

Exploration and Practice of Accounting Informatisation Curriculum Reform in the Era of "Great Wisdom Propelling Clouds Material Area"

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Abstract

The development of "Great Wisdom Propelling Clouds Material Area" technology has changed the business model and management of enterprises in all aspects, but also put forward higher requirements for accounting teaching. Based on the analysis of the current situation of accounting informatization teaching, this paper puts forward the reform idea of accounting informatization curriculum, which is to formulate course objectives in line with the background of The Times, reconstruct teaching content, optimize teaching methods and build a new curriculum evaluation system. And put the reform idea into practice for several semesters.

Keywords

Great Wisdom Propelling Clouds Material Area; Accounting informatization; Teaching reform.

1. Introduction

In 2013, the concept of "Great wisdom moving cloud" was first proposed at the China Internet Conference, and with the development of emerging technologies, the concept of "great wisdom moving cloud area" appeared. "Great Wisdom moving cloud area" refers to big data, intelligence, mobile Internet, cloud computing, Internet of Things and blockchain. With the use of "great wisdom moving cloud area" technology, the production and management of enterprises have undergone great changes, accounting work has undergone major changes, and accounting personnel are facing greater opportunities and challenges. Accounting informatization, as a course to study the application of modern information technology in the financial field, how to keep up with the pace of The Times, improve the teaching quality, and train accounting talents to meet the development needs of the new era is an important issue to be studied.

2. Present Situation of Accounting Informationization Teaching

2.1. The teaching concept is relatively backward

The student-centered teaching concept in the process of accounting informatization teaching is insufficient, which is mainly manifested in the following aspects: first, the current situation and needs of students are not paid enough attention. When explaining problems, they are more from the perspective of teachers, ignoring the expression of students' views, and communicating with students is relatively less, and they cannot really understand what students need and want. In the process of experimental operation, the guidance of students' independent thinking and teamwork is insufficient. Second, students are not paid enough attention to their future development. The teaching objectives and contents are limited to the curriculum, and insufficient attention is paid to the learning ability, cooperation ability and innovation ability related to the long-term development of students in the future.

2.2. The teaching content is not enough

Accounting informatization teaching is generally divided into theoretical teaching and practical teaching. The theoretical teaching tends to be explained by teachers and cultivates students' lower-order abilities, while the higher-order abilities such as deep thinking, language expression, logical thinking, teamwork and value orientation are not cultivated enough. Practice teaching means that students practice independently according to teaching cases and operating guidelines. For problems arising in practice, students tend to give the final solution to the teacher. This leads to a lack of practical teaching to guide students to solve problems independently and find problems. In general, the teaching content of theory and practice teaching is not strong in educating people.

2.3. The teaching method is relatively simple

Although the previous accounting informatization teaching also comprehensively adopted the case teaching method, the teaching method, the inquiry teaching and other methods, but the theory course is still mainly lecturing, which makes the students lack the enthusiasm to participate in the class and seriously lack the deep thinking on related issues. The relatively single teaching method causes students to have serious thoughts of "waiting, relying and wanting", and they are reluctant to think independently and have a shallow understanding of the logical relationship between data. Students only know the operation process blindly and have little understanding of the relationship between the process, which hinders the cultivation of students' advanced ability.

2.4. The evaluation method is general and monotonous

Although the existing evaluation of accounting informatization course also includes the ordinary score and the final exam score, the ordinary score is mostly composed of attendance and homework, but the composition of homework is relatively simple. On the one hand, the form and content of the homework are relatively simple, and more assessment of students' software proficiency, as well as the summary and combing of the software operating system, but it can not well assess students' independent thinking and dialectical thinking and other advanced abilities. On the other hand, the usual homework is mostly phased, the interval period is long, can not fully reflect the students' process learning situation. There are fewer questions in the final exam that do not have standard answers, and fewer questions that combine ideological and political education.

3. Accounting Information Teaching Reform and Practice

3.1. Formulate teaching objectives of accounting informatization courses in line with the background of the era of "Great Wisdom Propelling Clouds Material Area"

The project team through the "Great Wisdom Propelling Clouds Material Area" era background talent demand research, after many discussions and demonstration, put forward the accounting informatization course teaching objectives. Specifically, students can understand the basic principles of accounting informatization and understand the business process of accounting software; Have the application skills of accounting software, be able to use software to deal with enterprise business, and carry out accounting related laws and regulations and follow accounting professional ethics throughout the whole process of software application; Students can draw parallels with the software they have learned, so as to master the application rules of general financial software; Have global consciousness, dialectical thinking, causal thinking and traceability thinking.

