

# Discussion on Accounting Practice Teaching Reform of Applied Universities Against the Background of Internet Plus\*

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## ABSTRACT

Under the background of "Internet Plus", the social economy and Internet technology have developed rapidly, and accounting work has undergone tremendous changes. The training of accounting talents in application-oriented colleges and universities has been insufficient to meet the actual needs of enterprises. Problems such as accounting practice teaching system lagging behind, one-sided practice teaching mode, and lack of qualified teachers, stick out like a sore thumb. In view of this, this paper discusses the practice teaching reform of application-oriented colleges and universities under the background of "Internet Plus" from three aspects: introducing Internet training platform, creating mixed teaching mode, and improving teachers' level by school enterprise cooperation.

**Keywords:** Accounting, Practice teaching reform, Internet Plus, Application-oriented colleges and universities.

## 1. INTRODUCTION

"Internet Plus" is the product of the deep integration of the Internet innovative functions and the various economic fields. With the development of modern network technologies such as big data, artificial intelligence, mobile Internet and cloud computing, the working environment of accounting has undergone disruptive changes. However, the training of accounting talents in current application-oriented colleges and universities has not really realized transformation, and the training of students is difficult to meet the needs of the actual business processing of enterprises. There is a dilemma of "teachers can't teach, students don't want to learn, and enterprises don't want to recruit" in accounting talent training. Therefore, the reform of accounting practice teaching is imperative as an intermediate link between theoretical study and practical employment. "Internet Plus" education can use advanced information technology to introduce the real accounting business of enterprises into practice teaching, provide high-quality teaching resources

for students, and cultivate new professional, compound and application-oriented accounting talents.

## 2. THE DILEMMA OF ACCOUNTING PRACTICE TEACHING IN APPLICATION-ORIENTED COLLEGES AND UNIVERSITIES

### 2.1 The Practice Curriculum System Is Separated from the Actual Work Process, and the Effect of Practice Teaching Is Poor

At present, accounting practice teaching in application-oriented colleges and universities is generally divided into two parts: on-campus practice and off-campus practice. On-campus training is divided into accounting simulation experiment (manual accounting) for basic accounting skills and cost accounting training for professional courses, tax declaration training, computerized accounting training and other training projects. Off-campus practice mainly takes the form

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of off-campus training base practice and students' independent internship.

Under the background of "Internet Plus", the accounting work is quite different from that before. There is no need for tedious manual operation and calculation. A large number of simple and repetitive work is automatically realized by the increasingly intelligent accounting software and platform. However, a large number of class hours will still be occupied in the school. For students to carry out accounting simulation experiment (manual accounting training), the selected training materials are only a few simulation materials of enterprises that are equivalent to exercises after class with cumbersome calculations, inefficient business processing and high error rate. This kind of practical course can consolidate the basic theoretical knowledge, but it has little effect on the cultivation of students' future business operation capability.

Most of the training projects for professional courses only serve the theoretical study of this course, and there is still a big gap with the actual operation in the work. Those projects are not detailed to the position, and cannot achieve the correlation and interaction with the professional positions outside the school. Moreover, this form of practice courses in the design presents obvious characteristics of decentralization, each practice course, independent of each other, cannot effectively connect. The result of such a design is making it difficult for students to integrate the professional knowledge learned in the school into an organic whole, and their comprehensive quality and overall thinking are insufficient, which further restricts their practical operation ability in the future. In addition, this kind of training project mainly focuses on the basic accounting level, which does not involve tax planning, financial analysis, budget management, risk control and other management decision-making levels. Obviously, it does not conform to the real work situation of the enterprise, and cannot connect with the real work process.

Off-campus internship cannot really play the role of training. In view of the particularity of the financial work, it is difficult for students to go deep into the core business of the training unit, and the training often turns into an enterprise visit led by teachers. After signing the agreement and listing, the off-campus training base has become a decoration and has not played its due role and value. The quality of students' independent internship

cannot be guaranteed as well. In addition to some effective practice existing in the probation period, many students' independent practice cannot contact with substantive financial work, and even become a formalistic practice sealed by an acquaintance.

## ***2.2 The Practice Teaching Mode Is One-sided and the Evaluation Management Is Extensive***

Most of the practical teaching mode still stays in the traditional mode of teacher-leading theory lecture. Teachers teach in the training classroom, students operate according to the requirements of teachers. There is a lack of interaction between teachers and students, and the classroom atmosphere is dull. Students are only passively receiving knowledge and learning less efficiently. Both the teaching content and the teaching form bore students and evoke no learning enthusiasm and interest. Adopting the new teaching mode requires teachers to study and research, which will greatly increase the workload of teachers. Most teachers are still used to the traditional teaching mode. Without strong incentive policies, most teachers are not willing to try new educational technology and teaching mode.

