

Discussion on the Reform of Accounting Computerization Teaching in The era of Cloud Computing

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Abstract: with the development of Internet, cloud computing and big data rise and become popular. The application of cloud computing in the field of finance has promoted the rapid development of financial work, at the same time, it has formed an unprecedented influence on the traditional accounting computerization mode. This paper analyzes the influence of cloud computing on accounting computerization work and teaching, and puts forward some thoughts and suggestions on the reform of accounting computerization teaching in cloud computing environment, in order to provide reference and reference for the teaching reform of this course.

1. Introduction

Now, we are in the era of "great wisdom moving clouds", big data, artificial intelligence, mobile Internet and cloud computing, these information technology intermingled with each other, not only affect people's lives, but also set off a new industrial revolution. Cloud computing has been applied in many fields, such as electronic commerce, economy and so on. Now it is also used in the financial field, which promotes the rapid development of financial work, but also brings unprecedented influence to the traditional accounting computerization mode.

Since 2010, the famous financial software manufacturers of accounting in China, "Yongyou" and "Jindie", have put forward the strategic layout of cloud accounting and started to provide online accounting services. In May 2017, Jindie ERP Project was officially renamed as "Jindie Cloud". Thus, cloud computing has become the development direction of accounting computerization. The application of cloud computing in accounting computerization poses a new challenge to the teaching of colleges and universities. How to digest the new technology as soon as possible and cultivate accounting talents to meet the needs of enterprises under the new technological environment has become the key research direction.

2. Cloud Computing and Cloud Accounting

2.1 Cloud Computing and the concept of Cloud Accounting.

The task of computing the local server or calling the computing power of the remote server is carried out by the network computer in a way similar to the branch line subcontracting. This mode of work with Internet thinking mode is called cloud computing. The advantage of this model lies in the optimization of resource efficiency, from task formation, description, decomposition, to the combination of segmented task results, and reprogramming. From the former "Huashan Road" to a number of main, dry road "nine provincial thoroughfare", but at this time the land, waterway into the network transmission and sharing of "information flow." Cloud computing response The idea is to unite power and give it to each of its members.

Cloud accounting based on this idea is based on the emerging network platform and interconnection technology, the original enterprise accounting work and its core tasks of information, systematized new work forms and models. The biggest difference between cloud accounting and traditional accounting lies in its full application of cloud technology. Cloud accounting can also be simply understood as a combination of cloud technology and traditional accounting.

2.2 Application of Cloud Accounting in China.

At present, small and medium-sized enterprises in China have become the main application and research field of cloud accounting. Cloud Accounting in small and Medium-sized Enterprises

The unique advantages include low cost, strong internal and external cooperation, real-time information sharing, high reliability and expansible. The advantages of cloud accounting promote the popularization and application of cloud accounting, but the continuous problems also restrict the development of cloud accounting, such as the problems of information security, data transmission and data standards, which are involved in the application of small and medium-sized enterprises. The limitation and innovation of technology and the difficulty of small and medium-sized enterprises to change their own concept of development lead to the low social identity of cloud accounting and increase the resistance for the popularization of cloud accounting. Of course, these problems are also in the process of practical application through scholars, enterprises and government departments to study and solve.

In the field of e-commerce and tax planning, cloud accounting also began to play a role. For example, China's JingDong, VIPSHOP, Tmall and other e-commerce enterprises through cloud accounting services, has formed a huge system of resources, cloud accounting in this field has a strong application prospects; In addition, according to relevant data, cloud accounting also provides multichannel information for tax business, and shows the application of cloud accounting in taxation from three aspects: tax collection and management, tax audit and tax service.

3. An Analysis of the Advantages of Cloud Computing in Traditional Accounting Computerization

3.1 More efficient work.

As previously described in cloud computing and cloud accounting, although the enterprise has always been the inherent mode of work within the new technology platform and framework for electronic and information re-upgrading, but with the Internet to share information, As a result of the tremendous energy of computing power as a whole, cloud computing has broken away from the restrictions on the process and efficiency brought about by the original software operation of the company's employees on a financial computer, through a number of requests, approvals, transfers, and confirmations, and other mechanical processes. However, the differences of personnel, coordination, communication and related personnel's business experience and working skills in the traditional enterprise financial accounting process can also be Can cause unexpected deviation from the overall efficiency and accuracy of the work.

With the introduction of cloud computing, the previous mechanical and repetitive work flow can rely on the powerful computing power and information cooperation advantage under the interconnected information platform, which is obvious for the efficiency improvement. The coupling of financial and accounting data and all kinds of company information and resources under the digital platform will create an unprecedented visual big data platform for company managers, under the help of such a platform, In the past, the extremely complicated financial and accounting processes, the internal supply and demand chain, the market fluctuation, and even the combination of operations and requirements with huge demand for data processing will be simplified and weightless. . This will lead to the gradual emancipation of productivity resources composed of human resources, computational resources, office resources and so on, which can also be said to be the inevitable combination of technological upgrading with the needs of social progress.

