Discussion on Informatization and Accounting Teaching Reform

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Abstract. with the continuous development of Internet information technology, accounting teaching reform based on information technology is increasingly integrated into the work and life of the public. The continuous replacement of traditional accounting teaching concepts has brought new challenges and opportunities for accounting informatization to the public. Based on the mutual integration of informatization and accounting teaching course system, this paper makes an in-depth discussion and analysis of the current situation and trend of informatization and accounting teaching, and puts forward a series of measures for accounting teaching reform, so as to provide effective theoretical support for the development of informatization and accounting teaching reform.

Keywords: informatization; Accounting teaching; Teaching mode; changes.

1. Current Situation and Trend of Informatization and Accounting Teaching

With the in-depth development of economy and society, Internet thinking has been constantly popularized. Informatization is no longer a kind of conceptual meaning, but has become an essential thinking concept in people's life and work. Informatization, in essence, allows people to change their focus from the centralized processing of accounting data to the management of business decisions, and then helps people to get rid of the traditional single double-counting work and return to the original cognition of "information system". The following figure shows the element construction diagram of the information system, as shown in figure 1. At the beginning of setting up accounting major, many colleges and universities aim to cultivate professionals needed by social enterprises and increase their own value and social value. But social economic environment change constantly, enterprise to the accounting standard is higher and higher professional talents, to simple digital price and form of operation no longer meet the requirements of the current development of enterprise, how to use the new accounting informationization teaching cultivate professional talents become a demand by the need to discuss and solve problems in the education circle.

![Figure 1. Information system Construction element Diagram](image-url)
In the traditional environment of accounting teaching development, most of the researchers in the industry pay more attention to the influence of information technology on accounting teaching mode in the informationization environment, but they know little about how to change the accounting teaching concept and the informationization accounting teaching mode. For example, in the process of impart contents and knowledge to students, methods such as taking notes and reciting formulas are commonly used, while less attention is paid to whether students have practical ability, which greatly restricts the development of accounting teaching. It even leads to the gradual marginalization of teachers in relevant majors [1]. In terms of teaching contents, colleges and universities are short of efforts in cultivating students' practical operation ability, and there are even fewer exchanges and cooperation between schools and social enterprises. It is not conducive to the targeted improvement of students' practical application ability. Thus it can be seen that information-based teaching and accounting teaching have been in a mutually independent teaching development mode for a long time.

In order to further improve the students' transformation from "accounting type" to "decision-making management type", it is necessary to strengthen the cultivation of students' accounting informatization thinking, actively change the traditional and outdated home and ideas, and then realize the deep integration of informatization and accounting teaching, so as to comprehensively improve the professional quality of accounting personnel.

2. Measures and Plans for Informatization and Accounting Teaching Reform

2.1 Formulate Long-term Strategic Objectives for Changing Accounting Teaching Methods

Some industry researchers believe that under the background of the development of Internet informatization, the reform mode of accounting education and teaching should start from the change of teaching methods. Although the transformation of teaching methods and teaching methods has achieved some results, it has not fundamentally brought about the subversive change of accounting teaching mode, or even achieved good expected results. Therefore, in order to realize the in-depth integration of informatization and accounting teaching reform, it is necessary to reposition and set long-term sustainable development strategic goals. To change the teaching methods and means of accounting teaching, which are mainly tools. Fused information and accounting teaching effectively, from information technology and accounting environment and the background of theoretical knowledge on deep reform, deepen the macroscopic cognition of accounting informationization, at the same time, in the concrete teaching link, need to let the student study in first-hand information and accounting on the profound connotation of the integration of environmental background, the master of accounting disclosure, financial management and accounting and other relevant theoretical knowledge and practical content, break traditional limited to financial application software simulation study way, and then realizes the informationization and the depth of the accounting teaching innovation fusion and fundamental change. This is the inevitable choice which complies with The Times development and the progress, is also the future accounting teaching to the information technology application inevitable trend. The following traditional teaching methods and modern teaching methods are compared, as shown in Table 1.

