

Discussion on the Construction of Practical Educational Platform for Accounting Major in Colleges and Universities in the Internet + Era

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Abstract: The rapid development of the Internet has had a huge impact on people's lives, and it has also had a significant impact and transformation on the accounting industry. In order to meet the requirements of cultivating technology and innovative talents in the new era, colleges and universities should accelerate the reform of the accounting teaching method. In such circumstances, it is crucial to build a platform for practice education. This article mainly focus on studies of how to build an accounting professional practice education platform by using the Internet as a carrier under the background of the "Internet +" era. Discussions are offered to display the processes, including design, construction, implementation, and continuously development of this platform.

Keywords: "Internet +"; College Accounting; Practice Education Platform

With the rapid development of Chinese economy, the business trade become more complex and unpredictable. The demand of accounting knowledge is steadily increasing. At the same time, the requirements for accounting professionals are more stringent. In the context of economic globalization, emerging technologies, including cloud computing, big data, artificial intelligence and other emerging technologies, are mutually influenced and intergrated. All works of the business world have undergone tremendous changes. The role of accounting talents also has become more important and challengeable. As an accounting professional, relevant professional knowledge and skills are no longer enough to solve most problems. Additionally, he need to increase a certain level of innovation ability, keep up with the pulse of the times, update thinking and new technologies, and apply new technologies to solve accounting practice problems. As the main place of offering training courses for accounting professionals, colleges and universities should actively adapt to rules of information background. Educators of colleges and universities should realize the urgent trend of the combination of accounting professional theoretical knowledge and practice, finally, help education institutions to design and build an accounting professional learning and practicing education platform to improve the overall quality of accounting talents.

1. Development of inter-school network interoperability platform

How to develop the platform is the most important issue to promote the construction of the accounting professional practice education platform. In the context of the "Internet+" era, colleges and universities should rely on their own professional characteristics and advantages, and cooperate with other colleges and universities that set common majors to build an inter-university network with various practices as a means to train inter-professional technical talents. Educational platform, during the time of using, should be constantly updated and improved base on changes and needs.

The hidden competition between higher education institutions is exciting due to the limited student resources in the same

major category. Unnecessary education capacity, such as overlap of majors, excessive teaching investment, and unsaturated utilization of training machines, have caused a waste of social resources to a certain extent. With the development of social economy and the improvement of professional skills, changes also happened in the demand for talent. At present, social needs in high education are limited around the world, and the competition shows an intense tendency. From another perspective, abandoning this type of internal competition and seeking a cooperation between colleges and universities can be a better way to promote the development of high education and optimize the allocation of resources among universities, then ultimately achieve a win-win situation. Therefore, it is obvious that the answer of promoting the construction of practice education platform is to break boundaries between colleges and universities, finally achieve resources sharing.

The cooperation between colleges and universities can gather the capital, human resources, and technical advantages of each university, help and make up for each other, which can reduce the difficulty of constructing a platform, and also make this job be completed more rapidly and economically. In the development stage, a committee, involved members from each university, should be organized to be responsible for the inter-school network interoperability platform development. The selected member must be the exports in both accounting and IT areas. The committee organizes the job of platform design, processes supervision, feedback analysis, problem solving, and communication and negotiation with each university, finally help the university achieve their common goals on platform construction.

2. Co-construction of practice education platform

After the establishment of the strategic alliance of the inter-school network interoperability platform, colleges and universities start taking the step to build the accounting professional practice education platform, the construction and operation of the platform should be proceeded step-by-step in accordance with the construction plan, and the developers should be relatively stable. In general, the development of the platform is mainly divided into two stages: the preliminary preparation stage and the design and development stage.

The preliminary preparation stage mainly refers to the establishment of platform construction goals, cost budgets and standards through discussion, measurement, demonstration, and evaluation among universities. An feasibility report should be settled in this stage. The selection of developers can be undertaken by the experts of the committee, or selection by processes which is formulated by the inter-school committee. The processes can be analysis and collection of developer information on various practical education platforms, inspection, negotiation and bidding, and selections of candidate organizations . After processes, the developer are decided to be responsible for platform development, including tasks design, platform construction, platform operation and maintenance.

In the design and development stage, the selected developers start independently undertake the task of platform design and construction. After finishing the process of information collection and analysis, the developer clarify the practical education needs of accounting majors in various universities. Then the common requirements among them need to be identified and confirmed. According to the common requirements, developers establish and design common modules that can be used by all universities. Such as the basic office training module and the professional skills module can be regarded as two sub-modules in the general module.

Take the professional skills module as an example, the training and improvement of students' professional skills mainly rely on professional skills modules. We can divide professional skills modules into basic theory and practical operation modules, as well as advanced modules and professional skills testing modules. In these modules, the basic theory and practical operation modules focus on the cultivation of accounting theoretical foundation and related financial software operation skills. In addition to the process in cooperating with the teacher's theoretical knowledge related content, it also uses the form of case studies that is carried out in the relevant financial software. The advanced module is the key to identify and cultivate the outstanding talents. After completing the above-mentioned basic learning, the system finishes the investigation and evaluation simultaneously based on data analysis. According to the feedback of the basic ability of accounting, qualified students are assigned advanced programs automatically by this system. It can also offer better trains in guiding the professional development of students. The way of competition is to promote communication within the scope of the school, which also conduct in-depth analysis of students based on the comprehensive evaluation of the system to provide targeted guidance. Finally, the vocational

skill test module should be used to test students' professional skill level. The module is used to check for missing vacancies, which is similar to the final exam, but with a more flexible, creative and critical examination format. This module puts forward more thoughts on the current accounting professional issues and the future development of the accounting professional. Inter-school students can form teams on their own, and the final winner can challenge teachers and platform experts, and finally realize the acceptance of students' academic performance, find out insufficient scores, student knowledge and overall literacy and skills, etc.

3. Implementation, application and maintenance of the platform

In the context of the Internet + era, the introduction and implementation of the accounting professional practice education platform for colleges and universities requires the gradual advancement of colleges and universities in accordance with their actual conditions. In the early stage of using the platform for practical teaching, colleges and universities should actively give feedback to the developers, and send the school's teaching results and data to the developers for data accumulation and analysis which combines the relevant data of each college to evaluate the application effect of the platform. Improve and carry out related operations of the platform, and debug and apply repeated if any problem existing. Ultimately, the accounting professional practice education platform can be made more complete, which can be better adapt to the common needs of various universities. It will support more colleges and universities utilize the incredible functions, such as case teaching, practical teaching, computer-based interactive operation, that traditional teaching does not possess, and help them timely achieve the reform of accounting teaching.

4. Conclusion

In summary, under the background of the "Internet +" era, it is urgent to construct a platform for the education of accounting professionals in colleges and universities. It is necessary for social and economic development to accelerate the modernization of education and realize social resources. University accounting majors rely on Internet technology for rapid iterative updates, which can effectively help students use the platform to exercise and improve themselves. However, we will still face many professional and technical problems in the actual development, construction and application. To solve these problems, the inter-school cooperation needs to be deepened, finally achieve the goal of transformation of education methods in the "Internet +" era.

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