The evaluation of practical courses is mostly based on the experimental report and practice report combined with the students' usual performance, which has strong subjectivity and extensive evaluation method, and cannot be effectively combined with the training results.

## ***2.3 Lack of Qualified Teachers***

The young teachers recruited by application-oriented universities are basically masters and PhDs from campus to campus, with high level of theoretical thinking and strong scientific research ability. However, they have no practical experience and poor practical teaching ability. Although there are some requirements for the proportion of double-qualified teachers, the "double-qualified" part is usually replaced by "double certificates", that is to say, as long as they hold the university teacher qualification certificate and obtain a professional certificate, they can be identified as "double-qualified" talents. In this evaluation mode, the quality of double-qualified teachers is a mere formality. Although the number of "double-qualified teachers" in application-oriented universities can reach the formal standard, in essence, there are few double-qualified teachers

among them, and there is still no guarantee of the practical ability and practical teaching quality of the faculty.

Application-oriented colleges and universities also try to improve teachers' practical teaching ability through some teacher training, such as encouraging teachers to study in enterprises on a temporary basis. However, due to the existence of the phenomenon of "emphasizing scientific research but not teaching" in colleges and universities, teachers' promotion is usually based on scientific research, and there are few supporting policies and financial support for teaching, which leads to teachers' heavy burden on scientific research. In comparison, teaching time and energy are seriously insufficient, and teachers' willingness to receive training is below expectation. Even if a teacher works at a temporary position in an enterprise, due to the particularity of financial work and the limitations of some practical conditions, it is difficult to integrate into the business of a temporary post enterprise, and the improvement of teachers' practical ability is also very limited.

Some colleges and universities try to make up for the lack of practical teaching ability of teachers in school by employing part-time teachers from enterprises. Part-time teachers mainly work in enterprises, and they can only participate in teaching by means of regular or irregular lectures and reports. In this fragmented teaching mode, it is difficult for students to gain much from it. Moreover, most of the off-campus part-time teachers are outstanding people in the industry who are busy with work and have a high income. It is difficult to guarantee their part-time work in time. In addition, due to the limited funds in colleges and universities, it is difficult to provide the salary matching their income level. The part-time teachers resources usually obtained through administrative relations or alumni, human relations and other ways, are difficult to sustain.

### **3. RESEARCH ON THE REFORM OF ACCOUNTING PRACTICE TEACHING IN APPLICATION-ORIENTED COLLEGES AND UNIVERSITIES**

#### ***3.1 Introducing Internet Training Platform According to the Actual Work Process, Integrating and Reconstructing Curriculum***

Accounting is a major that involves strong theory and practicability. Without in-depth understanding of theory, it is impossible to truly understand the specific methods and skills of accounting treatment in various situations. Without a lot of training in practice, it is impossible to fully understand and absorb the internal logic in theory. Because of these characteristics of accounting major, the theory and practice teaching of this major cannot be completely separated, and ought to be integrated to achieve better teaching effect. In order to make the training content more in line with the actual work process, we need to decompose the actual work process of the enterprise, analyze the posts designed in each link, get the specific work content of each post, and then set up the curriculum according to the theoretical knowledge and practical operation skills required by the work content. In this mode, the original curriculum and chapters will be broken. Through the integration and reconstruction of the curriculum, the skills required by the post are implanted into the theoretical teaching and practical teaching one by one, and the students' overall thinking and comprehensive quality are cultivated step by step, so as to realize the effective docking with the actual work process.

Through the introduction of Internet training platform, the above goals can be achieved. Taking finance and taxation platform of Zhengbao Group as an example, the platform has developed three modules: basic accounting, financial analysis and strategic finance.

The basic accounting module aims at the working system of 15 steps and 7 post groups for the financial and tax accounting of the sharing center and the conventional post accounting of general enterprises, and participates in the work of different posts in the whole process according to the students' foundation and level. Through the seven specific positions of receiving and sending accounting, bill accounting, sorting accounting,

entry accounting, review accounting, audit accounting and tax reporting accounting, students can complete the cycle of business processing from bookkeeping to tax reporting for the real and dynamic business of enterprises in the sharing center. For general enterprises, the platform selects six conventional financial positions --- cashier, purchasing accounting, sales accounting, expense accounting, tax accounting and general ledger accounting, so that students can have a practical experience and strengthen the cultivation of students' accounting ability with the help of a full set of business resources of enterprises.

