

Research on the Theory and Method of Financial Accounting Teaching under the Background of the Internet

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Abstract: With the advent of the Internet + era, the teaching concept of “guided by ideological and political education and empowered by numerical intelligence technology” can help improve the traditional teaching mode of financial accounting in universities and guide students to establish correct ideological values. However, there are still some problems in the teaching of financial accounting in universities, such as lack of information literacy of teachers, the teaching system is relatively backward, and lack of practical ability of students majoring in financial accounting. In view of this, universities should build a financial accounting teaching faculty team with “digital intelligence+ideological and political education”, establish and improve the financial accounting teaching system based on digital technology, and use smart classroom to enhance the practical ability of financial accounting students, so as to continuously improve the quality of financial accounting teaching.

Keywords: Internet technology; Financial accounting; Teaching reform; Education system

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1. Introduction

Financial accounting can improve corporate transparency, regulate corporate behavior, and help enterprises strengthen business management and make efficient decisions, thereby improving economic efficiency, promoting sustainable development of enterprises, and promoting high-quality development of China’s economy. Therefore, how to train high-quality financial accounting talents is an important issue faced by universities. With the advent of the digital age, informationization teaching is not only an important force in promoting the development of financial accounting teaching in China, but also a new engine to improve the quality of financial accounting personnel training. In the context of Internet +, “guided by ideological and political education and empowered by numerical intelligence technology” has become the core guiding ideology of financial accounting teaching reform. “Guided by ideological and political education” focuses on educating people, laying a solid foundation for talent cultivation through ideological and political education, and achieving deep integration of education and talent cultivation. “Empowered by numerical intelligence technology” focuses on talent cultivation, using digital and intelligent technology to enable talent training, promote teaching reform. In order to keep up with the new trend of the new round of scientific and technological revolution and industrial transformation, universities can take the development of students as the center, organically combine accounting major with ideological and political education and digital intelligence technology through “guided by ideological and political education and empowered by numerical intelligence technology”, and build a talent training system of “ideological and political + intelligent + accounting”. However, at present, China’s financial accounting teaching is still facing problems in teacher quality, teaching system, students’ practical ability and so on. In view of this, on the basis of analyzing the practical problems faced in the current financial accounting teaching process,

this paper proposes a practical path to optimize the financial accounting teaching system under the background of the Internet, so as to provide an important reference for cultivating high-quality financial accounting talents in China.

2. The Practical Significance of Internet Application in Financial Accounting Teaching

In fact, traditional financial accounting teaching methods mainly rely on classroom teaching. Under the traditional teaching mode of financial accounting, offline classroom is the main way of financial accounting knowledge dissemination, which mainly focuses on case analysis and theoretical knowledge explanation, and imparts theoretical knowledge to students. With the rapid development of the digital economy, the introduction of internet technology and new media platforms has transformed the traditional teaching methods of financial accounting. Specifically, financial accounting teachers can use internet technology to visually display financial accounting knowledge to students in video format, and use new media platforms such as MOOC and MOOC to teach online, bridging the gap between teachers and students. Moreover, with the support of Internet technology, financial accounting teachers can communicate with students at any time through the online teaching platform, carry out remote supervision and management of students, and improve the quality of financial accounting teaching. In the digital age, with the help of Internet technology, new media platforms and other carriers, financial accounting teachers can present the teaching content of financial accounting to students more intuitively and comprehensively, and effectively improve the quality of teaching and talent training.

3. The Realistic Dilemmas Faced by Financial Accounting Teaching

3.1 The information literacy of financial accounting teachers is relatively insufficient

Currently, some financial accounting teachers in universities still use traditional teaching equipment and methods, and lack a correct understanding and sufficient attention to internet teaching, resulting in insufficient level of internet teaching and a disconnect between teaching concepts and the new media era. Under the background of the Internet + era, some financial accounting teachers still have problems such as outdated teaching concepts and insufficient understanding of the internet, making it difficult to organically integrate internet technology with financial accounting teaching. In the view of some financial accounting teachers, internet technology has little effect on improving teaching effectiveness, resulting in various teaching content or software related to information technology teaching not being fully and effectively applied, which is not conducive to continuously deepening financial accounting teaching reform, and hinders the effective improvement of teaching quality and talent cultivation quality.

