On the application of big data technology in the practical teaching of accounting major in Higher Vocational Colleges

Fangjuan Li

(Weifang Business Vocational College; Weifang, Shandong 262234)

Abstract: with the deepening of education reform, the practical teaching of accounting major in higher vocational colleges should be further optimized. Teachers should actively introduce new educational concepts and teaching methods, so as to better arouse students' interest, strengthen their understanding and application level of accounting knowledge, and improve the effect of education. As a popular form of auxiliary education, big data technology can greatly enrich the practical teaching content of accounting major in higher vocational colleges, broaden the path of education, and greatly promote the comprehensive development of students. In view of this, this paper will analyze the application of big data technology in the practical teaching of accounting major in higher vocational colleges, and put forward some strategies for your reference.

Key words: big data technology; Higher vocational education; Accounting major; Practical teaching; application

1. Analysis of the application background of big data technology in the practical teaching of accounting major in Higher Vocational Colleges

(1) The State advocates informatization reform

In the document "guidance on promoting the development of" Internet + education ", the Chinese government further deepened and refined the importance of informatization teaching, and pointed out the way forward for the follow-up informatization education reform. In addition, with the continuous improvement of the digital network teaching platform, it has also laid a solid foundation for the application of big data technology in the practical teaching of accounting major in higher vocational colleges.

(2) Powerful digital campus construction

At present, schools at all levels in China have carried out the construction of digital and digital campus environment, and achieved good results. In this process, high-quality network and hardware configuration can help teachers more effectively apply big data technology to practical teaching, which is also an important role in improving the level of education.

(3) Improvement of online teaching level

In the past two years, schools in China have widely used platforms such as smart vocational education and blue ink cloud to carry out educational activities, and created a considerable number of high-quality online courses, which provides an opportunity for the application of big data technology in the practical teaching of accounting major in higher vocational colleges, and lays a solid foundation for enhancing the application effect of big data technology in practical teaching.

2. Application value of big data technology in practical teaching of accounting major in Higher Vocational Colleges

(1) Help to enhance the teaching appeal

If we want to improve the training teaching effect of accounting major in higher vocational colleges, we can try to introduce big data technology into education activities, so as to introduce more high-quality resources into the training teaching classroom, enhance the appeal of accounting professional knowledge to higher vocational students, make them more active and actively participate in the process of accounting professional knowledge learning and skill training, and help them more in-depth, intuitiveMastering all kinds of accounting knowledge with interest will greatly promote the development of practical teaching activities in the future.

(2) Help to improve the timeliness of teaching

In order to ensure the teaching effect, we should constantly improve the understanding level of higher vocational students on the teaching content, so as to gradually form a good professional quality and professional ability, which can help them digest the knowledge

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content in the classroom in a more timely manner and help them form a higher level of practical ability. Therefore, we should be good at using big data technology to optimize and innovate the previous practice teaching work of accounting major in higher vocational colleges, so as to continuously enhance the timeliness and interactivity of teaching work, help them use big data cases more reasonably and scientifically, and improve the educational effect.

(3) Help to improve teaching flexibility

In the past education activities, teachers' practical teaching activities were lack of flexibility, which often led to boredom, resistance and other psychology of higher vocational students in learning accounting knowledge, which was not conducive to their mastering more accounting knowledge and difficult to meet the needs of talent training. By introducing big data technology into accounting practice teaching, teachers can attract higher vocational students to participate in the exploration of accounting knowledge in more flexible and diverse forms, and create a higher quality education environment, which plays an important role in promoting the development of Higher Vocational Students' comprehensive accounting level.

3. Analysis on the current situation of practical teaching of accounting major in Higher Vocational Colleges

(1) Solidification of teaching mode

At present, many teachers fail to introduce a new education mode when carrying out the accounting professional training teaching. In the classroom, they will still focus on the explanation of theoretical knowledge, and rarely analyze it in combination with the actual cases and projects of accounting enterprises. This will greatly affect the understanding of accounting knowledge in Higher Vocational colleges, which is not conducive to their subsequent employment, It hinders the improvement of Higher Vocational Students' ability to solve practical problems. In addition, in terms of teaching content, the textbooks of some higher vocational colleges are not updated in time, which will lead to the difference between the knowledge learned by many higher vocational students and the needs of enterprises, which will lead to the situation that higher vocational students' learning is not used by enterprises. In the long run, higher vocational students may feel a sense of frustration in learning, which is not conducive to improving their learning effect.

