

Research on Accounting Teaching Mode Reform under the Background of Cloud Accounting

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Abstract

With the application and promotion of cloud accounting software in enterprises, the teaching of accounting major will inevitably change to meet the needs of accounting talents in the economy market under the new situation. The emergence of cloud accounting software has put forward new requirements and challenges to accounting teaching. How to cultivate accounting talents who not only meet the needs of contemporary enterprises, but also have the ability of innovation and management, is an important problem faced by colleges and universities. In view of this problem, this paper will start from the analysis of the characteristics of cloud accounting, detailed interpretation of the accounting teaching reform countermeasures under the background of cloud accounting. In this paper, through the investigation and analysis of different groups of people involved in accounting teaching, as well as the performance comparison of traditional teaching mode and cloud accounting mode, the results are discussed and analyzed. The strategy of accounting teaching mode reform under the background of cloud accounting is proposed, which provides technical support for accounting teaching reform. The study of this paper has important practical significance for the further integration of the two, finding problems and formulating reform strategies.

Keywords

Cloud Accounting, Accounting Teaching, Reform in Education, Internet Technology.

1. Introduction

With the continuous expansion of cloud accounting development space, the market driving force is rapidly improved, and the direction of development is increasingly clear [1-2]. More and more scholars began to study the theory of cloud accounting, and more and more suppliers and service providers began to develop cloud accounting products. However, due to the short R&D cycle and rapid change of technology, we are generally in the exploratory stage [3-5]. So far, there is no outstanding cloud accounting product in China that can have enough influence on the existing accounting information system.

In recent years, there are more and more researches on university curriculum teaching, which has gradually become a hot issue in the field of education. It can also be said to be a difficult problem. How to effectively solve this problem is a hot issue discussed by experts in recent years [6-8]. With the reform of accounting system reform and China's four major actions, the corresponding teaching course of accounting should be reflected in practice. But many facts tell us that the current accounting course teaching system is generally not clear, teaching material is not in pace with the times, teaching methods are single, theory and practice are derailed, and the evaluation system is not perfect, which makes deviation of the actual operation and training objectives. [9-10]. At the same time, it is necessary to study and improve the teaching system from the perspective of teaching reform and social innovation.

This paper analyzes the actual situation of accounting teaching mode, and points out that there is still a lack of cloud accounting investment in accounting teaching mode reform. This paper establishes the accounting teaching mode reform research under the background of cloud accounting. According to the characteristics of accounting teaching development, the research put forward the reform strategy, combined with the background of cloud accounting which has a positive impact on accounting teaching and effectively improve the competitiveness of accounting education. Through the investigation and analysis of the influence factors of different groups on accounting education, this paper believes that the accounting teaching mode reform under the background of cloud accounting can enrich the teaching form and improve the teaching quality.

2. Cloud Computing and Accounting Teaching Status

2.1. Cloud Computing

Cloud computing is a service mode that uses internet technology to obtain data storage, interactive application and expand capabilities through the network platform. Its users can get very professional and high-quality services with little management effort. "Cloud" in cloud computing is the metaphor of virtualization. Cloud computing and some computing concepts are similar and often misunderstood. Utility computing is a kind of network-based service mode. It charges according to the traffic and the content, quantity of the computing resources and storage capacity provided to users with a variety of network service modes. The deployment of cloud computing system depends on the technical experience of grid computing, but there are great differences in architecture, composition and working mode. Therefore, cloud computing can be seen as the integration and extension of utility computing and grid based autonomic computing.

2.2. Current Situation of Accounting Teaching

(1) Not enough attention to practical teaching

Accounting practical teaching has been carried out for a long time in China, and has achieved some success in science and engineering, but there are still some deficiencies in accounting practice. The reason is that we always think that accounting major should be based on theoretical education and supplemented by practical education. But accounting theory and practice should be equally important.

