

Teaching Mode Reform of Intermediate Financial Accounting Course under the Background of Informatization

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Abstract

The development of information technology has had an important impact on accounting teaching mode and practice. The traditional teaching mode, in which teachers are the mainstay and students lack in-depth participation, can no longer meet the requirements of the new era. Accounting course teaching needs to be integrated into modern mixed teaching mode. This paper aims at improving the quality and effectiveness of accounting teaching, and on the basis of analyzing and identifying the existing problems in current teaching, puts forward the optimized design strategy for the reform of teaching mode of Intermediate Financial Accounting under the background of informatization. The research results provide ideas and directions for the training of accounting professionals and the reform and innovation of accounting teaching mode.

Keywords

Informatization; Intermediate financial accounting; Curriculum teaching; Mode reform.

1. Introduction

Under the background of global economic integration, China's accounting industry has entered the stage of reform and development, adopting innovative ways such as Deloitte financial robot and canceling accounting qualification certificate to actively adapt to the actual needs of social and economic development. Accounting practitioners are faced with brand-new development opportunities and great challenges. Intermediate Financial Accounting is the main course of economic management major and the core course of minor study of other non-financial majors. It is the preface of financial management, cost accounting and management accounting and the follow-up of accounting course, which is directly related to students' mastery of professional knowledge and the formation of their ability level, and plays an extremely important role in their future accounting practice.

2. The Impact of Financial Information on Accounting Profession

2.1. Information poses a great challenge to the work of accounting posts

With the establishment and use of the integrated financial sharing system, the accounting business process has become more standard and standardized. Because the financial sharing center has obvious power advantages in the application of new technologies, IT can simulate the regulated IT application operation of human beings and form the RPA technology system, which makes the complicated and repetitive manual operation content that needs a lot of manpower become fast and efficient through software applications. With the support of this technology, according to the main contents of economic business and its implementation process, financial robots use standardized and automated processing mode to liberate financial personnel from a large number of repetitive basic economic business that needs manual operation, and promote the whole financial management activities to become more high-quality and efficient. With the application of this new technical force, the nature and content of

accounting posts will undergo major changes, tilting towards business management, repetitive basic post work will be replaced by information technology, and the core of accounting work will be concentrated in financial analysis and management.

2.2. Information environment has a great impact on accounting teaching

With the widespread popularization and application of information-based teaching methods, the teaching of financial accounting specialty has entered a period of diversified development. Modern teaching methods, such as micro-lessons and micro-videos, bring great convenience to accounting teaching activities, and can make full use of online teaching resources to build a comprehensive teaching platform combining offline teaching and online teaching, which completely breaks the limitation of time and space conditions, enriches the teaching content, effectively improves the teaching depth and breadth, makes the communication between teachers and students smoother and more efficient, effectively meets students' diversified learning needs, and greatly improves the teaching effect. For example, the online learning MOOC of massive open online course can effectively eliminate the time and space constraints of classroom teaching, so that students can arrange and adjust their learning progress through the online learning platform at any time and anywhere, and realize the automation of learning activities such as homework correction; Students can discuss, explore and ask questions with the help of the network platform, and teachers can give feedback and answers online. For another example, the teaching platforms such as Superstar Learning Pass and Rain Classroom can not only successfully complete the whole process from preview to learning to review, but also collect and analyze the data of dynamic learning process, and accurately reflect the students' learning situation, thus helping the teachers to adjust and improve in time, adopt advanced teaching methods, and build an extremely open classroom model of ability training, which will greatly improve the teaching quality and effectiveness.

3. Problems in the teaching of Intermediate Financial Accounting

3.1. Teachers occupy the leading position in teaching, which leads poor teaching effect

At present, the teaching of Intermediate Financial Accounting in many colleges and universities still adopts the traditional teaching mode, in which teachers are leaders. It can save teaching time and ensure teaching efficiency. However, because teachers explain too much theoretical knowledge and occupy too much classroom time, students can not get time and opportunities to think, digest, explore and participate, and finally there is a situation of low learning efficiency. Specially in practical teaching, many teachers mostly use the method of demonstrative operation demonstration to let students imitate and practice, which does not give students enough time to think and create opportunities. As a result, students can only imitate mechanically, but cannot think deeply, and it is difficult to form innovative development ability. This conservative model of "teaching first" has greatly dampened the students' subjective initiative, so it is naturally difficult to obtain ideal teaching results.

3.2. The arrangement of practical teaching content is unreasonable and the link setting is weak

Intermediate Financial Accounting is a core basic course for students majoring in economic management, and an important subject to help students form good accounting thinking. In order to cultivate students' good accounting thinking, a large number of high-quality practical teaching activities must be carried out in order to effectively meet students' accounting learning needs and improve their comprehensive accounting ability. However, many colleges and universities have unreasonable content arrangements and inappropriate methods in the practical teaching link. Although students have a strong desire for practical learning, they do

not have enough time and participation. More practical learning opportunities are occupied by theoretical teaching, and practical teaching has become an auxiliary teaching link. In addition, the arrangement of general verification and operation teaching content, The students can only master the content of simplified accounting practice, and it is difficult to form higher accounting operation ability and good accounting thinking.