(2) Enterprise cooperation is not active

When applying big data technology to the practical teaching of accounting major in higher vocational colleges, enterprises must actively participate in the educational activities. However, in the actual education activities, many enterprises are not willing to let higher vocational students participate in enterprise training. The reasons can be analyzed from two levels: first, higher vocational students' ability to apply the accounting knowledge they have learned is insufficient. Under the previous education mode, some higher vocational students' ability to understand the knowledge they have learned is limited, which causes them to be at a loss when facing some practical problems in the enterprise. Due to the lack of knowledge application ability, many higher vocational students need a long adaptation time after entering the enterprise, which makes it difficult for them to put into work quickly, which is not conducive to the improvement of enterprise operation efficiency. Second, the professional quality is not high. At present, the growth environment of most higher vocational students is good, and they lack a toughness to fight against difficulties, which can easily lead to their fear of difficulties, retreat and other psychology when facing problems, thus increasing the cost of talent training in enterprises. Under the influence of this factor, many enterprises are difficult to actively participate in talent training, which greatly affects the application effect of big data technology in the practical teaching of accounting major in higher vocational colleges.

(3) Teachers are weak

At present, when recruiting teachers in many higher vocational colleges, they often take education as the main content of the investigation work, and pay insufficient attention to the candidates' professional knowledge reserve, industry understanding, practical ability and so on. In addition, at present, few teachers can have a deep understanding of the accounting market industry. They do not have enough understanding of some common problems, technologies and software in enterprises. This will also increase the difficulty of accounting professional training teaching, which is not conducive to the improvement of teaching effect.

(4) Insufficient level of information technology

At present, many teachers will try to apply big data technology to educational activities when carrying out daily accounting professional training teaching, but the actual effect is usually not ideal, and the content and process of accounting training teaching are rarely innovative. The reason is that many teachers do not have the corresponding information technology ability. If they want to apply big data technology to the accounting professional training teaching, teachers should not only master the corresponding accounting knowledge, but also have strong application ability of big data technology. However, due to the low level of information technology of teachers, they will consume a lot of time and energy when dealing with all kinds of big data technology resources, which will greatly affect the application effect of technology in practical teaching. When big data technology is applied to accounting professional training teaching, teachers should carry out in-depth sorting of existing resources, and complete the editing and recording of micro lecture, media video and other resources in combination with classroom resources, which requires teachers to have a high level of information technology.

(5) Insufficient hardware and software facilities

When applying big data technology to the practical teaching of accounting major in higher vocational colleges, teachers need mobile phones, computers, tablets and other equipment no matter what method they use. However, the construction of hardware and software equipment in some schools is not perfect, which will greatly hinder the accounting knowledge learning of higher vocational students and is

not conducive to the improvement of their learning experience. In addition, although there are many online teaching platforms in the current market, these platforms have some deficiencies in the functional design, which are difficult to meet the learning needs of higher vocational students and have many inconveniences in operation. If a school develops its own online platform or app software, it will incur great maintenance and design costs, which is not conducive to the rational use of teaching resources.

4. Application strategy of big data technology in practical teaching of accounting major in Higher Vocational Colleges

(1) Stimulate students' interest by introducing micro lessons

When applying big data technology to the practical teaching of accounting major in higher vocational colleges, we should pay full attention to the pre class introduction link, so as to lay a solid foundation for the subsequent education activities. Generally speaking, high-quality pre class introduction can help higher vocational students shift their attention from recess to class more efficiently, which is of great significance to improve their learning efficiency. In the past practice teaching, few teachers can pay full attention to the pre class introduction link. They often let higher vocational students look through the textbooks before the practice, so that they can have a basic understanding of the theories and concepts in the textbooks, and then start the education activities. Such a practical teaching mode can not help higher vocational students to focus on the teaching content from the beginning, thus affecting the effect of education. To this end, we can use big data technology to play some micro class videos for higher vocational students, so as to better trigger the desire of higher vocational students to explore knowledge, so as to lay a solid foundation for the subsequent education activities.