(2) Lack of practical teaching staff

Professional and experienced practical teachers directly affect students' understanding and mastery of practical learning. Whether accounting practical teaching can achieve the expected effect depends on whether there is a strong teaching team. In addition to the basic quality of teachers, practical instructors in colleges and universities should also have practical teaching ability, relevant practical work experience, operation demonstration ability and other related skills. On the one hand, the school has no rigid regulations on regular participation in practice. Due to the tight teaching arrangements, teachers have no time to participate in social practice. Therefore, a large part of teachers engaged in practical teaching cannot meet the requirements of practical teaching.

3. Investigation and Analysis of Accounting Teaching Reform Under the Background of Cloud Accounting

Research shows that 90% of accounting teaching takes cloud computing as the core factor of industry competitiveness. Cloud accounting has gradually extended to more than two-thirds of the accounting teaching in the world through the network platform. Compared with the

previous accounting model, cloud computing has a strong goal and diversity of forms. Cloud computing can enrich the previous accounting teaching mode, combine theory with practice, improve the traditional single teaching method and effectively ensure the effect and quality of accounting teaching, so as to improve the competitiveness of accounting education.

In the research and analysis, this paper adopts two methods, namely electronic questionnaire survey and sampling survey. 286 accounting teachers and students from 26 universities in China were selected as the sample. In the process of investigation, both accounting teachers and students are involved in the application of cloud computing in accounting teaching. In this survey, we conducted a data survey on two groups of people. One group is the accounting teacher, the other group is the accounting students. The comprehensive situation of the existing accounting teaching mode is analyzed. The results are shown in table 1. Based on the survey results of the two groups, accounting education can enhance the core competitiveness of accounting teaching under the background of cloud accounting.

Table 1. Investigation and analysis of the influence of cloud accounting on accounting teaching

Investigation items	Accounting teacher (%)	Accounting students (%)
to be helpful to	91	88
No help	6	9
Increase promotion efforts	87	79
Limited the development of teaching	2	6

4. Discussion

4.1. Influence and Analysis of Cloud Accounting on Accounting Teaching

Traditional accounting computerization means that the enterprise regards the accounting software purchased as a product, and then generates the cost of operation, maintenance and upgrading. However, with the emergence of cloud accounting software, the input and management concept of financial management system have changed.

First, the teaching cost is low. The construction cost of traditional accounting computerization system is high, and the initial investment is software and hardware. Software mainly includes accounting software, database and firewall, and hardware mainly includes computer, server, switch, computer room, etc. In order to meet the needs of the teaching market, this software often need to be updated and each change of the software will produce huge cost. However, cloud accounting software only needs low software rental fees.

Second, cloud accounting can directly put into use. The traditional accounting computerization system has a long construction period. First of all, hardware equipment and software must be deployed and installed before using. It should be maintained and upgraded regularly in the future. In contrast, cloud accounting software is an online real-time application with no building cycle. When universities choose cloud accounting software, service providers usually give a trial period. If they find it difficult to use, they can replace it at any time. In this way, they have a lot of freedom of choice, without any loss or time.

Third, space is more scalable. The core concept of cloud computing is internet-based, which means fast and safe cloud computing services and data storage on the web. So everyone who uses internet can use the huge computing resources and data center on the network.

From the analysis results in figure 1, cloud accounting is superior to the traditional teaching mode in terms of operating cost, teaching form and evaluation system. Cloud accounting in accounting teaching mode reform can not only save the teaching cost, but also improve the

teaching quality. From the research about cloud computing human and material resources investment, it shows that the vigorously promoting teaching reform conference has not been paid enough attention, and the work efficiency of cloud computing has not been better played.

