

Innovation and Practice of Accounting Teaching Based on Internet Big Data

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Abstract: : With the advancement of science and technology, Internet technology affects all aspects of people's production and life. The era of big data has arrived, and the field of education and scientific research has also been greatly affected. As an important position for cultivating talents, colleges and universities should keep abreast of the pulse of the times and innovate the concept of accounting education to meet the needs of society for talents. In this paper, the meaning of "Internet + big data" is combined with the current situation of accounting education in colleges and universities under the mode of "Internet + big data", and the difficulties faced by accounting education in colleges and universities under the mode of "Internet + big data" are analyzed, and the innovation strategy of accounting education in colleges and universities is studied. To give full play to the advantages of information-based accounting education, improve the level of accounting education, and cultivate excellent accounting professionals.

Keywords: Innovation and Practice, Accounting Teaching, Big Data

1. INTRODUCTION

The purpose of "Internet +" is to make full use of big data to promote the development of traditional industries, realize the upgrading and transformation of traditional industries, and thus drive the development of emerging industries such as the digital economy. At present, my country's economic structure is continuously optimized, and emerging industries are developing well. The combination of "Internet +" and big data is conducive to promoting innovation and change. Therefore, accounting educators in colleges and universities should seize the opportunity to think deeply about how to use this model to promote the innovation of accounting education. First, there is no big data accounting course, and no attention is paid to the application of Internet technology.

In the process of innovating the accounting education model, some colleges and universities only build online education platforms or open online course teaching, and do not really take advantage of Internet technology and big data to promote the development of accounting education, nor consider the integration of "Internet + big data". "Effectively integrated into accounting education, so it can't really improve the efficiency of accounting education and can't ensure that the talents cultivated can truly meet the needs of society". In the traditional accounting education model, simply imparting the knowledge in textbooks to students has not played a role in diverging the role of learning, with the development of new technologies, the update of course content is very necessary. First, the development and maturity of accounting computerization has made the study of accounting informatization a new requirement for employment for accounting students.

With the development trend of informatization of financial work platforms, accounting students should not only stick to learning accounting knowledge, but the learning and mastery of interdisciplinary knowledge such as computers, big data, and model building is crucial for understanding and radiating the learning of accounting disciplines. Secondly, it is necessary to change the traditional teaching method, flip the classroom, exchange roles, and let students do more physical

examinations in accounting teaching. "Internet + Accounting" is an accounting activity under the Internet. It is a modern accounting based on the combination of accounting computerization and e-commerce ideas, using big data, cloud computing, and mobile Internet. From the birth of the Internet, and then through the budding development and growth, it is now more and more important to the development of all walks of life. For accounting work, since it is a carrier of data information, accounting work and the Internet are deeply integrated in many aspects.

At present, the manifestations of the "Internet + accounting" model mainly include enterprises use the ERP system to enter documents and generate electronic financial statements, which saves a lot of time for accounting data; supervision departments use the Internet's powerful cloud computing, cloud storage and other functions to carry out cloud accounting and accounting. Cloud audit. In the accounting teaching of colleges and universities, building a digital teaching platform can not only diversify the teaching mode and improve students' learning enthusiasm, but also use big data technology to enrich the teaching content and provide students with more educational resources, thereby optimizing accounting. Top-level design for education. Secondly, the development of the "Internet + big data" model has promoted the process reengineering of my country's big data accounting practice.

2. THE PROPOSED METHODOLOGY

2.1 The Impact of "Internet + Big Data" Mode on Accounting Education in Colleges and Universities

In this context, the specific accounting object system of big data accounting can divide the big data accounting process into three stages of data collection, processing, and output. Financial information, external environmental information and internal business information should be effectively integrated, and in the data two types of information, non-monetary and monetary, are included in the collection process. Accounting data processing should also give full play

to the advantages of Internet technology, effectively summarize, select, and identify data information, and mine the value of unstructured and structured data. At the same time, the output of accounting data should also show the characteristics of individualization, dynamicity, and differentiation, to realize the diversification of output forms and meet the needs of users' decision-making. Reengineering the big data accounting process will help optimize the allocation of accounting resources and further promote the development and application of cloud accounting. Learn new software related to big data analysis; master the big data technical knowledge required by accounting digitization; accept accounting data informatization, networking and intelligence.

What cannot be ignored is that in this environment, colleges and universities must meet certain requirements for the Internet environment. The website and link environment involved in the learning process must be safe, the database capacity for storing learning information must be sufficient; the digital education method must be a database that can load enough data and a healthy and safe financial platform for education. The smooth development of the work. The basic assumptions of accounting are the premise of accounting confirmation, measurement and reporting for enterprises at present, mainly including four aspects: accounting subject, going concern, accounting period, and currency measurement.

