

Practice Research of Mobile Intelligent Terminal Classroom Teaching Mode in Financial Accounting Course

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Abstract: With the development of information era, the informationization degree in various industries is accelerating increasingly, and the traditional mode has been impacted largely, therefore, any industry should conduct optimization and innovation constantly to improve and perfect its own mode to meet with the requirements of the information era. Especially in recent years, the advent of big data, AI (artificial intelligence) and mobile internet technology has affected the traditional modes largely, particularly the financial accounting course is influenced seriously, therefore, the reform and innovation process must be accelerated in the education process of the undergraduate financial accounting course to explore and optimize the teaching modes and methods, only in this way can the excellent financial accounting talents be cultivated to conform to the era development and make contributions to modernization construction of our country. This paper aims at researching and analyzing the current education situation of financial accounting course in universities of our country under the background of “big data, intelligence, mobile internet and cloud computing”, conducts deep research and analysis on existing problems and deficiencies thus to provide some feasible and constructive suggestions in order to enhance the education level and quality of financial accounting course in universities of our country.

1. Introduction

In today's highly developed information technology era, more and more information technologies are applied in various industries, which promotes technology optimization and innovation in various industries as well as industrial knowledge innovation constantly, therefore, it is needed to accelerate the reform and innovation speed, accelerate technological innovation and knowledge revolution to realize long-term and stable development. Especially the financial accounting course industry should be innovated constantly, only in this way can it meet with the requirement of era development, besides, the education on the financial accounting learners should be emphasized thus to cultivate related talents combined with the era development.

2. Change brought from the mobile intelligent terminal classroom teaching mode to the financial accounting course teaching

2.1 Higher and higher informationization degree

Based on the mobile intelligent terminal classroom teaching mode, the most significant change of the financial accounting course work lies in higher and higher informationization degree as well as less and less human power. Information technology can collect, store, calculate and classify the financial data and information automatically, besides, it can connect and share the departmental data well, which facilitates the financial management work largely. In addition, some processes of the financial accounting course work can be formed automatically through computer, wherein, the formation and analysis of some financial data are fast, which largely saves the repeated and standard work based on human power, and enhances the financial management efficiency and level.

2.2 Change of the teaching mode

Based on the mobile intelligent terminal classroom teaching mode, another important change of

financial accounting course work lies in office mode change, namely, the financial accounting course work has become more convenient and transformed from traditional fixed workplace to mobile office mode. Based on the traditional financial accounting course office mode, the financial management personnel need to be present in the workplace or rely on special office tools to carry out financial management work, but under the new teaching background, advanced internet technology can be applied to transfer the financial management system and information to the mobile terminal thus to facilitate the financial management work largely, meanwhile, the problem of limited space for financial management work can be changed, besides, the financial management work personnel can conduct financial work timely, calculate the financial information and realize shared communication faster, and get rid of traditional office mode of relying on computer system.

2.3 Change of cloud computing and information storage mode

Based on the mobile intelligent terminal classroom teaching mode, the financial accounting work has transformed from calculation and management based on numerous human powers to cloud computing, besides, the information storage mode and quantity have been changed greatly. By aid of the mobile internet, the financial accounting work personnel can realize financial management at any time and any place, besides, many financial management information can be shared timely. Meanwhile, as the informationization degree is becoming higher and higher, the financial accounting course work faces more and more electronic information compared with traditional financial accounting course work, while the paper-based vouchers will disappear gradually. The financial accounting course work tends to be paperless, which will be beneficial for saving forest resources on the earth and realizing non-carbonization office work.

3. The current teaching situation of financial accounting course based on the mobile intelligent terminal classroom teaching mode and the analysis on corresponding reasons

Based on the mobile intelligent terminal classroom teaching mode, the universities in our country are reforming and innovating the financial accounting course education modes and methods constantly, besides, the financial accounting course education work achievements are better and better, wherein, a large batch of talents with professional ability and high comprehensive quality have been cultivated in our country, presenting remarkable achievement. But there still exists with some problems in the education reform and innovation processes, which should be solved and perfected, the specific problems are mainly presented as follows.

(1) The classroom teaching method is backward and the teaching objective is unclear

In the financial accounting course classroom teaching process, the general problem is that the classroom teaching method is backward, the teaching mode and teaching means can not meet with the requirements of era development. Many teachers still adopt some traditional teaching modes and rely on blackboard and ppt for teaching instead of updating their teaching methods timely. Meanwhile, some teachers adopt more backward teaching modes in the teaching process, they can not adopt advanced information multi-media technology to conduct aided teaching, as a result, the students lack of learning interest and enthusiasm thus to cause low teaching efficiency. What's more, the university teachers have unclear teaching objective in the classroom teaching process. They can not divide the different-level teaching objectives reasonably, explain and analyze the related financial accounting course knowledge effectively and make explanation to the students about the emerging new software thus to cause low classroom teaching efficiency and non-conformance to the requirements of era development.

