

Research on the Application of Virtual Simulation Technology in the Teaching of Finance and Accounting Specialty

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Abstract: Virtual simulation technology is an important measure to improve the information level of higher education. Using all kinds of educational and teaching resources developed and integrated by virtual simulation technology can significantly improve the implementation effect of finance and accounting specialty teaching. Combined with the teaching practice in recent years, this paper discusses the application mode and advantages of virtual simulation technology in the teaching of finance and accounting specialty from the aspects of theoretical course, experimental course, comprehensive practical course, curriculum resource construction and so on.

1. Introduction

With the continuous development of science and technology, virtual simulation technology is a new science and technology, which acts on experimental research, which discovered at the end of 40 years in the 20th century. After decades of innovation, improvement and development, it has applied to all aspects of modern production and life. At the same time, the education department has discovered the advantages of virtual simulation technology in teaching, and as a new teaching method, it has used in teaching. The application of this technology in the field of education meets the needs of students for teaching, is of great help to students' logical thinking and practical ability, and improves the efficiency and quality of teaching.

2. Virtual simulation technology concept

Virtual simulation technology is also known as virtual reality technology and simulation technology, the core of which is to use a virtual system to imitate a corresponding real system. It is a new technology of experimental research, it has used in the natural and objective laws all the time, and it has found and extracted in the process of the development of computer technology. It is a virtual environment in which computer merges multimedia technology and creates a virtual environment with visual sense, touch sense and information interaction, which can make users have an immersive multi-dimensional feeling. In the virtual world, users can sense the existence of virtual objects and can produce some interaction. Such The technology enables users more intuitively recognize complex technical or theoretical methods. The virtual simulation technology applied to the computer technology, multimedia technology, network technology, artificial intelligence, image-processing technology and so on. In the modern society with the rapid development of science and technology, the virtual simulation technology is constantly changing and developing technology, and is becoming an essential technology.

The application of virtual simulation technology in electronic technology course. With the rapid development of science and technology, the original teaching mode of electronic course is not suitable for the development of society, and the demand for financial and accounting professional knowledge is increasing. The application of virtual simulation technology in the course of finance and accounting has brought new teaching means to the teaching, which meets the strong demand of students for financial and accounting professional knowledge and adapts to the high requirements of the society for technical talents.

3. Using Virtual Simulation Technology to improve the Teaching effect of Accounting Theory course

The primary task of the course of accounting theory is to explain the internal logic of scientific concept, the emergence of scientific principles and the rational process of evolution. Therefore, the course of accounting theory often needs to teach the most basic, the most important and perhaps the most Abstract and difficult knowledge system in a science. If the teacher adopts the teaching method of teaching according to the text, even if it is supplemented by the display of physical objects, pictures and multimedia courseware, it is often difficult to achieve the teaching requirements and expected results. The investigation on the teaching effect of the course of accounting theory shows that the evaluation of the course of accounting theory is generally not high, and 13% of the students think that listening to the course is not as good as reading by themselves. 76% of the people think they have a harvest but waste a lot of time. The reason is nothing more than: on the one hand, teachers' teaching investment is not enough, most of them only refer to a few accounting theory teaching materials, simply digest and combine their own experience to walk to the podium, do not think about the way and method of education and teaching from the point of view of students; On the other hand, with the abundance of online curriculum resources, students have a wide range of ways to obtain knowledge, coupled with college students have a certain self-study ability, so they think that theoretical learning can be learned without listening to it, and class is nothing more than brush points. However, through the continuous investigation of freshmen for many years, it is found that the newborn The degree of weakness of theoretical knowledge has reached a startling point, the basic concepts and principles are in a superficial understanding level, and the understanding of its connotation and subject logical structure is almost all blank, let alone the thinking ability of using basic theory to solve practical problems. The practice has proved that the introduction of virtual simulation technology into the theoretical course plays an irreplaceable role in improving the teaching effect.

The use of virtual simulation technology can promote the transformation of the course of accounting theory from “lecturing to”. There are a lot of basic concepts in the previous courses of accounting theory. The teaching time of the principle is time-consuming and laborious, but the students are drowsy and sleepy. Some conceptual principles are too Abstract, even if teachers combine examples to explain, but because the description time of examples is too long, it will dilute the effect of teaching. It has been proved by practice that the application of 3D simulation technology in the course of accounting theory and its intuitive visual advantages can visualize Abstract concepts, make static things dynamic, and display the structure and function accurately in all directions, which can greatly save the foundation. The teaching hours of basic conceptual principles^[7]. For example, when expounding the theoretical knowledge of accounting specialty, such a theoretical course has become a long endorsement process, teachers and students are very tired, the teaching effect can be imagined. If the three-dimensional simulation technology is adopted, the teacher only needs to be supplemented by the incisive narrator, and the students' understanding and acceptance of knowledge will also be greatly improved. If they do not understand for a while, they can also review and understand with the help of it after class. With the class hours saved by virtual simulation technology, teachers can arrange students to think and study the basic theory in practice, and then arrange seminars to display and evaluate the students' research results, so as to realize the thinking of teachers and students. Collision. Thus, the old teaching mode, which is dominated by teachers and mainly expounded by language, has been completely changed, and a new teaching mode with students as the main body and problem discussion oriented has been formed. Through learning, understanding and application, discussion and joint construction of knowledge system between teachers and students, such a classroom can not only attract students, make them devote themselves to classroom learning, but also effectively reduce students' cognitive burden and achieve teaching goals.

