Discussion on Accounting Education

Si-qi FENG¹,a and Bo SU¹,b,*

¹School of Management, Hubei University of Tradition Chinese medicine, Wuhan, Hubei, China

ª1468461374@qq.com, b150257076@qq.com
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Abstract. The arrival of the "Internet +" era has brought unprecedented challenges to the reform and development of the accounting industry. The disadvantages of the traditional accounting teaching mode are increasingly prominent, and the accounting major students in colleges and universities are increasingly unable to meet and adapt to the social needs, resulting in the shortage of high-end accounting talent market demand and the oversupply of low-level accounting talents. By means of on-the-spot interview and literature research, this paper analyzes the problems existing in the traditional accounting education mode combines with the actual situation of today's society, and puts forward specific plans for accounting education reform.

Introduction

"Internet +" brings new opportunities and challenges to the transformation of accounting functions and the transformation of accounting talents. As the cradle of accounting education, it is bound to keep pace with The Times and make various preparations in advance for the training of "Internet + accounting" talents.

Status of Accounting Practitioners

According to the statistics from the ministry of finance, as of 2017, there are 6.37 million junior, intermediate and senior holders, among which 4.43 million are junior, 1.8 million are intermediate and 140,000 are senior. In 2018, the total number of licensees reached 7.22 million, an increase of 850,000, including 5.1 million for junior professional titles and 1.96 million for intermediate ones, while only 400,000 for senior and CPA positions. The ministry of finance once proposed in the outline of the 13th five-year plan of accounting reform and development that the number of accounting personnel with primary, intermediate and high-level qualifications will reach about 7.18 million by 2020, and now it has reached 7.22 million in 2018. It can be seen that the number of accounting personnel will greatly exceed the number required by the plan in 2020. China's accounting industry currently employed more than 20 million people, if the annual increase of 850,000 holders, then 5 years after the increase of more than 4 million holders, competitive pressure can be imagined.

The number of people with junior professional titles has grown much faster than the number of intermediate, senior and CPA employees. With the constant changes in the accounting industry, the rise of financial robots, Shared accounting, cloud intelligent financial software, etc., those financial personnel engaged in simple basic work are facing the risk of unemployment, the industry needs senior practitioners, such as management accounting personnel who can play a strategic planning role for the development of the company. Industry talent gap is more not reflected in the total number of holders, but too many basic practitioners, in the serious shortage of senior talent.

Problems Existing in Accounting Education in Colleges and Universities Under the Background of "Internet +"

The goal of talent training is divorced from social needs. At present, the training objectives of many colleges and universities are based on the training objectives set by the ministry of education
of the People's Republic of China. They are simply revised according to the characteristics of the school and do not have a deep understanding of the specific needs of the society for accounting talents. As a result, the targets they set are general, broad, too popular and theoretical. In the actual teaching process, flow-oriented and mass teaching methods are often adopted, but there is no specific training direction, lacking of heterogeneity, and students cannot be taught according to their aptitude.

The teaching model has drawbacks. Accounting is a subject with strong practicality. The survey found that the traditional teaching mode of "teachers speak on the stage while students passively accept" is still in the mainstream. Students accept knowledge passively, and are often not enthusiastic about participation, lack of innovation consciousness and the ability to think actively. Research shows that it is difficult to give full play to students' subjective initiative, unable to mobilize students' enthusiasm, easy to cause students' rigid thinking.

Unreasonable teaching content. First, single teaching content. Traditional accounting teaching contents mainly teach accounting methods such as setting up accounting subjects and accounts, preparing accounting statements, registering accounting books, filling in and auditing accounting vouchers, and mainly accounting after the fact. Second, outdated teaching content. Although the perfection of accounting standards in constant and revisions, but some colleges and universities teaching material in use process not to update and supplement, some relatively backward or even be eliminated accounting content still exists and the textbooks. Third, emphasize theory over practice. At present, the teaching arrangement of accounting in colleges and universities is mainly to explain and impart the theoretical knowledge of accounting. Students in the actual operation is still not very good to fill in the vouchers, the preparation of entries, registration books and the preparation of statements, the emergence of "paper talk" and no actual combat experience of the embarrassing situation.

The faculty needs to be improved. On the one hand, fault in teacher knowledge structure. In the era of "Internet +", teachers not only have the knowledge of accounting, management accounting, data collection and arrangement, but also need to master the knowledge. However, college teachers generally have not received any education when they receive higher education. Because of the fault of teachers' knowledge structure, they can only use the traditional teaching mode. On the other hand, teachers lack Internet thinking. In the new era of the Internet, teachers should not only have a solid theoretical knowledge of accounting, but also be proficient in computer network operation and the use of mobile terminal equipment, and master financial software application and database principles and other skills. However, some middle-aged and elderly teachers do not meet this requirement. Most of them adopt traditional teaching mode and cannot adapt to the requirements of modern education.

Unsound assessment indicators. At present, the examination and evaluation mechanism of the final examination of colleges and universities mainly adopts the traditional way of "normal score + paper examination score", among which the paper examination score accounts for the largest proportion. For practical and applied subjects in accounting major, this assessment and evaluation mechanism is unable to comprehensively, objectively and scientifically evaluate students' comprehensive ability, especially the practical ability, and to truly implement the concept of application-oriented accounting talent training.

Accounting Teaching Reform Plan in the Era of "Internet +"

Accounting educators in colleges and universities need to grasp the pulse of the development of "Internet +" in a timely manner, constantly promote the innovation of traditional accounting education concepts, goal optimization and mode reform, and actively conform to the trend of The Times.

