

# Thoughts on Financial Accounting Management and Teaching Reform in Colleges and Universities

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**Abstract:** With the development of society, the Internet era is gradually coming, its arrival to the traditional field of education has brought new opportunities and challenges. Educators have the obligation to understand the development trend and talent demand of this era. From the perspective of financial accounting management and teaching in colleges and universities, Internet technology should be applied more, so as to improve the quality of financial accounting management and teaching in colleges and universities. The main content of this paper is how to use new technology to improve financial accounting management and teaching efficiency in colleges and universities.

**Keywords:** Internet of Things era; Financial accounting; The teaching reform

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With the development of society and education, colleges and universities have put forward higher requirements for financial accounting workers and teachers, hoping that teachers can have more excellent professional quality, so as to cultivate more excellent accounting talents for the country. Under the guidance of this goal, higher vocational colleges have carried out innovation and optimization of the whole education system. Financial workers and teachers of financial specialty should also carry out innovation and optimization of financial management and teaching work.

First, the impact of the Internet era on financial management in colleges and universities

The emergence of Internet technology has led to the change of social structure. In this context, the working mode of financial workers and teachers in colleges and universities has changed, and efficient management and efficient teaching need to rely on Internet technology. For school financial managers, under the traditional financial mode, financial personnel need to rely on “cash journal”, “bank journal” and other books for manual bookkeeping, accounting speed is slow, inconvenient inspection, error when finding and correcting inconvenience; Traditional accounting also requires financial personnel to manually report to relevant departments on a regular basis, which consumes manpower and material resources and improves the management cost of higher vocational colleges. Generally speaking, it is not conducive to the improvement of financial management efficiency; Under the background of new era, the Internet technology mature, all kinds of financial, tax application software development, financial management personnel can rely on computers and related software to complete accounting, accounting work, greatly improved the work efficiency and save working time, lowering the cost management of higher vocational colleges of financial management work in higher vocational colleges is a big step forward.

From the perspective of financial teachers, in the traditional mode, due to the lack of teaching AIDS, it is difficult to carry out more practical financial teaching for students in the classroom. As a result, the teaching structure at that time is not scientific enough, with too much theoretical teaching and too little practical teaching, which is not conducive to the improvement of students' financial application ability. The application of Internet technology in the teaching, greatly promoted the development of the teaching quality of financial, today, the teacher can make use of the Internet technology in the classroom teaching by example, field teaching improve the financial practical application ability of students, help to improve their employment competitiveness, will help the students after entering jobs quickly using financial work, reduce the secondary study and practice time.

Second, the reform of financial accounting management

## 1. Problems existing in financial management

Under the background of the new era, some changes have taken place in the financial management system of colleges and universities. Through the improvement of the leadership policy of the management of higher vocational colleges and the efforts of the financial staff, the financial management of colleges and universities has made great progress compared with the past, but there are still some problems that need to be solved urgently. From the point of the present actual situation, the first problem is the lack of innovation consciousness in the process of financial personnel in the work, in the process of performing tasks too conform, on the application of Internet technology is not enough, some could technology solve the problem through the network, still rely on manpower to solve, is not conducive to promote the efficiency of work.

## 2. Financial management solutions

In order to further improve the efficiency of financial management, higher vocational colleges should consciously train financial management personnel and establish a stronger financial management team. For example, colleges and universities can organize financial skills training activities regularly and irregularly to improve the Internet skills of financial personnel, enhance their ability to deal with financial problems and strengthen the professionalism of the financial team. Secondly, colleges and universities can also invite relevant experts or excellent financial workers from other colleges to share experience with the financial team of our school,

teach magic tricks and improve the professional ability of financial workers. Secondly, financial workers should also maintain an aspirant heart, constantly enrich their financial talents, and strengthen communication with colleagues, learn to use the strength of the team to solve problems.

Third, financial accounting teaching reform strategy in colleges and universities

### **3. Problems existing in financial accounting teaching in colleges and universities**

For many years, financial teaching in higher vocational colleges in China has generally existed the situation of excess theoretical teaching and insufficient practical teaching. Under this teaching mode, students will directly lead to excess theoretical knowledge and insufficient practical ability. After entering enterprises, they still need to conduct secondary study and practical exercise, which is not conducive to the improvement of work efficiency. In addition, there is a single teaching form in the teaching process of financial accounting in higher vocational colleges. Financial accounting course has very strong conscientiousness, all financial teaching should be based on the real financial knowledge and the latest financial policy to expand, so will make students feel boring, if the teaching form is too single, can let students produce learning fatigue, and even produce school-weary psychology, is not conducive to promote the efficiency of teaching.

## **4. Financial accounting teaching reform strategies in colleges and universities**

### **4.1 Enrich the teaching mode**

Financial accounting teachers should make more use of Internet technology to enrich teaching forms, enhance teaching interest and attract students to learn fun. For example, on the basis of micro-classroom teaching, teachers can attract students' interest by telling stories in a relaxed and artistic way, which can promote students' professional knowledge and skills of finance and accounting in a pleasant classroom atmosphere. To He Zong teachers in teaching process, should hit the scene, guiding, interactive experience, try to avoid using daunted type teaching, using the story form the interpretation of heuristic and inferential questions of communication teaching method in teaching, to expand training of students' logic thinking analysis induction ability and can active classroom atmosphere, stimulate their learning autonomy at the same time.

### **4.2 Strengthen the proportion of practical teaching**

Practical operation teaching is an important part of financial accounting teaching. Teachers should pay attention to scientific planning of theoretical teaching and practical teaching in teaching, strengthen the proportion of practical teaching in the whole accounting teaching, so as to connect theory with practice and help students form systematic financial accounting knowledge and skills. For example, teachers can properly carry out case-based classroom teaching, leading and guiding students in the teaching process. When a unit of accounting teaching, teachers can according to the teaching material content by my network channel search related practical cases, through case teaching to attract students' learning interest, and help students to build the relevant practice learning situations, guides the student to immersion, guide the study of these other practical problems a multi-angle deep observation and thinking. And summed up the comprehensive, correct way to solve the problem. After that, teachers can use classroom discussion teaching to further strengthen and enrich the basic knowledge points lacking in the original teaching design, and constantly train students to strengthen the understanding and application of basic accounting knowledge, and train students to use financial knowledge to solve practical financial problems. Help students to systematically summarize, analyze and process the accounting information knowledge they have mastered, and improve their ability to solve practical problems with production and operation process management technology and modern accounting knowledge.

## **5. Conclusion**

The basic Accounting Practice course, as the core course of all major financial accounting majors in the university, actively and orderly promotes the optimization of teaching objectives and teaching content of this course, and promotes the systematic reform of financial accounting teaching. At the same time, due to the continuous improvement and improvement of the teaching system and the continuous optimization and progress of the teaching quality, students also benefit a lot. Their practical application ability of financial accounting has been continuously developed and improved in the learning practice teaching, which is conducive to the common progress and growth of teachers and students.

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