First, the accounting subject is supposed to delineate the spatial scope of various transactions or events to be accounted for by corporate accounting, and the development of the Internet has made e-commerce companies and Internet companies very common. Internet companies are companies without entities, and there is no fixed entity. The spatial scope and shape of the accounting subject are just a virtual accounting subject. This new type of accounting subject does not conform to the hypothetical category of the accounting subject, and the connotation of the accounting subject will continue to be extended. Secondly, the going-concern assumption assumes that the enterprise will not face bankruptcy or liquidation in the foreseeable future, and the operating activities of various virtual companies generated under the background of e-commerce face many risks, and the going-concern assumption is no longer applicable, updating the accounting practice process requires the combination of theory and practice. To solve this problem, colleges and universities can cooperate with enterprises when carrying out accounting education. Schools transport talents for enterprises, and enterprises provide practical opportunities for students, to achieve a win-win situation.

For example, in 2018, Debao College of Tianjin University of Commerce cooperated with Tencent Group to establish an "Internet +" college and opened majors such as cloud computing and big data financial analysis to train students with strong execution ability and adapt to the new accounting process. Professional talents have realized the organic combination of theory and practice and laid a good foundation for the future development of students. Under the guarantee of reliable infrastructure, it can conveniently and efficiently integrate Internet resources, collect data related to accounting education, and provide personalized information services to college teachers and students.

2.2 Discussion on the Innovation of Accounting Education Model under "Internet + Big Data"

Relying on Web3.0, colleges and universities can innovate the accounting education model in the Internet environment, provide one-stop service, and provide a solid guarantee for the development of accounting education and teaching activities. The application of the big data platform under Web3.0 can also facilitate accounting teachers to dynamically grasp the learning status of students, give timely help when students encounter problems, and evaluate students scientifically and in real time. Internet companies understand and contact students during the competition and determine the students' learning status and learning quality of accounting knowledge and skills, to achieve the purpose of "reserving" accounting talents in colleges and universities in advance. With the in-depth development of "Internet + accounting", the accounting objects of enterprise accounting continue to expand.

Traditional commodities can only be sold once, and the accounting method of input costs and output values related to historical cost accounting is no longer suitable for Internet companies. Internet companies mainly hold virtual assets. Virtual items can be sold repeatedly, and the cost of product duplication is very low. The value of virtual items greatly exceeds their original input costs. Currently, the value of virtual assets is mainly related to the future excess Profit related. The future net cash flow method fully considers the time value of money and the future profitability of virtual assets. If future net cash inflows can be reliably estimated, virtual assets should be measured using the future net cash flow method, which is more in line with the essence of accounting over formal principles. Only when the overall level of educators meets the requirements of the big data era can we cultivate talents that truly meet the needs of society. Therefore, relevant educators need to pay attention to scientific research while teaching, and persist in further studies, to continuously improve their own level.

In addition, in the teaching work, accounting educators in colleges and universities need to abandon the traditional teaching mode, use advanced technical means to optimize the teaching method, give full play to their leading position, and promote the progress and development of students. Thirdly, colleges and universities also need to reform and improve the accounting professional courses and accounting professional teaching. Ensure that accounting education keeps pace with the development of the times. When carrying out the design of accounting courses, we should combine traditional classrooms and online courses to broaden the learning path of students. Considering the particularity of accounting professional education, to ensure the progress and efficiency of teaching, it is necessary to improve students' ability to use the network, organize online course design training activities, so that students can better adapt to the "Internet +" accounting teaching mode. Construct a whole-process and dynamic evaluation system. To this end, the school can cooperate with relevant enterprises to train trainees. According to the usual learning situation assessment and school-enterprise cooperation interviews, select students who are suitable for the company's working methods and management concepts Enter the company for internship.

On the one hand, students can exercise their adaptability in accounting positions in advance and improve their employment competitiveness after graduation; on the other hand, enterprises can save the link of school recruitment and

select outstanding personnel from among the students who enter the enterprise for practical training, in the corresponding position. Financial personnel review and enter accounts in a unified manner. Various original vouchers need to be circulated and archived in various departments and relevant responsible persons in the whole process. Generally, enterprises conduct unified summary at the end of the month, resulting in a heavy workload for the financial department at the end of the month. In the "Internet + Accounting" environment, various original vouchers and accounting vouchers between internal and external enterprises have changed from written form to electronic form, and various original vouchers can be directly entered into the accounting information system by various departments that generate expenditures, such as procurement after the department enters the original information into the system after purchasing, the financial department only needs to review the original data in a unified manner, and it is no longer necessary for each department to submit the original voucher at a unified time.

3. CONCLUSION

With the advent of the era of big data, "Internet +" has had a huge impact on all walks of life, promoting the progress of society, and has an impact on accounting education in colleges and universities. Therefore, college educators must improve their own standards and optimize teaching. Model, do a good job in the top-level design of accounting teaching, and actively carry out school-enterprise cooperation, build an "Internet +" accounting education model, and at the same time build a professional teacher team, build an accounting online education platform, and optimize the design of accounting online courses, so as to effectively improve the effect of accounting teaching, promote the innovation and development of accounting education, and cultivate excellent accounting professionals needed by the society.

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