3.2 Financial accounting teaching system urgently needs to be perfected under the background of the Internet

At present, the financial accounting education system of some universities has some problems, such as teaching content is still relatively obsolete, teaching resources need to be updated urgently, and teaching methods are relatively simple. The theoretical knowledge of financial accounting in many universities is limited to the content of classroom books and lacks innovative training for students. At present, the resources of financial accounting education in Chinese universities are widely derived. However, some universities do not use the digital intelligence technology to select and explore more high-quality teaching resources, resulting in uneven quality of teaching resources, which is not conducive to improving the quality of financial accounting education. In addition, some university teachers overlook the differences between individual students when carrying out financial accounting teaching, which makes students lack the ability to actively explore knowledge, resulting in poor teaching effect of financial accounting and restricting the reform of financial accounting teaching.

3.3 Lack of practical ability among financial accounting students

Essentially, financial accounting teaching needs to adhere to the basic principle of “integrating theory with practice”. However, currently, compared to off campus practice, most universities place more emphasis on imparting knowledge of financial accounting theory. This has led to the teaching of financial accounting becoming a purely theoretical explanation process, hindering the cultivation of practical and operational financial accounting talents in universities. Due to the lack of practical teaching of financial accounting, it is difficult for financial accounting students to fully combine theory with practice, which makes it difficult for students to effectively improve their practical ability, and reduces the quality and effect of financial accounting teaching to a certain extent, thus exerting a certain negative impact on students’ future career planning.

4. Optimization Path for Financial Accounting Teaching under the Background of the Internet

4.1 Build a financial accounting teaching faculty team with “digital intelligence+ideological and political education”

With the advent of the digital era, universities need to build digital and intelligent financial accounting teams to promote financial accounting teaching reform. On the one hand, in the context of the digital era, universities should guide financial accounting teachers to constantly update their teaching concepts. On this basis, universities can arrange high-quality internet teaching training activities to enhance the internet teaching ability of financial accounting teachers, promote the deep integration of financial accounting teaching and internet technology, and further improve teaching effectiveness. On the other hand, universities should explore the establishment of a “ideological and political+accounting” teaching system. After conducting systematic internet teaching ability training for financial accounting teachers, universities should establish relevant assessment and reward and punishment systems to improve their own internet teaching ability and create a high-quality team of financial accounting teachers.

4.2 Establish and improve the financial accounting teaching system based on digital technology

With the rapid development of Internet technology and artificial intelligence, the traditional financial accounting education system has been unable to meet the teaching needs. Therefore, universities should make full use of digital technology and new media platform to establish and improve the teaching system of financial accounting. On the one hand, universities should optimize and integrate more high-quality financial accounting teaching resources, rely on internet technology to establish electronic libraries, in order to provide students with high-quality and rich learning resources. On the other hand, financial accounting teachers should adopt diversified teaching methods, carry out teaching and answer questions after class through “online + offline” teaching methods, provide personalized teaching services for students, improve the teaching system of financial accounting, and achieve the purpose of high-quality teaching of financial accounting.

4.3 Use smart classroom to enhance the practical ability of financial accounting students

Financial accounting teachers in universities should pay attention to “combining theory with practice”, improve the degree of emphasis on practical teaching, innovate the whole teaching methods of financial accounting, and enhance students’ practical ability. Firstly, after the completion of a specific teaching unit, universities need to provide practical fields and guidance for students through on-the-job internships, ERP teaching, and other methods, and create offline practical training opportunities. Secondly, financial accounting teachers need to carry out after-school practical activities, utilize internet technology to achieve remote and online training, assist students in efficiently absorbing and understanding relevant theoretical knowledge, and improve the practical ability of financial accounting students. Thirdly, financial accounting teachers should make full use of the smart classroom, build an online practice simulation platform, and guide students to consolidate, understand and apply relevant theoretical knowledge.

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