

Research on Education and Teaching Innovation of Accounting Professional Master's Degree under the Background of Internet+

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Abstract: *The social and economic changes in the new era have brought new opportunities for the development of enterprises. The original extensive enterprises have been eliminated or transformed under vigorous rectification. The gap in the market has allowed new green enterprises to develop rapidly. , the integration of its high technology and the market has also led to qualitative changes in corporate finance and capital turnover, and new economic issues have put forward higher quality requirements for the accounting industry. The demand for accounting talents in the social market is increasing, and professional masters are high-end talents that major enterprises and institutions are competing to hire. However, the domestic accounting masters training still has the phenomenon of uneven quality and backward market. This thesis starts from the Internet + , the application of high-tech Internet technology and the combination of accounting master training programs in colleges and universities, to explore a new path for master's education and teaching in accounting.*

Keywords: *Internet +; Accounting Teaching; Master Training*

1. Introduction

The progress of science and technology has made the Internet develop extremely rapidly. Now that society has entered the information age, the Internet has changed all aspects of human life. In the education industry, due to the rise of Internet education, the traditional teaching mode is gradually being restricted by time or space. Breaking, the new education model focuses on the time and space allocation and utilization of fixed resources, which provides new possibilities for the education and training of master of accounting. The society's demand for accounting talents is increasing, and the quality requirements are also increasing. However, due to the uneven development of economic or technological factors in various regions, the quality of talents is greatly different, and because of business confidentiality and other factors, accounting talents practice. There are also difficulties in training, and the rise of Internet + education now provides solutions to these problems.

2. Thinking about the problems existing in the traditional training mode

At present, most talents are still cultivated by major colleges and universities. Although some majors have the factor that enterprise skills are higher than campuses, it is undeniable that college talents cultivation is still the mainstream of social development. If you want to learn more in enterprises Knowledge also needs to have the basic knowledge of colleges and universities as a foreshadowing. It can be seen that talent training in colleges and universities is related to the supply of social talents, so the quality of teaching in colleges and universities directly affects the quality of social talents. However, there are some difficulties in the training of master of accounting at this stage, such as theoretical requirements. [1]Too high, while the practical requirements are low, resulting in the phenomenon that some eyes are high and the hands are low. It is true that theoretical knowledge is very important in the accounting graduate examination, but as a quasi-master who has already landed on the shore, it is more necessary to consider the needs of market practice when training them. The graduation requirements of colleges and universities for practical accounting talents should be practical rather than academic, theoretical and theoretical. As a master's talent, you should not pursue academic status too much, and what the country needs more is the application-oriented talents who can truly combine theoretical knowledge into practice.

There are also major problems in the study of a master's degree in accounting. Affected by the

economic development of various regions, the level of science and technology and other factors, there are differences in the training of masters of accounting in major universities. The rich enterprise market resources in the eastern coastal area can provide students with more and wider practice opportunities, and the quality of their students is obvious. , while the students in the western region are obviously poor in practical resources. If these students want to obtain the resources corresponding to the eastern region, they may also need to increase their "renown and contribution" in addition to the same study, so they pay more attention to academic research. field. In addition, due to the differences between the east and the west of the country, the types of enterprises also affect the development of the accounting profession, especially the master's talents. Some areas are mainly high-tech industries, and some areas are mainly resource-based enterprises. Although enterprises have their own training systems, colleges and universities should also consider local economic factors when cultivating talents[2].

3. The training objectives of the master of accounting

The training objectives of master of accounting are generally affected by factors such as the type of school, the economic development of the region, and the employment direction of graduates, but the general direction is relatively unified. Applying senior talents with professional ethics and professional knowledge and skills, creating high-quality financial experts and pioneering and innovative management and leadership talents". This shows that key universities are emphasizing "advanced application-oriented and comprehensive compound talents" for the training objectives of master's degree in accounting. The economically developed regions are greatly influenced by the international community, so their talent training tends to be transnational. The problem with this type of training model is that it over-occupies international resources. Because of the large number of international cooperation, colleges and universities tend to tilt the resources to themselves, but such resources are still insufficient compared with the huge population, which shows that elimination will also be inevitable. [3]However, most of these colleges and universities train export talents, resulting in the elimination of those who do not meet the needs of the domestic industry, or the talents would rather compete with undergraduate students than go to work in the west, resulting in a lot of waste of resources and other problems. The emergence of this problem is obviously related to regionality. The point of this thesis is to apply the Internet + education system to break the constraints of time and space on the cultivation of accounting masters.

4. Internet + Exploration on the Cultivation of Master of Accounting

Use the Internet to integrate resources in time and space. Major universities have their own colorful teaching models and teaching resources, but the resources of independent schools always have limitations for students. As mentioned above, universities in economically developed areas focus on internationalization, and can really How many job resources are there for students to enter multinational jobs? This training seems promising, but it is also a constraint for some students. For example, if a student from an economically underdeveloped area wants to build a hometown after graduation, but all the Most of the knowledge can only be applied to economically developed areas. Wouldn't the training plan be counterproductive, and it is easy for colleges and universities in economically developed areas to monopolize international resources, which is not conducive to the development of economically underdeveloped areas. Therefore, the current education should break the time and space constraints. Resources can be integrated to give students more choices. Internet + technology makes it possible to implement this plan. Masters of accounting in various universities and their tutor groups can share resources on the Internet, such as open classes on classic problems, cross-school exchanges and cooperation, etc.