For example, when carrying out the teaching of "other taxes", in order to better arouse the interest of higher vocational students in learning this part of knowledge, we can download some actual cases of enterprise tax payment by combining the contents of different taxes on the network, and then integrate these cases into the micro class by means of animation, pictures and so on, and play them for higher vocational students before class. By watching the micro lecture, higher vocational students can more efficiently shift their attention to classroom knowledge learning, which plays an important role in stimulating their interest in learning. After higher vocational students read the micro course, we can obviously feel that higher vocational students' interest in learning the knowledge of this course has increased significantly, which plays an important role in promoting the development of subsequent accounting teaching efficiency.

(2) Introduce media video to enrich teaching content

Through in-depth analysis of accounting textbooks in higher vocational colleges, we can find that many contents in the textbooks have strong abstract characteristics. In addition, due to the limitation of the length of textbooks, the introduction of some knowledge points is not perfect, which will virtually hinder the formation of good accounting knowledge system of higher vocational students. At the same time, in the past accounting teaching process, few teachers can reasonably use big data technology to assist teaching, which is insufficient for the introduction of high-quality educational resources on the network, which is extremely unfavorable to improving the effect of accounting teaching in higher vocational colleges. Therefore, when we apply big data technology to accounting teaching, we can try to use the power of media video to further expand the accounting teaching content by finding some video resources related to the teaching content from the network and presenting them in front of higher vocational students with the help of multimedia equipment. In order to enhance higher vocational students' understanding of accounting knowledge at different levels, we can divide higher vocational students into different levels before selecting video resources, so that media video can play a greater role in Higher Vocational Accounting teaching. The introduction of media video that meets the learning needs of higher vocational students can greatly enrich the content of accounting teaching and make their accounting professional knowledge system more perfect and reasonable, which plays an important role in promoting higher vocational students' further learning of accounting knowledge.

(3) Build self-study platform and cultivate self-study habits

In order to further improve the effectiveness of accounting teaching, we should pay attention to the cultivation of Higher Vocational Students' self-learning ability. By guiding higher vocational students to form good autonomous learning habits, they can more effectively participate in knowledge preview and review, which plays an important role in enhancing their mastery and application level of accounting knowledge. However, in the past accounting teaching work, few higher vocational students can carry out more efficient autonomous learning. The reason is that they lack an effective autonomous learning platform. In the past, it was difficult for higher vocational students to solve all kinds of problems at the first time when they carried out independent knowledge learning, which would not only affect their self-study efficiency, but also have a great adverse impact on their self-study confidence, thus hindering the formation of their good self-study habits.

In view of this, we can combine the actual situation of our school with the help of big data technology to create a more efficient and reasonable way of self-study for higher vocational students. By creating an online self-study platform for them, we can help higher vocational students solve the problems encountered in the process of self-study more efficiently and timely. When higher vocational students encounter bottlenecks in learning accounting knowledge, they can upload the problems they encounter to the online self-study platform, and then solve the problems with the help of students and teachers, so as to ensure the smooth development of the follow-up self-study work and improve the effect of education.

(4) Carry out reasonable teaching evaluation and improve teaching problems

Before carrying out teaching evaluation, we can carry out stratification according to the different characteristics of higher vocational students, so as to ensure the objectivity, effectiveness and pertinence of teaching evaluation. For example, for those higher vocational

students with poor basic knowledge, when we evaluate them, we should take the basic theoretical knowledge as the main test content, and encourage them to independently learn some knowledge about data processing and accounting calculation, so as to improve their basic level. For ordinary higher vocational students, our evaluation can start from two levels, one is accounting theory, the other is the mastery of accounting skills by higher vocational students. These higher vocational students should master some basic accounting learning skills while mastering the basic accounting theory knowledge, and ensure that they have enough time to study accounting extracurricular knowledge every week, so as to meet the accounting learning needs of higher vocational students. For those higher vocational students who have a solid accounting foundation and master database construction and information system design, we should not only investigate and evaluate their accounting theory and accounting operation skills, but also put forward higher requirements to encourage them to constantly break through their own limits and improve their comprehensive accounting ability.

Summary

To sum up, if we want the application effect of big data technology in the practical teaching of accounting major in higher vocational colleges, we can skillfully borrow micro lessons to stimulate students' interest; Introduce media video to enrich teaching content; Build self-study platform and cultivate self-study habits; Carry out reasonable teaching evaluation, improve teaching problems and other aspects of analysis, so as to promote the application quality of big data technology in higher vocational accounting professional training teaching to a new height.

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