

Research on Teaching Reform and Innovation of Accounting Principles Course under the Network Environment

Xueyi Li

Business School, Northwest Normal University, Lanzhou, Gansu, China

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Abstract: With the rapid development of China's economy, the current society has a greater demand for professional accounting talents. Therefore, the accounting profession in colleges and universities is very hot, and more and more people choose this profession. After entering the 21st century, society entered the Internet age, so the teaching of the accounting principles course has also undergone great changes. Based on this, I start from the characteristics of the accounting principle course teaching in the network environment, first analyze the problems existing in the traditional model, and then explore the corresponding reform measures under the network environment, hoping to combine the accounting principles course with the network environment. Relevant research provides some reference.

1. Characteristics of the teaching of accounting principles in the network environment

The Internet has greatly changed our way of life, and it is also true for modern teaching. The form of multimedia not only enriches the content of the classroom, but also the related knowledge development has been greatly changed compared with the past, which can effectively improve. The traditional teaching mode is simply taught by the teacher, which allows students to understand the knowledge more deeply. In addition, in the network environment, students are more free to discuss and learn, and can break through the constraints of time and space, making education more personalized and diverse. Especially on the Internet, the abundant resources enable students to make their own choices, and the communication between teachers and students is more convenient. This makes the modern accounting principle teaching have a new development direction and can be in the traditional Make changes on the basis of this, in order to achieve the innovation of teaching and cultivate more high-quality accounting talents[1].

2. Problems in the teaching mode of the traditional accounting principles course

2.1 Teacher issues

The teacher is a direct participant in the whole classroom. He can directly influence the quality of teaching. However, from the perspective of traditional teaching methods, teachers have certain problems in the teaching of accounting principles in China. The first is in terms of concepts. They are based on past experience when they teach. They fail to apply the modern model effectively. They still use the teaching materials as the main body, which makes it easy to cause boring teaching. Especially for the courses of accounting principles, there is more theoretical knowledge than other disciplines. If you can't explain them vividly, it is easy to cause students to get bored. For some theoretical knowledge, students can't really understand the meaning[2]. Secondly, some teachers do not use network resources effectively in the process of teaching, so the presentation of relevant theories is more empty, less convincing, and can not effectively mobilize the classroom atmosphere, which in turn affects the quality of teaching.

In order to effectively strengthen the cultivation of talents, China's colleges and universities often combine practice and theory in the teaching arrangement, which has positive significance for improving students' practical ability and enhancing their application of theoretical knowledge. However, from the reality, there is a certain disconnection problem in actual teaching. Teachers fail to

do a good job in teaching arrangements. The explanation of theoretical knowledge is still the focus of the whole teaching, and lacks relevant practical content. In addition, in the student assessment, the exam-oriented education is still the main focus. The teachers pay too much attention to the final exam results of the students, ignoring the students' performance and understanding of the knowledge in daily teaching. Therefore, under this system, students tend to improve their test scores, pay attention to the memorization of related concepts, and fail to effectively enhance their personal abilities. In addition, some teachers' professional literacy also has certain problems. This is because the current assessment of teachers' ability in Chinese universities is still based on scientific research ability. Therefore, some teachers have higher professional titles, but teaching ability and practice. The ability does not meet the actual needs, which is also the aspect that needs to be reformed in the course of accounting in the future development[2].

2.2 Student Questions

In the traditional teaching of accounting principles, there are also major problems in students. First of all, students have a poor interest in learning. They often have a certain rejection of purely theoretical knowledge. They will not be easy to grasp and understand in the process of learning, so they will form a vicious circle and it is difficult to produce a discipline of accounting principles. interest of. In this environment, the development of teaching activities will be greatly affected. Secondly, in the process of learning, students do not focus on improving their ability. Instead, they rely on the system of assessment to recite relevant concepts. The daily classroom performance is poor. Sleeping, playing mobile phones and skipping classes also occur from time to time. In addition, in the traditional accounting principles course teaching, students also lack the ability to integrate. Although there are many theories in the accounting principle course, it still pays attention to the connection between practice and theory, and requires students to have the ability to transform. However, due to lack of practice and lack of interest in learning, students often only stay at the theoretical level, and their application ability is relatively poor.

3. Reform measures for the teaching of accounting principles in the network environment

3.1 Construction of the teaching team

In the above analysis, it is mentioned that in the current teaching of accounting principles in our country, the comprehensive quality of teachers needs to be improved. Therefore, it is necessary to focus on this aspect in the subsequent development. First of all, it is necessary to carry out a comprehensive evaluation of teachers, focusing on the cultivation of teachers' teaching ability and practical ability. This can be achieved through training, assessment and experience exchange. Secondly, teachers should also carry out reforms in teaching methods, and introduce multimedia technologies such as multimedia to enrich the content of teaching on the one hand, and to make the theoretical knowledge more straightforward on the other hand, and enhance students' understanding of theoretical knowledge. It is necessary to pay special attention to the fact that in the process of teaching, the class should be returned to the students. The teachers are more to play the guiding role, so that the students can discuss and explore in the form of small groups, so as to achieve analysis and problem solving. purpose. In the current practice, there have been relevant successful experiences, and the use of flipping classrooms and project-based teaching is a good direction for reform. Of course, we must also pay attention to teachers' learning of network technology. Because network technology is a modern technology, its development time is still short. For older teachers, the application of related technologies may be insufficient. Therefore, colleges and universities should carry out targeted training to help teachers master the relevant technologies of the network, so as to facilitate the development of teaching activities[3].