3.2 More diversified working patterns.

Accounting computerization is a course that integrates the knowledge of accounting, accounting theory and computer information technology. Accounting ability is the foundation and information technology is the means. Cloud computing not only subverts the computer infrastructure, but also deeply affects the working mode of accounting computerization. The traditional accounting computerization system is usually the structure of C/S or B/S, the enterprise self-purchase system

server, the company internal composition local area network, the security, usually will not connect to the outside network. As a result, accountants can only work in a fixed place such as a company. Cloud computing has broken this traditional system structure, where servers and software are stored in the cloud, through the Internet connection, accountants can use mobile phone or computer to mobile office anytime, anywhere, this is a new accounting work mode.

3.3 Cheaper system construction costs.

The traditional accounting computerization software module is numerous, the price is expensive, the construction initial stage investment is huge, at the same time must purchase the good performance hardware and the software module to match, causes the enterprise short-term financial expenditure to increase. Cloud computing, with the help of the software environment of Internet system, has low requirements for hardware, manpower, management and material resources, and is a more efficient and affordable choice for any enterprise.

4. The Influence of Cloud Computing on Accounting Computerization Teaching

4.1 Promoting the School to cultivate Applied talents suitable for the needs of Enterprises.

With the increasingly urgent demand of cloud accounting, the development of specific software products and their systems is becoming more and more perfect and mature. Several well-known financial software providers in China have also made a very rapid response, and have successively launched the Youwei library. Jingdie competitors network, gold abacus full-business network and other series of products into the market. The gradual introduction of these products not only brings great changes and improvements to the accounting work mode and environment of the enterprises using the products, but also puts forward the requirements and challenges to the skills of relevant professionals. It also brings new problems and opportunities to the computerization of accounting teaching in colleges and universities, and how to cultivate the science of accounting. As soon as possible, students are familiar with the new software and interactive environment, how to grasp the balance of inheritance and innovation between the new tools and the old models, how to match and correspond the students' all-round cultivation with the new needs of the society and the enterprise. It will become the only way and important task for schools to train comprehensive applied talents to meet the needs of various enterprises.

4.2 New platform and New Environment to promote students' Comprehensive Information processing ability.

For the traditional financial software based on C / S and B / S structures, the key points of enterprise development and students' learning and operation are to take the processing of financial statements and financial processing as the main task, and at the same time, to take into account the compensation system and asset accounting. Sub-task in and out of other systems, such as accounting, and tasks that, due to different mechanisms, solve different problems, and different resource support for the solution make it impossible to coordinate processing in the platform and environment of the collection, As a result, students have to expend a lot of energy to deal with complex corporate financial structures and synergies between organizations, often focusing on solving the most pressing questions at hand However, it is impossible to complete or accurately grasp the overall financial structure, resource allocation and operation process of the enterprise, which leads to the congenital deficiency and unevenness in the system. In the environment of cloud computing platform, because all financial and accounting tasks are shared by information, so in the teaching, the operation flow, the time and resources of the coordination steps can be allocated to the integration of the resources of the enterprise. Operation and maintenance as a whole, can also pay more attention to the specific situation of the enterprise, no doubt to the student's comprehensive information processing ability will bring great improvement.

4.3 Solving the lag in the Construction of practical training platform of Accounting Information.

Relying on the advantages of Internet data transmission and information integration, cloud accounting has greatly reduced the cost of the original financial software in terms of version updating and technology iteration. The original investment in updating hardware and supporting equipment has been greatly reduced. Instead, we only need to update the network hardware properly. Under the influence of this convenience, it will be very beneficial to build and popularize the new platform.

5. The Main Problems in the Teaching of Traditional Accounting Computerization Course

5.1 The teaching mode and content lag behind the demand of the enterprise.

No matter in the course design of university major or in the accounting work of enterprise, the content of computerized accounting occupies the highest weight. From the previous teaching experience, it is often difficult to reach agreement between the original methods and models in the classroom and the actual situation in the enterprise, which leads to the irreconcilable separation and separation between teaching, learning and using. Students trained under the old model will also be out of touch with the actual application, let alone a series of problems caused by the lack of timely updating of knowledge in teaching materials and teachers' literacy or knowledge structure. The ultimate visual manifestation of these problems is the hard work of the teacher and the hard work of the students. Knowledge still lags behind the level of technology in use or to be used, that is, it lags behind the needs of the enterprise.

5.2 The goal of ability development in curriculum setting is relatively single.

From the current situation of computerized accounting teaching in various colleges and universities, most of them still remain at the accounting level of some simple, preliminary, single module, such as accounting, accounting and accounting, such as the decomposition process. Such a teaching model will also have some links or steps that are implemented or completed through software operations and systems online, but its core is still far from cloud computing. Cloud accounting is a far cry from the definition of "cloud accounting". In the absence of integrity of the framework design and big data environment analysis, a new system can not be grasped by a few nodes alone. With cloud computing high in all industries. Rapid promotion and application are bound to bring about industry-level technological innovation and model change. Just like the global subcontracting business that has emerged in India in recent years, telecommuting has been engulfed by the wave of Internet technology revolution. Remote accounting processing will also become possible, in addition to the hardware and equipment updates, more will be talent, ideas and challenges.

