

The Background of Internet to Research the Reform of Teaching Mode of Accounting Course under

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ABSTRACT. *With the progress of science and technology, the Internet has been further popularized and applied, which has promoted the development of the “Internet” era to a certain extent, and the rapid development of the “Internet” has also put forward higher requirements in various fields, especially for the teaching activities of accounting majors, in order to better adapt to the development of society, it is necessary to strengthen the reform of the current curriculum teaching mode, so as to effectively improve the quality of relevant personnel training. In view of this, the article discusses the relevant content, to understand the current accounting professional course teaching related issues, and the corresponding reform measures are specifically discussed.*

KEYWORDS: *Internet, Accounting courses, Reform of teaching mode*

1. Introduction

The arrival of the “Internet” era has brought about a great change in people's production and life. To some extent, the “Internet” is actually a kind of integration of the Internet, data and information technology and computer technology, which can promote the innovation and development of various industries. Therefore, it is necessary to strengthen the research on relevant contents.

2. Related Problems in the Teaching of Accounting Courses

2.1 Teaching Objectives and Contents Do Not Meet the Actual Needs of Modern Enterprises

In the traditional teaching mode of accounting, its teaching activities usually take the cultivation of accounting ability as the main goal, and in the teaching method, more emphasis is placed on the improvement of students' accounting and accounting ability, and less attention is paid to the functions of accounting management and supervision. At the same time, in the teaching content, most of the emphasis is on theoretical explanation, but not enough attention to the cultivation of students' autonomous learning and innovation ability. But in the background of “Internet”, in addition to requiring students to master the knowledge of textbooks, they also require students to have the ability to obtain, analyze, process and apply data information. However, in the current teaching situation of accounting courses in colleges and universities, they can not meet the relevant requirements of the development of the times in terms of teaching objectives and the setting of teaching contents, and can not adapt to the actual needs of the development of modern enterprises.

2.2 Lack of Internet Thinking

Teachers in many colleges and universities have been engaged in educational work for decades, influenced by traditional teaching ideas and methods, and are more accustomed to using traditional teaching models in teaching practice, while they have relatively little understanding of Internet technology and are unable to effectively apply various new teaching models in the teaching process. Even some teachers have a certain resistance to the application of Internet thinking and are unwilling to learn new educational thinking and teaching methods, which also leads to the lack of Internet thinking among accounting students[1].

2.3 The Teaching Organization Form is Relatively Single, Does Not Carry on the Effective Application to the Internet Means

In the process of teaching accounting major, many colleges and universities still follow the traditional

teaching method, that is, to carry out relevant teaching activities on the basis of teaching materials, and to arrange courses according to the examination outline, and the teaching contents are mostly displayed through multimedia or blackboard. Although teachers can effectively explain various professional theories, the time that can be left to students to simulate and practice is very limited, and the effective interaction between teachers and students is difficult, students are generally in a passive learning state, and the learning of relevant knowledge is not highly motivated. Under the influence of this situation, students often can not realize the effective integration of theoretical knowledge and practical activities, which limits the improvement of teaching quality to a certain extent[2].

2.4 Cooperation between Schools and Enterprises Needs to Be Improved

In order to provide students with good practical learning opportunities and realize the effective development of teaching resources, many schools will cooperate with relevant enterprises to train relevant talents better through the way of cooperation between schools and enterprises, but according to the investigation, some colleges and universities still have some formal problems in cooperation between schools and enterprises[3].