3.2 Scientific arrangement of teaching courses

Due to the development of society, the current teaching of accounting principles has a new demand. In this form, it is necessary to reform the teaching model so that it can adapt to the needs of society

and cultivate better talents. In view of the characteristics of the accounting principles course, it is necessary to increase the content of practice in the follow-up course arrangement. Students must understand the knowledge and application knowledge from practice, so as to effectively enhance students' understanding of relevant theories. Moreover, the use of practical teaching methods can also make students better adapt to future jobs. Therefore, in the reform, it is necessary to add relevant practical content in a targeted manner. The teacher leads the students to solve the actual accounting problems and analyzes them from the classic cases. This can strengthen the students' understanding of the knowledge points and improve the students' practical ability.

Due to the rapid development of current network technologies, students' practice has great convenience and can effectively combine enterprise practices through the network. Because for most college teachers and students, it is difficult for them to take a lot of time to go deep into the enterprise to understand and practice, and the network can solve this problem well, teachers and students can get the most professional training through the network. At the same time, we can learn the most authentic corporate accounting knowledge, which can effectively improve the quality of accounting principles.

3.3 Optimization of assessment methods

Modern quality education should not judge the teaching effect of students only by the results of the final exam, which will cause the problem of one-sided evaluation. In the traditional teaching mode, it is difficult to refine various types of evaluations, which leads to a single assessment method. However, in the network environment, the assessment methods can be effectively optimized, and various aspects are included in the assessment. In the system. For example, students' daily performance, class coordination, and results of various practices can be scored, and they can be entered in real time, and then the results are directly displayed by the computer, and the final score is given to the students at the end of each semester. This method can not only evaluate students from many aspects, but also make the assessment system more scientific. It is also conducive to improving the transparency of the assessment system and making higher education more fair and equitable. In this environment, students will change their learning styles in a targeted manner, paying attention to the cultivation of their own personal practical ability. They will no longer simply learn to cope with the exams, so that they can effectively improve the quality of education and cultivate more comprehensive. Talent.

3.4 Selection of teaching materials

The choice of teaching materials also has a certain impact on the quality of teaching. In the network environment, students can obtain a large amount of resources through computers and networks, which is of great help to expand the depth and breadth of learning. Therefore, colleges and universities should use this medium to optimize the teaching materials. Judging from the current actual situation in China, the textbooks of accounting principles have multiple versions, and the knowledge points are not uniform enough, and even there are problems that lag behind current social development. Based on this, we must speed up the improvement in the subsequent reforms. On the one hand, the content of the textbook should closely conform to the pace of development of the times, on the other hand, it should be unified in the general direction, so that the system of accounting principles can be formed. In addition, more practical content should be added to the textbooks, and classic cases should be used to highlight theoretical knowledge to enhance students' understanding and to facilitate students to apply theoretical knowledge in subsequent practice.

Of course, modern teaching can also break the limitations of textbooks and use multimedia to show students the content of teaching. For example, teachers can obtain the current status of talent demand of the current enterprise from the network resources, collect relevant accounting cases in the society, and then organize them for presentation to students, which not only can effectively enhance the fun of classroom learning, but also can be more targeted. Sexually explain the knowledge points to students, so that the content of teaching is closely aligned with social development.

3.5 Improvement of students' practical ability

Higher education is mainly about cultivating talents, and practical ability is one of the important

aspects of evaluating talents. For the accounting principles course, the students' practical ability is also very important. Students need to be able to apply theoretical knowledge flexibly to solve real-world problems. Therefore, it is necessary to integrate the students' knowledge so that students can better understand the classroom content. In this respect, it is possible to effectively use the network resources, decompose the teaching content, or use the form and mind map to make the students intuitively understand, so that students can better construct the system of knowledge theory. In the teaching of accounting theory courses, it is more difficult to cultivate students' practical ability, because the course itself has more theoretical knowledge, and it also has more changes in the application. It is necessary to continuously guide students with various cases and practices. In order to allow students to have autonomous thinking. Therefore, this puts higher requirements on teachers' comprehensive ability, not only to effectively disassemble theoretical knowledge, but also allows students to use network resources to connect the knowledge points taught in the classroom[4].

In order to effectively improve students' practical ability, relevant talents of enterprises can be hired to explain to the school. They have the most profound understanding of relevant practices, and many years of experience are also urgently needed by college students. In this respect, school-enterprise cooperation can be adopted to allow more practical talents to explain to students. This will not only effectively attract students' interest, but also deepen the content of the classroom, which has positive significance for improving the quality of teaching. Of course, students can also go to the enterprise to participate in the internship, so that students can more deeply understand their own deficiencies, and facilitate the development of individual abilities in the follow-up teaching.

In the context of the network, the teaching of the accounting principles course should be completed as soon as possible, in order to cultivate the talents needed by the society. Judging from the current actual situation, there are many shortcomings in the teaching of accounting principles in China. There is no deep understanding of modern technology, and the introduction of network technology is not enough. This will not only cause the disconnection between teaching content and social reality, but also will affect the quality of teaching. The contents of the above analysis can be applied to the reference of the reform of the accounting principles course in colleges and universities, and each university should also determine according to its actual situation[5].

4. Conclusion

Accounting is an indispensable talent for all enterprises, and with the continuous deepening of China's economic construction, it puts higher demands on accounting talents. This requires the reform of traditional teaching methods and in-depth teaching innovation. This paper starts with the accounting principles course, analyzes the students' problems and teachers' problems in the traditional mode, and then discusses the reform measures of the accounting principles course according to the characteristics of the network environment, respectively, from the teacher team construction, scientific arrangement of teaching courses Investigating the five aspects of optimizing assessment methods, rational selection of teaching materials and paying attention to students' practical ability improvement, I hope to provide some reference for the research on the teaching reform of accounting principles in China.

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