6. Reform of Computerized Accounting Teaching in Cloud Computing Environment

6.1 Further optimize and perfect the teaching objectives.

At present, the course of accounting computerization mainly trains students to deploy and manage the software and hardware of accounting information system, including system installation and initialization, general ledger management, accounting statement management, wage system management, supply chain management and other practical operations. In the cloud environment, the software and hardware installation of the accounting information system is the responsibility of the cloud service manufacturer. The teaching emphasis should be shifted to the basic principle of cloud computing, the expansion and integration of the information system function under cloud accounting, and the accounting financial data mining and analysis. In addition, more basic knowledge of the Internet and mobile Internet should be added to improve the students' ability of computerized accounting. To sum up, under the cloud accounting environment < On the basis of training students' basic operation ability of accounting computerization, the course aims to

strengthen the students' ability of network accounting comprehensive processing, accounting data management and analysis based on cloud computing. Accounting mobile office capacity, etc.

6.2 Strengthening the Construction of Teachers and changing the Teaching idea.

In the face of the platform upgrade brought about by cloud accounting, the situation and opportunity of speeding up the whole network, as educators of computer computing, must update their knowledge, adjust their thinking, change their understanding, and embrace technology in a timely manner. To meet the mentality of change to actively participate in this new and old turn of the key moment, from the transformation of technology to the practice of financial accounting interface design; How to make use of the new speed brought by new technology and how to create new mode of efficiency to bring new competitiveness are worthy of serious thinking and practical practice. And the solution of these problems will certainly bring more intensive and efficient "one-stop" to the financial and accounting problems of enterprises. "Solutions.

6.3 Promoting the Promotion of Talent training from "plane Type" to "integral Type".

With the help of the technology interface of cloud computing platform, the technical threshold and business barrier of implementing high simulation computerization training in schools are further reduced. In the past, they could not connect with each other, and the company business sub-items that could not be parallel could be interconnected with cloud computing platform. Take a manufacturing enterprise as an example: supply side, production management, financial management, human capital management, HSE management, marketing and all data can be integrated in a large amount. The integration and integration based on the maximization of the core interests of the enterprise not only broadens the field of individual disciplines, but also greatly reduces the single item under the mutual influence and stimulation of many practical plates. The marginal effect of subject learning. However, the problems of "single" and "flat" talent training, which are difficult to avoid under the original teaching mode, can also be transformed into "composite" and "comprehensive" through the upgrading of new application and management platform. The improvement of students' employment prospects is inestimable.

6.4 Adopt Multiform Accounting computerization practice training Model.

The reform of computerization of accounting promoted by cloud computing and cloud accounting will fundamentally change the traditional mode of accounting work and upgrade the analog signals previously solidified on computer software to mobile phones at any time. The digital information collected on the tablet computer integrates the messy information into the overall data. Similarly, the teaching of accounting computerization is the same. The simulated practice training, which fully matches the actual application environment and the need for office affairs, will gradually enter the classrooms of various colleges and universities, and the huge advantages of information integration are not only bringing about great changes in the industry, but also the great advantages of information integration. Will also give birth to teaching resources more optimal combination and integration of the small convenience.

6.5 New era, new requirements, new features.

In the foreseeable future, cloud computing will bring a great change to the accounting model-cloud accounting will become a new mainstream, "all can cloud" big data era is about to roll in. As an important position for the training of financial talents, colleges and universities are faced with new challenges and opportunities in setting up and adjusting their specialties, compiling and updating teaching materials, building and refining the teaching staff, except inviting experts to discuss them. In addition to the external means of technological renewal, such as the combination of R & D, schools and enterprises should continue to adhere to the core idea of applying learning to practical use on the basis of new technology platforms in internal teaching, and work hard on curriculum design, teaching methods, teaching aids and so on, so as to enable the results of theoretical research. It can be transformed into teaching resources more efficiently and quickly, so that the teaching link can keep up with the development of modern accounting information

processing technology, and realize the "seamless docking" with the practice of enterprises.

In summary, cloud accounting, as a new technology, will change the way accounting personnel deal with enterprise information at a faster and faster speed. The computerization teaching of accounting in colleges and universities should also conform to the tide of the times and constantly update the teaching ideas and contents. We should look at the progress of the industry by the development of the industry, the innovation of the productive forces by the progress of the industry, and take the direction of the innovation of the productive forces as a good reserve for the sustainable development of the industry, in order to cultivate and adapt to the globalization competition. Have the enterprise comprehensive information processing ability of the compound talent lay the foundation.

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