(2) The financial accounting course teaching practice is insufficient and the teaching effect is poor

In the financial accounting course teaching process, there exists with a general problem, that is, neglecting and lacking of teaching practice, which causes that the teaching effect is poor and the students can not meet with the requirement of era development. Owing to the confidential characteristic of financial management work, the teaching practice of financial accounting course is insufficient, and the students can only learn through the explanations of the teachers or the learnt

materials, but they have few opportunity to practice, as a result, the teaching effect is poor, the students have rich theoretical knowledge but perform poorly in practices, finally, they can not conform to the social development demand. Moreover, even if the universities organize the students to have practices on the financial management work, they just simulate the financial management work which is different from the actual situation, therefore, it is another defect of financial accounting course education work under the mobile intelligent terminal classroom teaching mode.

(3) The teaching idea is backward and the course arrangement is unreasonable

Based on the mobile intelligent terminal classroom teaching mode, the setting and arrangement of the undergraduate financial accounting course must conform to the trend of era development, only in this way can the students master the financial management methods and a large batch of excellent talents be cultivated. But in the undergraduate financial accounting course education work, the unreasonable course setting and the backward teaching idea are the important reasons to affect teaching effect and quality. In today's deepening globalization, the competition and cooperation between enterprises from various countries have become fiercer and fiercer, wherein, many overseas enterprises have entered the Chinese market while many domestic enterprises have gone out to the world, therefore, the financial accounting course setting should involve the knowledge related to international criteria, international convention, legal knowledge, financial knowledge, public relations, computer, financial mathematics, foreign English and so on, but all the above mentioned are insufficient in practical course setting, accordingly, the students face narrow employment scope after graduating from school, which is adverse to students' employment and work.

4. The channels for the financial accounting course teaching practices based on the mobile intelligent terminal classroom teaching mode

Based on the mobile intelligent terminal classroom teaching mode, the reform of financial accounting course education in our country should keep tightly with the times, the teaching mode and method should be optimized and innovated constantly, meanwhile, the teaching idea should be changed timely to arrange the teaching course and contents scientifically and reasonably, and the teaching objective should be clearly specified, only in this way can the teaching quality and efficiency be guaranteed and excellent talents be cultivated to promote the economic prosperity in our country.

(1) Change the teaching idea and keep tightly up with the times

Based on the mobile intelligent terminal classroom teaching mode, the basis of financial accounting course education work reform and innovation in our country is to change the teaching idea and keep tightly up with the times, only in this way can the course education quality and efficiency be guaranteed. Firstly, the teachers should change their teaching idea, take the students as the education subject, strengthen communication with them and know their learning situation timely, and then the financial accounting course teaching quality and efficiency can be guaranteed. Secondly, the teachers should establish idea of lifelong learning and cultivate the lifelong learning idea of the students, because the current era is the era of knowledge explosion and the knowledge updating speed is rapid, therefore, continuous learning can guarantee the students not to be eliminated by the society and make them adapt to the development trend of financial accounting course industry.

(2) Optimize the teaching mode and update the teaching method

Based on the mobile intelligent terminal classroom teaching mode, the financial accounting course teaching mode should be optimized and innovated constantly in our country, and the teaching method should be updated as well, which will finally meet with the requirement of era development, besides, the students can learn and master the financial accounting course knowledge. Firstly, the teachers should innovate the teaching mode and strengthen explanation about the new knowledge thus to realize knowledge refinement and make students timely learn the latest knowledge related to financial accounting course. Secondly, for the backward financial accounting course knowledge, make explanation simply. The teachers should rely more on advanced

information technology to impart the financial accounting knowledge, apply intelligent software for teaching thus to stimulate the learning interest and enthusiasm of the students, avoid dullness of financial accounting knowledge learning as well as the phenomena of low teaching efficiency and quality. In addition, the teachers should lay more emphasis on teaching practice, wherein, the schools can contact with related units to provide internship chances for students in advance thus to make them prepare for future internship experience, accumulate some practical experience and lay a solid foundation for later development.

(3) Optimize the course setting and specify the teaching objective

The setting and arrangement of the financial accounting course is directly related to the teaching quality and efficiency, therefore, the financial accounting course teaching must be arranged scientifically and reasonably, besides, the teaching objective should be specified, only in this way can the financial accounting course teaching meet with the requirement of era development and the students learn the latest financial accounting course knowledge timely. The undergraduate period in university is the stage that the students cultivate their way of thinking, have comprehensive cognition on the financial accounting major and cultivate their related skills, therefore, the teaching course should be arranged scientifically and reasonably, and the teaching objective should be specified. Firstly, the discipline span of the course contents should be emphasized, the intersection and integration of various discipline knowledge in the financial accounting field, especially the intersection and integration of computer knowledge. Secondly, some new knowledge should be added into the teaching contents, involving big data analysis, cloud financial accounting course, financial sharing, criteria of international financial accounting course.

5. Conclusion

With the constant development of science and technology in our country, introducing the mobile terminal classroom teaching mode into the financial accounting course teaching process requires the students to change their traditional learning mode in the learning process. Meanwhile, the teachers should change their teaching mode, strengthen classroom teaching diversification, guide the students to study independently, arrange the teaching contents scientifically and reasonably thus to enhance the learning efficiency of the students.

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