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Study on Innovative Mode of Accounting Talents Training Based on "Internet Plus"*

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***Abstract*—The "Internet plus" era has provided unprecedented changes for the development of various industries. Under the impact of "Internet", many deficiencies in the traditional accounting education and teaching have gradually emerged, which brings about both opportunities and challenges for the cultivation of accounting talents in higher vocational colleges. This paper deeply analyzes the changes of the environment for training accounting skilled talents and the transformation of teaching mode of higher vocational colleges. Combined with the requirements of the development of the Internet age, we will foster the accounting talents who meet the requirements of informatization, and gradually cultivate and form a new training mode for accounting skilled talents.**

Keywords—"Internet plus"; accounting talents; training path

I. INTRODUCTION

In 2015, the State Council issued the Guiding Opinion of the State Council on Actively Promoting the "Internet +" Action, and proposed that the innovation achievements of the Internet should be deeply integrated with various economic and social sectors, so as to promote technological progress, efficiency upgrade and organizational reform, and to enhance the innovation and productivity of the real economy. In 2017, the State Council put forward the Guiding Opinion of the State Council on Deepening "Internet + Advanced Manufacturing Industry" to Develop Industrial Internet, and proposed to build a new type of network infrastructure that is fully interconnected with human, machine and material to form emerging formats and application modes of intelligent development. The innovative change that the vocational education integrates modern information technology is to promote the deep integration and innovative development of Internet and various fields, and push the deep integration of the Internet, big data, artificial intelligence and the real economy.

II. ENVIRONMENT FOR DEVELOPING ACCOUNTING TALENTS IN THE ERA OF "INTERNET PLUS"

Impacted by "Internet +", the traditional teaching style of "PPT+ blackboard" is severely affected. The teaching method based on teachers' oral teaching has gradually highlighted the restrictions in time and space, which reflects the backward teaching methods and the poor teaching effect.

A. The Influence of the "Internet Plus" on the Training of Traditional Accounting Talents

1) The deficiencies of traditional accounting teaching methods: In the teaching method that teacher is the subject, the information exchange is one-way, and teachers are information centers. In the process of imparting knowledge, the way of repeating what the book says and narrating factually and unimaginatively is easy to appear. The knowledge system centered on textbook is out of line with the strong practical accounting practice. In the traditional classroom teaching, the students' knowledge derives from teachers' teaching and textbook, and is conservative and closed. It does not stimulate students' interest in learning, resulting in general classroom teaching effect and learning effect.

2) Incomprehensive setting of accounting information-based course: As a practical discipline, the traditional accounting training courses are based on manual accounting, accounting computerization and other courses. The accounting application courses which are established based on the informationization characteristics, including big data of "Internet +", Internet of Things, cloud computing and mobile internet, are fewer, and the trained accounting talents are unable to adapt to the needs of modern enterprises for the construction of accounting informationization, and for the business capabilities of new accounting talents in financial shared and integration of business and finance.

B. The Influence of "Internet Plus" on Accounting Teaching

Under the environment of Internet, teachers can make full use of information technology to combine with course teaching, for example, using the teaching platforms formed by multimedia including network work teaching system, mobile phone APP and WeChat Official Account, so as to develop the online and offline course teaching mode. It can not only retain the advantages of traditional teaching methods, but also enrich teachers' teaching methods and develop new teaching methods such as micro lesson, Mooc, mobile phone class and flipped class. Students can break through the limitation of the space and time to study professional knowledge by using learning resources provided by multimedia and network platforms.

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C. The Influence of the "Internet Plus" on the Accounting Industry

1) Optimization of traditional accounting business process: On the basis of the combination of accounting transactions, accounting computerization and information technology, we have constructed a kind of circulation pattern based on electronic media that accounting subjects dominate in the business transaction. The electronic certificates such as electronic invoices and electronic contracts have superseded the paper vouchers. The generation, transmission and storage of paperless accounting information break the limitations of space and time separation of traditional accounting business. A growing number of enterprises set up accounting information input module through information technology and internet platforms, and gradually form an online accounting checking process based on financial shared center and integration of business and finance to provide convenient and efficient accounting services for business decision-making.

2) New format of attestation industry: "Internet +" has forced the new format of accounting profession. In the accounting attestation service industry, the function of agency bookkeeping APP runs through the links of enterprise registration, accounting treatment and cancellation change. Through the collection of cloud data and big data sharing, the standardized attestation service system has been formed, and the demand for labor force has been reduced. In the audit cloud service platform which is built by cloud accounting service provider who combine Internet, cloud computing, and big data information technology, the auditors share the audited units' financial information, and link the data of bank and taxation system through service platform, which greatly reduces repeated work rate, increases the audit efficiency and quality, and achieves the cost saving and effectiveness increasing.

3) Compounding demands of accounting skilled talents: Based on the application of Internet technology and information technology, a great deal of accounting work has been superseded by computer softwares and even the Finance for Android. Enterprises put forward new demands on professional knowledge structure and compounding skills requirements of accounting practitioners, and pay more attention to the operation and management service such as enterprise financial decision, strategic deployment, analysis and forecasting and risk management. They also require the financial staff to master the business environment of the enterprise, combine the financial analysis tool, and participate in the decision-making analysis, strategic support, value creation of the enterprises and other integration requirements.