<table>
<thead>
<tr>
<th>Traditional teaching method</th>
<th>Modern teaching method</th>
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<tr>
<td>Blackboard with white pen</td>
<td>Informatization and Accounting Teaching</td>
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<tr>
<td>Achieve certain results</td>
<td>Innovative effect</td>
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2.2 Integrate the Accounting Course System under the Background of Informatization

The reform of accounting course system is the basic requirement and task content of teaching mode under the informationization environment. Through the innovation of traditional courses, the boundaries between courses are reorganized and designed. In the process of the concrete teaching practice, can be integration "accounting information" and other related content, to carry on the independent knowledge, for example, in the "management information system" course teaching, can
be related to the network knowledge, information technology and database information contents and the fusion, and accounting in the course such as the cost accounting, financial management, and accounting basis for writing, the core of the curriculum content related to place the contents of the teaching material to a specific information teaching background and environment, only step to help students improve the xi xi hua financial management and accounting informationization application [2].

This integration of informatization and accounting course system and restructuring, is not only beneficial to improve teachers' attention and cognition in the teaching contents of the informatization, more can effectively reverse the accounting course in the education of traditional single teaching mode, and effectively broke the traditional accounting course teachers focus on tool usage, great unity and coordination of the informationization teaching and the combination of theory and practice of accounting teaching, improve the accounting teaching mode innovation of micro to macro perspective transformation.

2.3 Invest More Teaching Resources to Change the Assessment Method

Accounting professionals need to have strong practical operation ability in enterprises, but the lack of targeted practical courses in traditional accounting teaching courses often makes many students with rich theoretical knowledge fail to become the elite of accounting majors. Therefore, in order to cultivate professional talents conforming to the modern development, teachers of relevant majors need to change their old-fashioned teaching concepts. At the same time, schools should strengthen the investment in teaching resources, facilities and equipment for accounting major. For example, through in-depth research on the role of accounting informatization in enterprises, the allocation and optimization of accounting teaching resources and equipment investment in colleges and universities are carried out. In terms of cultivating students' practical ability, we can build a library to continuously enrich and expand the theoretical knowledge of accounting students. At the same time, we can increase the cooperation with computer companies, auditing companies, accounting firms and other related companies in the society, so as to provide more possibilities for accounting students' practical opportunities. It is also an important form of educational resource investment to strengthen the compound teacher team that combines informatization with accounting major. Lectures related to accounting informatization can be held regularly, or teachers can be organized to give lectures on teaching course contents [3]. The investment and comprehensive use of the above teaching resources are closely related to the informatization and accounting curriculum reform.

In the assessment of accounting knowledge points, the examination by answering the examination paper is the basic form of traditional accounting assessment. The comprehensive score of the paper content is used to judge whether the students have a deep understanding and mastery of the relevant knowledge points. But in the actual operation and accounting practice on the proportion of more, so, just a piece of paper to evaluate students' mastery of knowledge of accounting is too single and one-sided, therefore, in the background of informatization leads, the way of examination of accounting professional students not only need to identification of related theory knowledge, one must do it through simulation realization, operating mode of appraisal system and examination mode reform, further enhance the inspection way is practical, adapt to economic and social development at the same time, promote the cultivation of the accounting professional elite talent.

3. Influence and Significance of Informatization and Accounting Teaching Reform

The reform of teaching methods has further promoted the deep reform of teaching structure. Traditional teaching methods pay more attention to teaching methods and teaching contents, and the teacher-oriented teaching mode still occupies a dominant position. For the accounting teaching reform under the background of informatization, it not only effectively improves students' initiative and enthusiasm for accounting learning, but also helps students develop good creative and divergent thinking [4]. Through the study of accounting informatization and other courses, accounting major
students gain more knowledge and information than before, which stimulates their independent learning ability.

4. The Conclusion

With the deepening of Internet informatization, the demand of social enterprises for accounting talents is increasing day by day. However, the lag of traditional accounting education and teaching makes it impossible for current accounting professionals to integrate and match with the market demand. Therefore, the continuous innovation and development of informatization and accounting teaching mode not only increases the practice opportunities of accounting students, but also effectively connects them with the information society. Only in this way can we continuously strengthen the accounting elite team and further promote the progress of accounting informatization.

References