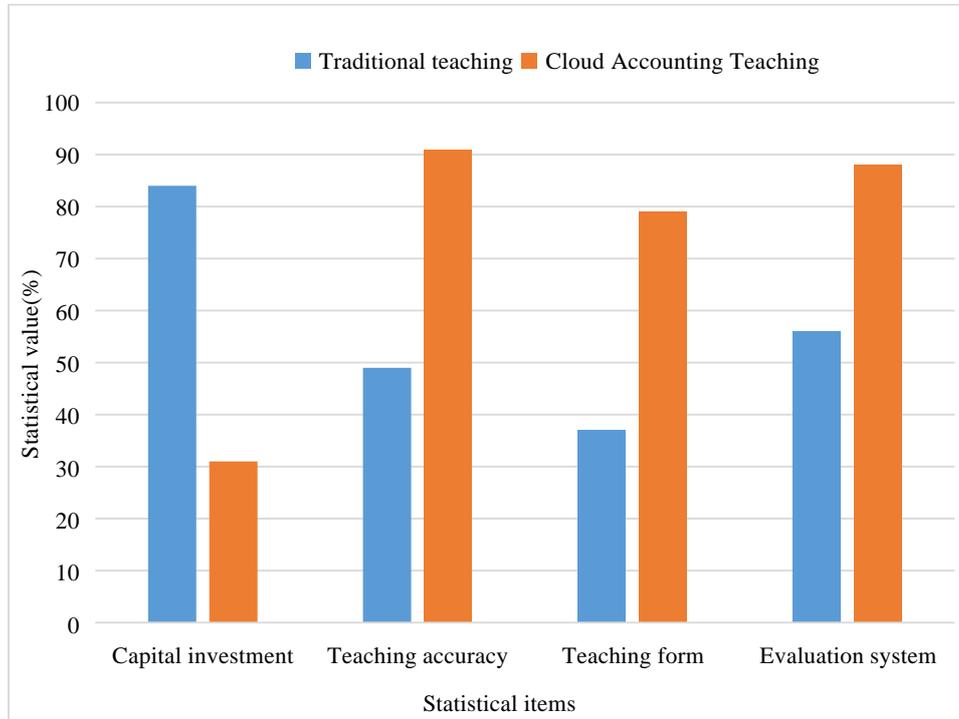


Figure 1. Satisfaction survey on operation cost and teaching form of traditional teaching mode and cloud accounting teaching mode

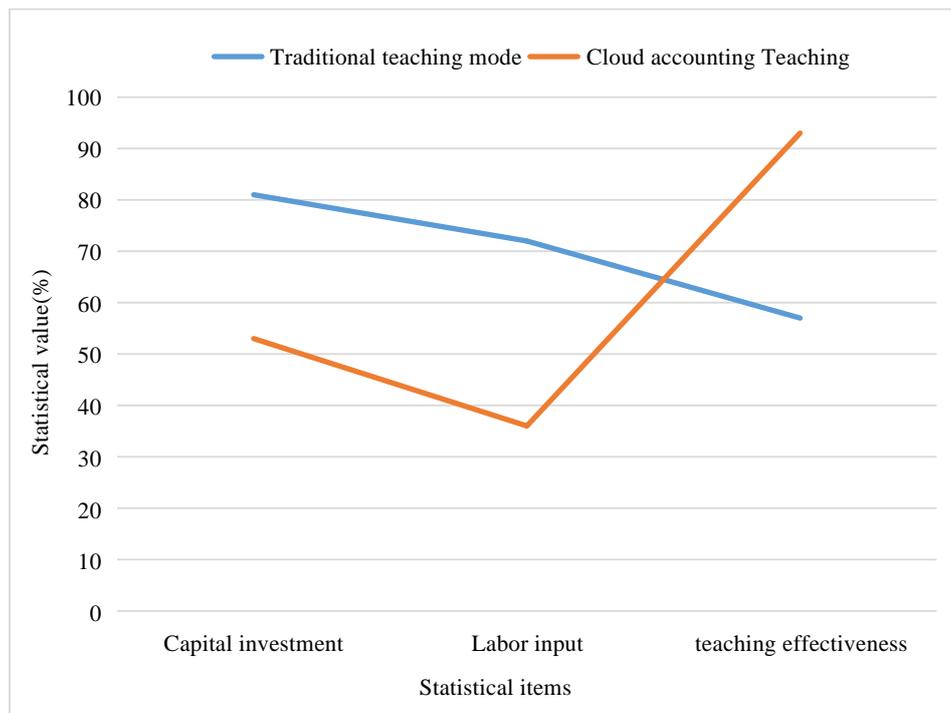


Figure 2. Comparative investigation on capital investment, labor input and teaching effect of traditional teaching mode and cloud accounting teaching mode