3.2. Reconstructing the teaching content of accounting informatization course in line with the background of "Great Wisdom Propelling Clouds Material Area" era

Starting from the information thinking and teaching objectives, the course outline is dug deeply, and the accounting information teaching content of "one body, two wings and three integration" is constructed. The design of accounting information teaching content pays attention to both genders. "One body" refers to consolidating the theoretical basis and basic operating process, and "two wings" refers to extending and expanding daily business operations and exploring related operations for personalized Settings according to enterprise management needs. "Three integration" refers to the active integration of the latest development trends of accounting informatization, teachers' scientific research achievements, curriculum ideological and political elements and competition content in the teaching content. Enrich the relevant contents of guiding and cultivating students' advanced ability such as system thinking and logical thinking in all aspects and from multiple perspectives.

3.3. Optimize the teaching methods of accounting informatization courses in line with the background of "Great Wisdom Propelling Clouds Material Area" era

In order to improve students' deep participation in the classroom and stimulate students' deep thinking, the accounting informatization classroom breaks the existing teacher-led teaching method and the theory before practice. Teaching has changed from lecture-oriented to flexible use of case teaching, group cooperation, scenario simulation and problem-oriented methods to stimulate students' strength. By means of the bullet screen, projection screen and other functions of the rain classroom information teaching platform, students are guided to share the problems that cannot be solved in the practical training or the key problems to be understood, interactive question-and-answer, and actively guide students to inquiry learning and deeply participate in the class. Through group reporting and other teaching activities, students are urged to think independently, work together and learn together. In addition, the order of theoretical teaching and practical teaching should be changed. Practical teaching should be carried out first, so that students can face practical problems first, and then in-depth discussion and solution of problems should be guided by theoretical lessons.

3.4. Construct an accounting informatization course evaluation system in line with the background of the era of "Great Wisdom Propelling Clouds Material Area"

The era of "Great Wisdom moving cloud" pays more attention to students' advanced abilities such as analytical ability and critical thinking ability, and pays attention to students' process learning. Therefore, the evaluation of accounting informatization course should pay more attention to the dynamic assessment of students' learning process by using new technology, and pay more attention to the assessment of students' learning ability and innovative thinking. The dynamic evaluation system of accounting informatization course based on the whole process evaluation is constructed. Based on the background of "big wisdom moving cloud", the assessment of accounting informatization course includes two parts: process assessment and result assessment. With the help of new means such as "rain class", the daily learning of students is included in the assessment system, and the advanced ability required by the era of "great wisdom moving cloud" is taken as an important content of the assessment. The process assessment consists of experiment report, in-class test based on "rain class", case analysis and final study report. The process assessment mainly examines students' learning attitude, effort level, basic skills, data analysis and teamwork ability. The result test is composed of theory and

operation, which mainly tests students' application of comprehensive knowledge and software operation ability.

4. The Effect of Accounting Information Teaching Reform

4.1. Accounting informatisation teaching practice

This reform programme is mainly explored and practiced in Class 2021 Accounting (Intermediate to College) Class and Class 2019 Financial Management Class. 2021-2022-1 semester declares the reform of the process assessment method, focuses on the diversification of the assessment content and the assessment method, and declares the project of Accounting Informatisation Course Ideology and Politics Demonstration Class in 2021.

4.2. Results of accounting informatisation teaching reform

Teachers actively explore classroom teaching reform and innovation, teaching level improved. Teachers of the curriculum group actively participate in teaching training, carry out teaching research, and take the initiative to carry out curriculum construction. From 2020 to May 2023, there will be 2 awards for excellent teaching design of ideological and political courses, 2 demonstration courses of ideological and political courses, and 1 teaching reform project.

By reconstructing the teaching content, students can make the logical relationship between knowledge points clearer and form a more perfect knowledge frame. Through the optimization of teaching methods, it stimulates the enthusiasm of students to learn, enhances the ability of students to think independently, and makes students gain a sense of achievement. Through the reform of evaluation methods, the evaluation results are more reasonable and the students' efforts in learning after class are enhanced. Classroom activity and learning challenge have increased significantly, and students' independent thinking ability and exploration ability have been comprehensively enhanced. Students participate and interact with each other by means of contributions, in-class quizzes, and group discussions, which enhances the attraction of the class, significantly enhances students' learning enthusiasm, improves their independent thinking ability, and cultivates their spirit of exploration and questioning. The dynamic evaluation based on the whole process enhances the degree of academic challenge, making students must be "busy" after class, and the setting of "non-standard answer" test questions and homework questions stimulates students' innovative consciousness.

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