

Research on the Accounting Vocational Skills Teaching Methods Based on the "Internet +"

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Abstract. With the advent of the information age, information exchange bonds mainly rely on the network. The rapid development of computer networks has brought new changes to the enterprise financial environment. Therefore, the computer network technology is widely used in accounting education which is the requirement of knowledge economy era. It is visible that using the Internet to stimulate student interest and improve and master the accounting professional basic theory are important mission placed in front of the majority of teachers.

Introduction

With the rapid development of the Internet, the network has become an important way for students to acquire knowledge. Change the classroom dull, dull atmosphere of the passive situation. In the face of challenges of the Internet age, accounting teacher only continue to avoid the traditional problems of teaching accounting, accounting theory adapt to the Internet age, accounting information, accounting diversified features, implement accounting resource sharing, understand and grasp the market information in order to achieve the desired financial goals.

The Related Research of "Internet +"

"Internet +" is actually 2.0 innovative development of the Internet under new forms, new formats, morphological evolution of the Internet to promote knowledge of social innovation under 2.0. It spawned a new generation of information technology innovation 2.0, 2.0 and innovative in turn acts on the formation of a new generation of information technology and development patterns, remodeling of Things, cloud computing, social computing, new forms of big data, a new generation of information technology and to further promote the knowledge society to user innovation, open innovation, mass innovation, collaborative innovation is characterized by innovation 2.0, changed people's production, work, lifestyle, innovation-driven also led the development of the "new normal." March 5, 2015, at the second session of the Third Session of the National People's Congress, Li Keqiang in his government work report first proposed the "Internet +" action plan. July 2015, the State Council issued "guidance action" "on actively promoting the" Internet +. October 29, 2015, Chinese Communist Party Central Committee eighteenth fifth plenary meeting pointed out: the implementation of the network this strategy, the implementation of the "Internet +" action plan, sharing economic development, implementation of the national strategy for big data.

Li Keqiang's "Internet +" is actually the development of innovative Internet 2.0 under new forms, new formats, is the Internet's social morphology evolution of knowledge innovation driven under 2.0. Spawned a new generation of information technology innovation 2.0 and 2.0, in turn, the role of innovation and the formation and development of the next generation of information technology shape, reshape things, cloud computing, social computing, new forms of big data, a new generation of information technology. Development of the next generation of information technology and promote the development and evolution of innovative 2.0 model, Living Lab (Living Labs, experience experimental area), Fab Lab (personal fabrication laboratory, a passenger), AIP ("three test" Application Innovation Park), Wiki (Wikipedia mode), Prosumer, Crowdsourcing and other typical pattern emerging innovation 2.0. 2.0 generation of information technology and innovation to promote interaction and evolution of the "Internet +" emerges, social environment on the next

generation of information technology knowledge and innovative interactive Evolution 2.0 can be found in "Innovation 2.0 Study Ten hot," a text. With the further application of innovative forms of Internet information and communication technologies to bring evolution itself is evolving change and interact with industry co-evolution of new forms, as with Industry 4.0 as representative of the new industrial revolution and create customer Fab Lab and as a representative of Individual design, manufacture individual, group creation. We can say "Internet +" is an important part of the new normal under the innovation-driven development.

"Internet + background and ideas put forward, somewhat similar to the US concept of the Internet industry." Peking University, Dr. Huang Software Advanced Technology Laboratories director believes that "Internet +" is to use a relatively high-quality domestic and international leading power of the Internet to accelerate the domestic manufacturing industry is relatively backward efficiency, quality, innovation, and marketing capacity upgrade cooperation, information flow driven material flow, it will be combined with the overall strategy along the way to take forward the international influence of the overall industry.

The Problems of Traditional Teaching Methods of Accounting Vocational Skills

The teaching methods are simple. Traditional accounting is the basic teaching of teachers in the podium speaking, students in the audience to listen, remember, textbooks, blackboards and chalk is a lesson. Classroom teaching dull, dull atmosphere, books teaching content Abstract difficult to understand, so that students lack enthusiasm for learning, adaptability, the lack of the ability to analyze problems and solve problems, depressed students' creative thinking more to diverge.

The teaching is difficult. With the accounting and auditing norms of international convergence of accounting professional connotation extension also more and more teachers will be used over the entire semester hours of classroom instill knowledge and concepts are not enough. Accounting treatment of each economic business, calculating financial indicators as well as analysis of financial statements requires hand-by-hand teaching to students.

It does not help to improve the overall quality of students. Modern society increasingly high demand for talent, only limited knowledge of their own professional advantage in the competition getting smaller and smaller, accounting as a very practical discipline, for practitioners of professional skills and cultural literacy are there is a very high demand, while traditional accounting teaching mode, often focus only on the professional or the contents of this textbook, rarely comes to knowledge of other related disciplines, this has led to a lack of comprehensive quality students.

It lack of innovation. Traditional accounting teaching model for teachers just teach knowledge, students can only passively accept, under the guidance of this teaching philosophy, leading to weight more than teach, re-learn inadequate; copying more than, less innovation, and seriously affected the students' thinking activities, depression the students 'innovative spirit, is not conducive to the cultivation of students' abilities.

The intensity of ideological education is not enough. Our accountants this year that many people suspected of economic crimes, which train accounting staff of professional ethics sounded the warning bell. Traditional accounting teaching mode most of the energy on the accounting profession to impart knowledge to students seriously neglected the ideological quality of education, especially professional ethics.