III. The Problems that Integrate "Internet Plus" into the Running Modes of Vocational College

The higher vocational colleges aim to cultivate higher-level skilled applied talents. The colleges implement the teaching activities through teaching site construction, equipment acquisition, teaching staff construction, training base construction and other school-running forms. This kind of teaching activity focuses more on teachers and textbooks rather than working scenario, which results in the lack of vocational training, professional training and pre-job capability training that are close to enterprise demands. The trained students generally have a long career adjustment period, directly affecting the students' employment quality and employment level.

Implementing training mode innovation based on "Internet +", the higher vocational colleges need to adopt a series of reforms including talent training mode, major setting, teaching mode and teaching resource construction to form a new talent training mode. However, this reform will inevitably impact the current education system, so in the absence of decision support of school leadership, the "Internet +" talent training mode lacks the support of reform environment, manpower and material inside and outside the colleges. Most teachers are accustomed to the traditional teaching mode in the current teaching staff of vocational colleges. Although young teachers have a strong ability to accept Internet and informatization technology, they do not have an advantage in teaching qualifications, professional titles and number and cannot become the dominant power.

The biggest characteristic that the "Internet +" brings to all industries is to break through the limitations of time and space, and to achieve the sharing of teaching resource through the network platform. However, in the process of talents training, there are still inherent professional boundary and discipline restriction problems in terms of discipline setting, major construction and resource sharing.

IV. The Innovation Path of the Training Mode of Accounting Talents in the Ear of "Internet Plus"

A. Combine Information Technology and Establish a Framework for Training Accounting Talents with Applied Skills

1) Build a professional teaching resource library and realize online and offline teaching mode: We will organize professional teachers in accounting, computer and informatization to establish a development team. Through enterprises' on-the-spot investigation and inspection, we will take specialty group as the main line, work scenarios as orientation and professional post ability as the core to build a professional teaching resource library. Based on the construction standard and requirements of teaching resources library of provincial higher vocational college education major and online excellent open courses, we use the workflow as the main line to design learning projects and learning tasks, and use job task analysis techniques to construct learning content, forming a learning and teaching model "based on project-driven of work process".

Relying on the integration of production and education, the school-enterprise product will be developed. The college and enterprise will jointly develop teaching software products to complement each other's resources. We will initially form a development intention with cloud platform question bank,

course standard, course process, teaching evaluation and self-learning, and focus on the construction and development of professional courses mobile APP, experimental construction Internet+ and courses and sharing of curriculum resource to form the combination of online and offline activity. Students can flexibly switch to learning on the PC and mobile phones, and the learning methods are not limited by time and place. To achieve the goal of Internet+ and course construction, the curriculum construction should be more in line with the construction conditions of sharing open online.

2) The construction of curriculum resources strengthens the application of information technology: The curriculum development aims to "being able to learn and aided teaching", deep integration of modern information technology and education and teaching, relatively high quality of curriculum resource, diverse media, complete system and fully developed sharing teaching resources course. According to different learning objects, the teachers can use the online assessment platform and mobile phone micro-classroom to flexibly organize teaching content and achieve teaching goals.

The curriculum resource takes the Internet as carrier, and the classical course, micro-lecture and Mooc are included into the "Internet and education". Course construction reform, textbook compilation, course content, and teaching model development are closely linked with online and offline teaching; course content, classroom teaching, classroom exercises, etc. can be combined at any time through the mobile phone APP and the Internet, therefore, the time and place of learning are not restricted. It also highlights the open and shared features of online course learning.

In the aspects of teaching design, teaching implementation, teaching process records, teaching evaluation and other links, it should form an online network platform and a mobile micro-classroom platform that can support online teaching or online and offline mixed teaching, so as to form curriculum learning and teaching that are equipped open and flexible organization characteristics.

B. Build Teaching Staff Meeting the Needs of Modern Information Technology

1) Improve the modern information technology ability of teachers: The talent training model based on "Internet +" is inseparable from the deep integration of teachers' professional knowledge systems and modern information technology. The college leadership will uniformly allocate teachers, establish a research and development oriented faculty team, support professional teachers and teams to develop new curriculum system and professional technical standards, and explore the innovation mechanism of curriculum assessment and evaluation.

The college will further optimize the teacher's assessment and incentive system and the education and teaching evaluation system, include teachers' informatization teaching capabilities and development curriculum results in the assessment system, and link up with job position appointments, job promotion and performance awards, to fully mobilize the subjective initiative of the teachers and create an active teaching reform environment. At the same time, colleges should increase the training of information technology, investment in hardware and software equipment and system platform development, and actively meet the challenges of education reform in the era of "Internet" to adapt to the requirements of school running of vocational education.

2) Construct information materials: On the basis of the application of teaching resource library, we will gradually improve the construction of teaching materials for professional courses. Through the network multimedia such as the mobile phone APP and WeChat Official Account, the "trinity" learning carrier of teaching materials, resource library, and mobile learning is realized. With the help of cloud computing and big data statistics technology, we convert the chapter exercises of traditional paper textbook to the mobile phone APP and WeChat Official Account, which can count the teaching blind spots without time difference. Through the school-enterprise cooperation enterprise, teachers can obtain physical resources or on-site shooting, and embed knowledge of each chapter in it. Through mobile phone scanning, students can obtain knowledge point conversion based on the real work scene of the enterprise, turn static knowledge into dynamic knowledge, and increase professional cognition and professional quality training.

V. CONCLUSION

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