Teaching method innovation

In the first place, carry out "order-type" training and "heterogeneous" teaching according to the characteristics of students. Schools should carry out targeted "heterogeneous" teaching according to
the characteristics of different students. It emphasizes on the orientation of students' ability, teaching students in accordance with their aptitude according to their different interests and abilities, and adopting individualized teaching methods to meet the needs of different types of talents in the society.

In the second place, simulation training. Practice by establishing a virtual network platform, to build simulation environment, such as teaching method to simulate the link related to accounting and economic entities have encountered, or through a virtual network classroom, Internet communications, remote education and so on way to simulate the accounting practice operation, the whole process can also be combined with network China, ufida accounting professional training software to complete the enterprise high simulation of financial processing, build a real workplace atmosphere, causes the student to the scene.

Last but not least, implanting teaching with Internet media. Teachers can actively apply new media technology to realize the full combination of Internet technology and accounting professional teaching, such as micro-course teaching or live teaching with the help of network carriers. In addition, "Mooc", "micro-class", "cloud classroom", "flipped classroom" and other new teaching methods are popular among students, and students can also try to integrate these new teaching methods into accounting teaching. On the one hand, students can study freely through computers, mobile phones and other mobile terminals, making full use of their spare time. On the other hand, teachers can use Internet technology to present rich and colorful professional knowledge materials to students in a more interesting form to help students better understand and master accounting knowledge.

Reform the existing accounting curriculum system

The curriculum should be updated, supplemented and improved in time for the reform of accounting industry. It is embodied in the following four aspects:

Firstly, increase the proportion of management accounting courses. Under the background of "Internet +", the cultivation of Internet thinking and information operation skills of accounting majors should be strengthened. Accounting is more from the function of accounting to the function of prediction and analysis. In the teaching design, the proportion of accounting content in the course of financial accounting should be reduced, and the courses related to cloud computing, cloud audit, financial strategic decision, capital market operation, modern financial management, performance management, risk assessment, foreign investment and other aspects should be increased.

Secondly, increase the proportion of Internet technology and information technology courses. With the change of accounting industry and the change of accounting post demand, accounting personnel must be proficient in Word, Excel, PPT and other office software. Therefore, schools need to build an information education platform and pay attention to information personnel training. Meanwhile, courses related to computer application, information resource management, big data application, financial software operation, data security management, data processing and data maintenance are added correspondingly.

Thirdly, strengthen the training of "paperless accounting skills". The wide use of electronic bills enables the whole process of enterprise business to be carried out on the network platform. Therefore, in daily teaching, the practice of manual accounting and paper vouchers should be reduced, and the learning time and practice hours of financial office software should be increased to enable students to adapt to the future career requirements as soon as possible.

Finally, increase the awareness of network environment security courses. In the context of "Internet +", a large amount of accounting information is transmitted through the Internet technology, which makes the transmission and storage of accounting information more convenient. At the same time, information security problems also occur, especially some high-level confidential financial Shared information. Once stolen in the network, it will cause irreparable losses to enterprises. Some network hackers obtain financial information by making viruses and so on. The network information security has great risks. In view of this, the content of network environment security course should be added to the accounting teaching in colleges and universities, emphasis
should be laid on cultivating students’ awareness of network environment security management and preventing the emergence of network accounting information security risk.

**Improve the professional level of teachers and increase the investment in education**

Faculty is the symbol of education success, which determines whether students can stand out in the fierce competition in the talent market. In order to achieve accounting teaching objectives, teachers should strengthen their learning, be good at using modern teaching tools, and make up for deficiencies with new ideas and concepts, expand their advantages and improve their teaching level. Schools also need to invest more in education.

First of all, schools can conduct regular training and evaluation of teachers by means of lectures, new training classes and teachers' continuing education training, so as to guide teachers to form Internet thinking and encourage teachers to use Internet technology to enrich teaching forms and contents.

And then, to make up for the lack of accounting work experience, teachers can select the backbone teachers to short Internet education in university education and training, or by setting up teachers take internships and other means to encourage teachers to the enterprise, public accounting firm to practice and work, teaching content and teachers are real job status and social development needs.

Last, the school can hire experienced accountants and network technical experts to participate in the exploration of "Internet + accounting" teaching mode by means of accounting practice lectures or online, and teach practical skills and experience related to Internet and accounting.

**Establish and improve the accounting assessment mechanism**

Conduct timely online evaluation and analysis of various contents in the teaching process with the help of Internet technology, which can be carried out from the two aspects of teaching process and teaching effect. Among them, teaching process evaluation focuses on assessment from the perspective of teachers, mainly involving teaching organization, teaching content and teaching interaction; teaching effect evaluation focuses on the assessment from the perspective of students, mainly involving learning attitude, grades at ordinary times, and exam results in three aspects. In addition, teachers develop comprehensive, project-driven experimental projects according to the learning content, and carefully design the learning process, with students' operation as the main task and teachers' teaching as the supplement. For example, the teacher can simulate the "Internet + accounting" platform in the training room, and guide the students to troubleshoot the network fault, improve their hands-on ability, and achieve the goal of mastering network skills. Attach importance to the assessment of learning process, downplay the final assessment, put an end to students’ sudden coping at the end of the semester, and adopt comprehensive task items for assessment.

**Conclusion**

From the above, to cultivate all-round high-quality talents of "Internet + accounting" is the key problem to be solved in the current accounting construction, and it is also the only way to improve the accounting talent team and solve the accounting employment problem. In the era of "Internet +", we should strengthen the reform and innovation of accounting personnel training and accounting education, and accelerate the training of high-quality compound accounting talents.

**References**