The Impact of "Internet +" Network Environment on Traditional Teaching Methods of Accounting Professional Skills

Changes in educational philosophy are driving change teaching methods, but also will have an impact on the traditional teaching method of accounting. Accounting Education Network Era and the use of computer network technology and it will combine a variety of learning methods, to self-oriented knowledge absorption, digestion and innovation process. Multimedia courseware students can provide multimedia CD or browse the Internet or downloaded directly from the accounting profession and interactive web pages to carry out self-study courses, build their own

knowledge structure required: classroom teaching under the guidance of a teacher can conduct online Discussion: Learning counseling textbooks and professional dictionaries for accounting courses, the use of online tests to assess student learning at any time in order to enable students to keep abreast of the learning progress. After class, students can conduct interactive learning activities and more groups by E-mail, online forums and instant messaging and other network information tool. The traditional one-way teaching style learning model is gradually being collaborative learning and inquiry-based learning new double entry interactive learning mode instead: the traditional single classrooms (first class), is gradually being Classroom (first class), external professional practice (second class), school extracurricular learning activities (third class) and e-learning classroom (Fourth Class) integrate new classrooms replaced: more single dependent textbook teaching content is gradually strengthening textbooks outside expansion of knowledge and practice. New teaching methods will greatly stimulate student interest in learning, change training model.

Using Network Resources to Improve the Teaching Methods of Accounting Professional Skills

Update accounting teaching philosophy. In the network environment, student learning is no longer a simple pass and indoctrination process, but an active process of building knowledge framework and we need to use the network environment for students in the learning process according to their interests, needs and cognitive way to choose what you want to learn. Teachers need to use this network platform to create a new learning environment, students in this environment can give full play to their individuality, collaboration and creativity, to make the teaching process must have the active participation of students.

Improve teaching methods. Use the campus network for the teaching service, it cannot be simply understood as the process of introduction of hardware and software, but in the transformation of education, educational concept of using information technology to the point of view of accounting education system analysis, cognitive process, is the modern teaching methods mix to teaching courses in accounting to the process, in this process, the main task of teachers is to make good use of the campus network, to explain the principles, practices, case sent to the students through the campus network, students and teachers together a training base to collect a series of copies of original documents, you can create a virtual business campus network based on the information the teachers of these original documents, and then follow the actual business processes. Suppose economic activity to raise funds from the beginning, followed by production-ready operations, production operations, product sales, profit formation and distribution of profits, foreign investment, financing, and predict decision-making, performance evaluation and other sectors, the reproduction operation of enterprises of economic activity, students With the campus network just like being in a virtual reality environment, acting as accounting, treasury, accounting and other roles, autonomously accounting treatment, preparation of financial statements.

Improve accounting teaching methods. To facilitate the implementation of the above-mentioned accounting methods, teaching methods need to be updated accounting. Build multimedia laboratories, accounting simulation laboratory and teaching aids network platform. Teachers use these teaching methods will prepare lessons, lectures, homework, answering, machine operation, examination and other aspects of the formation of a unified organic whole. Network Teaching System supports the traditional classroom teaching mode of each teaching, closely integrated with classroom content, providing teaching support and management integration. Teachers and students can be restricted by non-space-time network platform for teaching aids teaching courses. You can also use the campus network between teachers and teachers' collective lesson planning, teaching and research. By teaching aids website, you can share online teaching resources, including not only the shared resources of the teaching aids provided by the system, you can also share teaching resources to other relevant sites via links.

Reasonably arrange each curriculum. Accounting in modern society is a very important commercial languages and tools, has a professional, but it is a professional service to social, political and economic life, we must understand and master accounting expertise from the social

and economic life in the background in order to enhance the professional value accounting. To this end, the accounting curriculum similar content should be subject to re-integrate knowledge, the formation of the new curriculum. Both to determine the integrity of the discipline itself, without too much emphasis on the boundaries between disciplines and disciplines, allowing students to maximize learning and mastering accounting knowledge from the social, economic and living large in the background. Study accounting theory, we can put the accounting profession theory and economics, management science links up, learning accounting practices when operating the accounting curriculum should focus on training students to use accounting expertise the ability to analyze the issue of reconciliation, but the problem, then should Accounting Course with modern technology and methods of statistical analysis, mathematical models combine knowledge and resources to train students to use the network platform provides integrated, in order to improve students' ability to analyze and solve problems.

Strengthen moral education. "Enron" and a series of economic events from the accounting professional ethics fall caused, has aroused widespread concern about accounting ethics education, for which we can through the campus network to collect these cases together, to enrich our teaching content, students produce a warning. The accounting professionals in modern society require not only has a wealth of knowledge, but also have a good overall quality and strong practical ability and a good work ethic. We can only continue to reform the traditional rigid teaching model, the full correct use of network resources, use the network platform to enhance the students' ability and quality of training, in order to adapt to the social development of culture useful talents.

Conclusion

The development of "Internet +" network technology has promoted the development of modern educational technology and new educational environment has promoted the transformation of education ideas, resulting in a more updated educational theory. The accounting vocational education must actively respond to the emergence issues under the new educational environment, and constantly explore new teaching methods in order to adapt to the new environment demand for accounting professionals.

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