The financial analysis module enables students to analyze the business status of corresponding enterprises by using the enterprise data of the sharing center and the financial and tax tools in the practical field, and put forward suggestions for improvement, so as to cultivate students' financial and tax analysis ability, and then improve students' data collection, data analysis, inclusion summary and text expression ability. Aiming at students' foundation, this module mainly supports students to carry out the practice and operation of cost management, financial analysis and tax planning.

The strategic finance module aims to cultivate students' ability of risk control, financial planning and investment decision-making. It mainly enables students to help real enterprises make budgets, design internal control system, carry out risk management, and provide decision-making basis for enterprises' investment and financing behavior with the help of financial and tax tools. Through risk identification, system design and decision-making, students' ability of analysis, judgment, communication and problem-solving can be improved.

After the senior students complete the professional knowledge learning and the platform-specific prior knowledge learning, they can use this Internet training platform in the school to contact the real business of multiple industries, different types and different levels of enterprises. Through the job rotation system, they can cultivate students' multi-faceted roles, exercise their practical work ability and comprehensive ability, and integrate the students into the reality as soon as possible after graduation. The work lays a solid foundation, effectively shortens the distance between students' graduation and employment, and solves the problem of practice teaching in colleges and universities. After trial, we found that many

financial cloud platforms and smart financial software can meet the demand.

### ***3.2 Creating a Mixed Teaching Mode and Realizing the Refinement of Evaluation Management***

Under the background of "Internet Plus", besides the traditional teaching mode, we can use the internet teaching platform such as MOOC, Zhihuishu and Yuketang in China to create a mixed teaching mode that is offline. Tencent classroom, QQ screen recording, DingTalk, Wechat, Weibo and other Internet tools also provide great convenience for the communication and interaction between teachers and students. Through the collection, likes, comment, question answer, voting and other social learning functions in the online teaching platform, we can jointly solve the problems in learning and practice, and let the students learn with the "Learning Talent" and "Red & Black List" section, a way to learn from each other and supervise each other. While adhering to the advantages of traditional teaching mode, online teaching means should be enriched as much as possible. In addition, lively and diverse teaching mode also helps simulate students' interest and enthusiasm in learning.

All Internet platforms are supported by big data. Students' login to watch, roll call and sign-in, interaction and communication, as well as the degree of completion and effectiveness of actual business operations, will leave data records and the system will automatically make assessments. This provides an objective and fair process assessment basis for the course evaluation management, greatly reduces the workload of teachers, and makes the course evaluation more refined and diversified.

### ***3.3 Upgrading Faculty Through School-Enterprise Cooperation***

By introducing the practical teaching platform through the way of school-enterprise construction, application-oriented colleges and universities are able to obtain a large amount of real enterprise business information and practical training teaching resources provided by enterprises through the platform. Enterprises usually send enterprise experts and technical personnel to guide the whole process, and also carry out supporting training for school training teachers. Because the platform introduces the real business of enterprises, through these ways, teachers' practical ability and practical

teaching ability can be effectively improved. However, it should be noted that the purchase cost of this kind of practical teaching platform is usually relatively high. In addition, the funds of application-oriented local universities are limited, and the economics and management majors are often not the key majors of application-oriented universities, which may lead to insufficient policy and financial support. Therefore, application-oriented universities should pay more attention to scientific research, improve the quality evaluation and assessment system of practice teaching, encourage teachers to participate in social practice and practice teaching, and pay attention to the reform and innovation of practice teaching. In terms of professional title evaluation and other related policies and financial support, it should be appropriate to tilt to teaching and practice teaching, so as to promote the improvement of practice teaching quality and application-oriented talent training quality.

#### **4. CONCLUSION**

To sum up, the accounting practice teaching mode of applied colleges and universities lags behind the development of social economy and Internet technology seriously, and its reform is imperative. Therefore, we must break the original curriculum system and introduce the Internet training platform. In addition to the traditional teaching mode, the Internet teaching platform can be used to create a mixed teaching mode. The cooperation between school and enterprise can become an effective way to reform accounting practice teaching in applied colleges and universities. Of course, the effective promotion of accounting practice teaching reform cannot be separated from the financial support and policy inclination of colleges and universities. Teachers and students also need to adapt step by step, advance steadily in order to ensure the actual effect of the reform and cultivate real applied accounting talents.

#### **AUTHORS' CONTRIBUTIONS**

This paper is independently completed by Wei Sun.

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