In order to further analyze the depth of cloud accounting in accounting teaching, the results are shown in figure 2. As can be seen from figure 2, the depth of traditional teaching mode is far less than teaching mode with full application of cloud accounting. The traditional teaching method cost highly, and the teaching effect is not ideal while the introduction of cloud accounting in accounting education improves teaching efficiency, saves teaching costs, and significantly improves teaching quality. It is clear that cloud accounting has more advantages than disadvantages in the development of accounting teaching mode so that it is necessary to promote cloud accounting.

4.2. Countermeasures and Suggestions on the Reform of Accounting Teaching Mode

(1) Changing teaching idea and reforming training target

It is necessary to cultivate students' comprehensive and lifetime learning ability. We should pay attention to the cultivation of learning ability and innovation ability of accounting major students in colleges and universities. As a saying goes teaching them fishing is better than teaching them how to fish. Colleges and universities not only cultivate students' professional and technical skills, and pay attention to their future career development but also cultivate of students' comprehensive and lifetime learning ability.

(2) Renew curriculum resources and perfect curriculum

First step in the construction of curriculum resources in colleges and universities is to update the curriculum resources of accounting major. At present, many deficiencies have been found in the teaching of accounting major in colleges and universities. Updating the existing curriculum resources is an effective way to make up for the deficiencies. Efforts must be made to strengthen the construction of educational resources to realize resource sharing to further develop new resources.

(3) Improve the assessment method and assessment system

It has been clearly stated that the selection of evaluation methods takes into account the actual work of students' learning. The consistency evaluation method between schools and enterprises strives to realize the integration of classroom and internship websites, and realizes the comprehensive evaluation mechanism of students' knowledge, ability and quality in practice units. Therefore, the assessment of accounting courses in colleges and universities should be led and participated by departments. The implementation of the two-level assessment mode should focus on the management of departments.

(4) Strengthening the construction of teaching groups and improving practical teaching

Due to the application-oriented characteristics of colleges and universities, accounting major is a discipline with equal emphasis on theory and practice. To construct teaching group, the introduction of "double qualified" teachers should be strengthened. In addition to subject ability, teachers should also have corresponding professional titles and certain social industry work experience. After induction, various teaching training in the school should also be invested in continuing education. The spirit of lifetime learning should be implemented in the teaching career at every level. The school shall provide teachers with relaxing environment to promote exchanges between universities and enterprises. By doing so can teachers' skills be effectively improved.

5. Conclusions

In the process of studying the development of accounting teaching, this paper takes the introduction of cloud accounting into accounting teaching as the main line of research. After research, this paper believes that cloud accounting is an indispensable part of the development of accounting teaching. Through the investigation and analysis of different groups of people

involved in accounting teaching, their satisfaction with cloud accounting is obtained. Cloud accounting gives full play to its advantages of flexible teaching methods and teaching material keeping pace with the times. Through investigation and analysis, accounting teaching reform in the context of cloud accounting can improve teaching efficiency, reduce costs and can increase the competitiveness of accounting teaching. According to the survey results of this paper, in order to take full use of cloud accounting in accounting teaching, it is necessary to integrate cloud accounting with the actual business situation of accounting teaching. In the effective analysis of accounting teaching reform in the context of cloud accounting development process, it is called to pay attention to the introduction of science, to combined with the actual work content, to effectively formulate teaching reform and development strategies to ensure the steady improvement of accounting teaching. This research has achieved ideal results and made contributions to the development of accounting teaching under the background of cloud accounting.

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