3. Reform of Teaching Mode of Accounting Curriculum under the Background of “Internet”

For the teaching of accounting courses, its reform activities are not simply to add accounting teaching and “Internet” together, but to take the Internet as a carrier to construct a new teaching model. With the development of “Internet”, information technology and network technology have been popularized and applied in an all-round way. Teachers should keep up with the pace of the development of the times, make positive changes to the traditional educational ideas and methods according to the development needs of the times, while respecting the students' learning subject status, but also promote the transformation from “teaching” to “guiding learning”, and guide students to explore and solve problems actively, so as to improve students' comprehensive quality. The specific reform measures are as follows:

3.1 According to the Demand of Enterprises, the Goal of Talent Training is Determined

In the early years, accountants only need to be able to do accounts to basically meet the job needs of the relevant positions, but with the expansion of the enterprise size and the development of the “Internet”, modern enterprises need not only accountants to do accounts, but also accountants to be able to effectively track business processes, and relevant data acquisition and analysis, so as to provide support for business decisions, and with the improvement of enterprise requirements, accounting personnel's own management functions have become more and more important. Therefore, in the process of talent training in colleges and universities, we must keep up with the development of the times and make a comprehensive understanding of the employment needs of enterprises, so that students can be more competitive after graduation. For example, in the process of talent training, colleges and universities can learn from and learn from the talent training models of some famous schools at home and abroad, and at the same time, they can hire enterprise experts to jointly compile the talent training models suitable to the development needs of the times according to the development needs of the “Internet”. In addition, the school should also innovate the traditional concept of talent training, actively adjust its own ideas of talent training, strengthen the training of students' ability of data analysis and information integration, so that their logical judgment ability and systematic thinking ability can be continuously improved, through the effective integration of theoretical teaching, practical teaching and post practice teaching activities, effectively improve the comprehensive quality of students[4].

3.2 Strengthening Teachers' Internet Thinking

In the process of practical teaching for accounting major, teachers should actively change from traditional classroom teaching to multi-dimensional Internet teaching mode, but the realization of this kind of goal also needs the school to strengthen the Internet thinking of relevant teachers constantly, to let teachers realize the importance of Internet thinking for the cultivation of modern accounting talents from the point of view, so that they can make positive learning, willing to carry out the transformation of thinking, and reasonable application of relevant teaching means, and teachers should take students as the main body of classroom teaching in the process of using Internet technology for multi-dimensional teaching, It is necessary to take students' needs and interests as the teaching orientation, develop various forms of teaching activities and practical training activities, so that the teaching effect of accounting major can be comprehensively promoted. In addition, teachers can

actively participate in the “Internet” accounting personnel training of teaching materials, combined with the actual situation of students, the professional curriculum is constantly improved, and schools should also provide the corresponding Internet training platform and ways for teachers to promote, so that teachers can play a greater role in the training of modern talents [5].

3.3 Strengthening the Application of Multiple Teaching Modes

Under the background of “Internet”, the new media has developed rapidly, people can already carry on the Internet activity through the computer and various terminal equipment. Under this development situation, many advanced teaching models have been born, which has greatly changed the traditional teaching mode, especially the wide application of flipping classroom, micro-class and admiration class, which can not only effectively enhance students' interest in learning, but also make the teaching activities more scientific and reasonable, and teachers should also study various advanced teaching methods and combine with practice to make the teaching activities of accounting major break through the limitation of time and space, Students can make better use of their spare time to study and consolidate their knowledge so as to effectively improve the teaching quality of accounting major^[6].

2.8 Develop the Cooperation Mode of Remote School-Enterprise through “Internet”

For colleges and universities, school-enterprise cooperation is an important model for schools and enterprises to effectively train and apply accounting talents, but because there are more students in accounting majors in colleges and universities at present, and the demand for talents in enterprises is relatively limited, which leads to the advantages of school-enterprise cooperation can not be reflected in every student. And the development of the “Internet” era and the wide application of cloud computing, big data and other high-tech, so that enterprises can share all kinds of data information, which also provides a corresponding network platform for cooperation between schools and enterprises Through the effective application of this platform, schools can complete cooperation with related enterprises online, so that students can carry out corresponding internship activities through the network, which will not only reduce the consumption of teaching resources, but also enable each student to get good training, which is of great significance for the improvement of teaching effect.

3. Conclusion

To sum up, under the background of “Internet”, strengthening the reform of the teaching mode of accounting major course can further improve the teaching quality of this major. Therefore, the relevant colleges and universities must attach great importance to it, and should actively carry out the reform activities in combination with the actual situation, so as to provide better accounting talents for the society.

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