3.3. Neglect the preview arrangement before class and practice of consolidation after class

At present, the practical teaching of Intermediate Financial Accounting is mostly carried out by software. The specific implementation process is that teachers provide specific operation demonstration content, and students imitate teachers' operation process to practice and learn and obtain operation results. However, teachers did not organize the preview activities for these specific practical contents, nor did they arrange consolidation exercises after class, which led students to have a simple understanding of the specific operation steps, but could not master the deeper level of operation exercises, which made it difficult to achieve the preset teaching goals effectively.

3.4. The practical operation assessment is unscientific, which is not conducive to ability training

At present, many colleges and universities use the "7+3 model" to assess financial accounting, and set the final exam and practice course assessment scores as 70 and 30. However, in fact, most of the practical courses are evaluated and assessed in the form of submitting experimental reports, which can not truly and comprehensively reflect the students' practical operation ability, so it can not reflect the important significance and value of the practical courses, which has a negative impact on the future practical operation teaching and the cultivation of students' comprehensive practical ability.

4. Design on Intermediate Financial Accounting Course Under Mixed Teaching Mode

This paper takes Superstar Learning Platform as an example, combining with the actual teaching needs of the financial accounting specialty in the context of the information age, proposes an innovative teaching model covering before class, in class and after class links.

4.1. Preparation before class

Teachers need to deeply study the difference between the job of financial staff and financial robots, arrange and set up teaching methods and content in combination with the specific job needs of financial staff, give full play to the advantageous teaching role of platforms such as Superstar Learning Link, reasonably arrange financial teaching progress, build a complete knowledge framework, carefully produce PPT courseware, etc. Show the learning tasks and knowledge content to students, and record the main content into micro lesson videos to provide students with preview reference; Teachers should also establish a knowledge database of chapter contents in combination with students' actual learning ability and final examination results, and scientifically match and combine students with different learning levels; Students need to carefully prepare for learning according to the learning task book. During the simulated on-site operation exercise, each learning group member can establish a virtual enterprise company according to the specific practice content and carry out practical operation activities for the designed accounting business.

4.2. In class teaching

First of all, we should really break the restriction of the traditional classroom model. Teachers should try their best to reduce the speaking time, provide opportunities and time for students to participate, actively adopt diversified advanced teaching methods, and avoid the formation of a hard indoctrination teaching situation. For example, when learning about owner's equity, teachers can actively organize classroom discussion activities about "who is the most important person between paid capital and capital reserve", divide students into "paid capital is important" opinion group and "capital reserve is important" opinion group, and arrange students to find materials, discuss research, and make videos after class. After in-depth discussion, the two groups established the main points of their debate, and then entered the formal debate stage, which lasted about half an hour. The teacher finally summarized and evaluated the performance of each group, and gave points to reward the performance of each group.

For another example, when it comes to the classroom learning of debt knowledge, teachers can timely introduce the actual living conditions of three people with different debts to stimulate students' interest, and then provide students with a case of their own stock diving due to excessive debt, allowing students to freely discuss, think and summarize, and then clarify the teaching focus of this lesson to successfully stimulate students' interest in attention and learning desire. To ensure the effectiveness of classroom quality, teachers can greatly enhance the interest and persuasiveness of classroom teaching by properly introducing real cases in the process of financial knowledge teaching. However, teachers need to have high professional quality and practical experience to completely change the one-way classroom model led by teachers and establish a new learning model with good interaction between teachers and students and student participation.

4.3. Review and assessment after class

When arranging after-school review activities, teachers need to establish multiple study groups, design highly simulated business activities and corresponding financial processing links in combination with the key and difficult points of financial knowledge, collect corresponding exercises in the question bank as homework after class, and check the completion of students in a timely manner. Then, the assessment contents of the chapters are formulated to test the learning results and adjust the teaching methods. As for the usual performance testing, teachers can give full play to the statistical effect of the learning pass software to dynamically master the students' learning, homework and practice. Teachers should also pay attention to the information feedback content in the comment area, summarize common problems and organize students to discuss and solve them. They can also carry out various teaching activities such as attendance, assessment and test for students by learning software.

5. Conclusion

Learning Software+MOOC+SPOC+Flipped Classroom is a modern mixed teaching mode formed by combining the advantages of offline teaching and online teaching in the context of information society, which can truly reflect the role of students as the main learning body, and enable teachers to completely get rid of the restrictions of the traditional mode of teaching, and promote the whole teaching activity to obtain the ideal learning effect under the correct guidance of teachers and the active participation of students. After adopting this advanced teaching mode, Intermediate Financial Accounting can fully stimulate students' sense of participation and exploration initiative, urge them to prepare carefully and participate actively, truly play the role of classroom subject, transform the whole classroom learning process into a

positive cycle system, and lay a solid foundation for the improvement of teaching quality and effectiveness.

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