education. Accounting education in colleges and universities needs to grasp the trend of "Internet +" development in a timely manner, and continuously promote the concept innovation, goal optimization and mode transformation of traditional accounting education, in line with the development requirements of undergraduate accounting education. Based on the current accounting education theory in colleges and universities, this paper first analyzes the impact of "Internet +" on undergraduate accounting education in colleges and universities. Secondly, it explores the realistic predicament of undergraduate accounting education in the era of "Internet +", and based on this, studies the path of transformation of College education in the era of "Internet +", in order to promote the development of accounting education theory.

## **1. Introduction**

At present, the Internet has penetrated into people's study, life, work and other fields. From the current point of view, the challenge of "Internet +" to traditional accounting education is beginning to show. "Internet +" means taking mobile Internet, cloud computing, big data and other emerging technologies as the means, taking information interoperability and sharing development as the core, integrating traditional industries and emerging technologies in depth, and promoting the new trend of industrial upgrading. In the "Internet +" era, the traditional undergraduate accounting education process has exposed many disadvantages, and the reform of undergraduate accounting education is imperative. Therefore, it is imperative to reform the training mode of accounting talents in Colleges and universities. Only by building a new education model featuring Internet and information management, which integrates cloud computing and big data technology, can we conform to the trend of the times. Only after graduation can the students of accounting education in Colleges and universities adapt to the needs of society.

## **2. The influence of "Internet +" era on accounting work**

"Internet +", based on information technology, will be coupled with related fields, and make use of the advanced computing power and productivity of computer technology to form a new development mode that can promote technological progress, efficiency improvement, productivity improvement and concept innovation in this field. Since the combination of accounting and

traditional computers in the last century, the efficiency of accounting has been rapidly improved. Accounting Education under the guidance of "Internet +" also ushered in new opportunities and challenges.

### 2.1. More free accounting working environment

The working environment has changed greatly in the Internet era. Under the new characteristics of high-speed data exchange in the big era, the traditional working mode has not been well adapted. Accounting work, supplemented by the Internet, can break the limitations of office space. Accounting business is fully computer-centric integration, and the financial information processing process is gradually moving towards integration. This kind of situation can make the financial data and business combine efficiently, and then improve the efficiency of financial management and enterprise systematic management.

### 2.2. Traditional accounting faces great challenges

Under the condition of Internet, the working mode of Accountants has changed from accounting to management accounting, while the mechanical data processing in the traditional accounting mode has been largely replaced by computers. The new financial and accounting talents who can skilfully use computers are more demanded by the society. They can collect and process data through the Internet, and then combine their own characteristics and market demand, provide strategic analysis for enterprises, and provide feasible solutions for enterprise decision-making. They are the counterparts required by the accounting market in the new era.

## 3. The predicament faced by traditional accounting education under "Internet +" era

The development of Internet + has brought a great impact on Accounting Education in Colleges and universities, which makes traditional accounting education face greater difficulties and challenges. As shown in Figure 1 below.

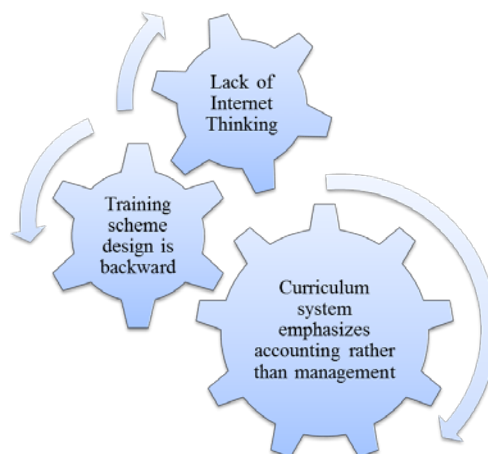


Figure1. Challenges of traditional accounting education

### 3.1. The backward top-level design of talent training program

Accounting major is characterized by strong practicality, and the implementation effect of the current accounting practice course in Colleges and universities is not ideal. Firstly, the practice course is only symbolically set up, and the theoretical class hours of the core courses of basic

accounting and financial accounting occupy a large proportion. Most of the practical courses are still based on knowledge inculcation, and students have less time to operate in class, which weakens the effect of practical teaching and learning. Secondly, the content of practical courses is mostly to simulate the economic business of enterprises for a period of time and do manual accounting. Many students reflect that the main content of this model is the process of compiling accounting entries in theoretical courses, and their enthusiasm for learning is not high. Cost accounting, tax law, financial management and other professional courses are also widely used in practical work, but many colleges and universities still do not arrange corresponding practical courses, resulting in students entering the enterprise after graduation need a longer time to familiarize themselves with various business processes.