The more important role of Internet+ in the cultivation of master of accounting is practical teaching. Due to factors such as confidentiality in different regions and different industries, it is difficult to teach the master of accounting practice. Local enterprises can really use the positions of master of accounting talents. The practice in other places may affect normal learning. Now the Internet technology has created the possibility for online practice. Students far away in the western region can participate in the practical operation tasks of international companies through the online system. Of course, due to factors such as corporate confidentiality, online practice may not be able to really touch the core tasks. Online practice is more to allow both companies and students to have room for running-in and trial selection, thereby reducing the waste of time and space resources. Colleges and universities can cooperate with enterprises to build online practice platforms for students, and use real data to allow masters of accounting to learn in a realistic environment. It can also be used to build cross-school cooperation, establish communication,

competition issues, etc. to promote cooperation between colleges and universities, so that talents in economically developed areas can understand the development needs of western regions and other regions, so that talents in economically underdeveloped areas can have access to the most advanced markets. Opportunities in cutting-edge fields provide accounting masters with a wider and more stage to display their talents, and at the same time, it can also promote dual-selection integration for enterprises and institutions to display their talents in front of them.

Relying on the Internet to build a diversified collaboration platform, cultivate the practical ability and innovation ability of the master of accounting. Collaborative innovation is one of the training goals of the master of accounting. Accounting is an integral part of enterprises and institutions. In practical applications, the accounting major will inevitably cooperate with different entities. Especially, the master of accounting trains senior application talents. It has a global perspective and leadership, so this part of the teaching content should be added to the master's education, and a multi-subject, multi-factor cooperation, mutual complementation, and cooperative training plan for accounting talents should be established. In this way, a platform and model for industry-university-research collaboration to cultivate accounting talents will be constructed. For example, use the Internet to build a classification simulation system, let different professionals converge on the cloud, and use the simulation system to divide labor and cooperate, and jointly participate in enterprise development simulation training. At the same time, innovation consciousness runs through the whole process of talent training. Teaching mode, teaching content, teaching methods and methods must be reformed and innovated, and a set of effective innovation consciousness and entrepreneurial talents training plan must be established.

Under the background of Internet + to accounting professional master education teaching innovation research process, the first thing to do is teachers, have the courage to break through the framework of traditional teaching ideas and bondage, in the classroom new education concept and subject teaching content, to clearly realize that the subject of master training process is not careless, and old rigid teaching methods will affect the actual effect of education, students' learning efficiency will be greatly reduced. In view of the above situation, professional teachers need to make appropriate adjustments, to practical will originally boring professional basis and difficult theoretical knowledge to teach students in a more vivid way, in the process, to fully use all teaching resources and teaching methods, let the students 'learning vision is fully open and rich, their professional course knowledge reserves, trying to stimulate students' learning potential, and fully mobilize their interest in learning and learning desire. Teachers need to first consolidate the foundation of subject knowledge for students, and often understand their mastery of the content mentioned in class, so as to promote the effective improvement of the training effect of the master of accounting major. Under the background of the Internet derived multiple education teaching AIDS, professional teachers to students' actual learning situation and professional skills development level to make a comprehensive understanding, and summarize them in the most problems in the learning process, will teach knowledge integration and appropriate cuts, to ensure that students can in the limited classroom time will be knowledge fully absorption, and in the future development process can learn knowledge transfer application, to realize the real significance of subject teaching. Teachers can build online learning platform for students, and for its learning task, through the combination of online teaching, promote the master accounting professional training efficiency and teaching effect, make students into more professional course knowledge and ability of comprehensive development talent, let it can out of school, to better adapt to the needs of all kinds of jobs in society.

Accounting professional teachers under the background of Internet + to explore the effective method of master's education teaching, and in the process of classroom teaching to realize the change of their own education concept, can well update their teaching mode, let students can better adapt to the new teaching background and education methods, and their knowledge learned in class for flexible use. Teachers can organize some enterprises on the development process of the Internet, and talent needs and requirements of accounting jobs, through multimedia technology to students let students master more control decisions and budget enterprise economic activity ability and focus on the cultivation of all aspects of students, quality, let it can, more adapt to the requirements of the job and the trend of accounting professional development. In the process of classroom teaching, professional teachers need to strengthen the interaction with students, can use the Internet these powerful teaching auxiliary tools, to carry out remote cooperation between enterprises, after the end of the course, lead the students to the enterprise, thus, students can more quickly adapt to the enterprise related work, for the knowledge and understanding will be more profound. Teachers can give full play to the advantages of cloud computing and big data platform, from many aspects to solve related enterprises have no way to accept the large number of students this realistic problem, to let students constantly reflect on whether they exist during learning knowledge loopholes, the difficult knowledge understanding and use enough efficient, in problems, to its timely remedy and correct, in the school to master more master accounting professional

knowledge and skills, for their future growth and development path to lay a solid basic skills. Accounting professional teachers should also provide students with richer learning materials, set a good learning demonstration example for students, and further promote the improvement of master's accounting education and teaching quality.

5. Conclusion

Internet + brings infinite possibilities to education. Facing today's increasingly severe employment situation, it is imperative to reform college education. Accounting masters belong to high-end knowledge groups. They shoulder greater social responsibilities. The teaching mode limits their development space, making the masters compete with each other and involute each other, which is of little significance to social development. As a professional talent, the cultivation of accounting masters should focus on practical education, which is different from traditional practice. Internet + The practice of cooperation breaks the shackles of time and space, provides an infinite way of acquiring knowledge for the master of accounting, and also provides a broad stage for the display of its talents.

References

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