The virtual simulation technology is used to reduce the teaching difficulty of financial accounting theory course and improve the teaching effect to the knowledge of the invisible micro level or inaccessible macro level in the theoretical course. The virtual simulation technology is

adopted to construct the details and key points to highlight the essential characteristics of the theory, visualize the complex theoretical knowledge and establish the visual cognitive model, which can well assist the teaching of the course of theory, which can help students understand and master. Therefore, the difficulty of changing teaching is the flash point of teaching, build a student's favorite theoretical class. The theoretical knowledge of the accounting profession has always been the difficult point of teaching, and the teacher speaks of the cloud cover, and the students can't understand it. If the real-life three-dimensional simulation animation is used in the teaching, the whole process required by the teaching can be clearly displayed, the key difficulties of the teaching can also be locally amplified and dynamically displayed, the difficulty of teaching can be easily overcome by the improvement of the teaching technology, and the teaching effect can be improved.

4. The main characteristics of Virtual Simulation Accounting Teaching

Provide open accounting teaching service. Students can participate in teaching flexibly and independently, and give full play to subjective initiative, which is beneficial to improve the effect of teaching.

In the business social environment simulated by situational simulation, we can experience a variety of roles and realize a variety of business authority configuration. In 3D professional scene, game repeated training and post professional training can meet the needs of students, teachers and so on.

Humanized collaborative learning, but also reflects the elements of cooperation and competition. In teaching, teachers and students can communicate online or offline anytime and anywhere through the network. The role-playing in 3D career scene reflects the sense of cooperation, and the group cooperation confrontation can reflect the post competition atmosphere.

The combination of virtual accounting situation and realistic accounting training. Through the virtual simulation system, the real accounting training and virtual experiment can manage at the same time, which enriches the accounting teaching method.

Virtual simulation teaching system pays more attention to the supervision of teaching effect. Students' perceptual awareness is improved, the understanding of knowledge points is relatively easy, teachers have more time to guide and answer questions.

5. The significance of applying Virtual Simulation Technology to Finance and Accounting Specialty

The application of virtual simulation technology in accounting specialty breaks the malpractice of traditional examination-oriented education, makes the teaching of rigid accounting specialty more active, and truly realizes the theory of accounting education combined with practice. The application of this technology is also a test for teachers' teaching quality. Virtual simulation technology is the latest technology with continuous development and renewal. Teachers should walk at the forefront of technology, to better teach students and improve their own teaching ability in teaching. Cultivate students' enthusiasm and interest in learning, let students learn to think independently, take the initiative to ask questions and take the initiative to find solutions, and exercise their practical ability and thinking ability in practice. To meet the requirements of the high standard of social technical talents, the school and pay attention to the practical ability of students in the technical aspect, in order to maintain a high competition rate in the fierce competition, and train professional and technical talents for enterprises.

6. Summary

Virtual simulation technology is widely used in production and life. and has become an indispensable technology. As a new technology of experimental research, it has continuously applied in the field of teaching in recent years to help schools train comprehensive technical personnel. Accounting major is a subject of comprehensive application of theory and practice.

Simulation software used to teach in class on computer. Abstract theoretical knowledge is simplified and bluntly in the process of demonstration, so that students can intuitively understand and learn the knowledge points that is difficult to understand. The use of virtual technology software in practice will make students had better transform theoretical knowledge into practical ability, and at the same time, it will be missed in theory teaching. This new teaching method enables students to learn more actively, improves their interest in the study of accounting major, and greatly promotes the improvement of students' thinking training and practical ability. The classroom atmosphere is improved and the teaching efficiency and quality are improved. To meet the needs of society for talents, so that students in the strong competition can also rely on their own technical ability and comprehensive literacy to stand out, to achieve their own value. However, when using virtual simulation technology in teaching, we should also pay attention to the teaching limitations that it may bring, and we should not pay attention to the unlimited emphasis on it because it is a good technology. This will also lead to the decline of teaching quality and bring disadvantages to the cultivation of students' comprehensive ability, so it is necessary to achieve the reasonable application of virtual simulation technology in the major of finance and accounting.

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