### **3.2. The curriculum system emphasizes accounting rather than management**

Traditional enterprises need a long time to deal with economic business processes, which is inefficient. In the era of "Internet +", enterprises compile real-time dynamic financial statements through information technology. Under this mode, the focus of accountants' work should be shifted from accounting to management accounting, such as financial analysis control, comprehensive budget control and risk management control. At present, accounting curriculum system in domestic universities still emphasizes accounting rather than management. Management accounting is mostly set as a non-core professional course in the talent training program of colleges and universities, which leads to students' unfamiliarity with the study and application of the basic theory and methods of management accounting. As a result, students' theoretical knowledge is difficult to meet the needs of practical work.

### **3.3. Lack of internet thinking**

Under the background of the mobile Internet and the new information technology, the informationization means of accounting teaching in domestic colleges and universities are still relatively scarce. Most colleges and universities are limited to the development of classroom information-based teaching, using micro-courses, Mu-courses and other forms. But for the frontier cloud accounting platform training construction, most colleges and universities lack enough attention and funds. At the same time, because the proportion of young and middle-aged teachers in Colleges and universities is relatively small, teachers are not interested in learning new Internet technologies. The "Internet +" era has put forward higher requirements for Accountants' work, and therefore requires accounting educators to carry out comprehensive transformation and upgrading. However, accounting teachers in Colleges and universities in China are not prepared adequately enough to cope with the changes brought about by accounting education in the new era.

## **4. MEASURES to improve accounting education in colleges and universities under "Internet +" era**

### **4.1. Integrating internet + concept into top level design of talent training scheme**

First of all, colleges should clarify the goal of talent cultivation in the era of "Internet +". Students trained in Colleges and universities must have a solid knowledge base and proper professional qualities. When formulating the training plan for accounting professionals, colleges and universities should conduct in-depth investigation and research in enterprises and institutions to understand the specific requirements of enterprises and institutions on accounting talents' accomplishment, post ability and professional qualifications. Secondly, colleges and universities

should tap teaching resources and information resources, so that students can simulate a series of practical operations on the network platform, such as accounting, auditing, so as to better connect accounting expertise with information-based knowledge.

#### 4.2. Optimizing accounting course system

Accounting personnel training should change the original idea of paying more attention to accounting than management, constantly promote the curriculum system of management accounting, establish a curriculum group of management accounting, including management accounting foundation, intermediate management accounting and advanced management accounting, pay attention to training students' management thoughts, and form an organic integration curriculum system. Colleges and universities need to strengthen the training of computer and network courses to enable students to use information platform for accounting operations.

#### 4.3. Strengthening the construction of accounting teachers

Colleges and universities should pay attention to the construction of accounting teachers and promote the continuous improvement of teachers' personal level. At present, most teachers in Colleges lack practical work experience. Therefore, colleges and universities should encourage teachers to go deep into enterprise practice, cultivate practical ability and feel the tremendous changes brought by the Internet to accounting, so as to transfer the Internet thinking to students. Colleges and universities should also employ accounting staff of enterprises with rich accounting experience as part-time teachers to bring the real business of enterprises into the classroom, so that accounting students can have an intuitive understanding of the real accounting workflow of enterprises, and ultimately achieve the goal of combining theory with practice.

### 5. Conclusions

Under the background of "Internet +", accounting teaching in Colleges and universities faces many opportunities and challenges. Faced with the shortcomings of the current education model, colleges and universities should reorganize their teaching ideas, pay attention to the necessity and urgency of sharing big data accounting resources, take students' education and growth as the guidance, vigorously innovate open accounting network education, strive to explore, dare to innovate, actively promote the connotation of undergraduate accounting education and teaching, so as to realize the practicability of accounting personnel training.

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