The Conception of the Reform of Basic Accounting Course Practice Teaching Mode in the Era of "Internet +"—Taking an Application-oriented Institutes as an Example

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Abstract. Basic accounting is the basic course of management courses, which is in a very important position in the curriculum system, and its practical teaching mode is getting more and more attention. In the era of "Internet +", education industry is also accelerating forward. This paper analyzes the deficiencies in the practice teaching of basic accounting courses in the traditional economic times and proposes several reform ideas, which are expected to help the reform of basic accounting practice teaching mode.

Introduction

The concept of "Internet plus" was first proposed by Mr Yang at the fifth mobile Internet expo in 2012, and he believes that the Internet will enable the digitization of all industry products. In 2014, alibaba group pointed out in the "Internet +" research report that "Internet plus" is a process, which will accelerate the transformation and upgrading of traditional industries. In March 2015, the development of "Internet +" became a national development strategy, and in July of the same year it was written and promulgated in the guide to actively promoting the "Internet +" action.\textsuperscript{[3]} In the field of education is put forward in this guidance should explore the new way of education service supply, promote higher education service mode change. "Internet +" has brought our country’s higher education into the great transformation of the era of intelligent economy, bringing vitality to education, especially the application-oriented undergraduate education. The basic accounting course is the basic course for the management of application-oriented institutes. It is the leading course for the study of other courses. In the era of "Internet plus", there are many unadapted parts in the practice teaching model.

Based on the existing problems in the practical teaching mode of basic accounting courses in the traditional economic times, this paper proposes several ideas of the reform of basic accounting courses in the era of "Internet plus", so as to provide some ideas and methods for the reform of the practical teaching mode.

Issues of Basic Accounting Course’s Practical Teaching Mode in Traditional Economic Situation

The practical teaching of basic accounting courses is in the form. In the process of carrying out practical teaching, the application-oriented undergraduate colleges and universities have established the preliminary basic accounting practice teaching operation mechanism, and each school has made the preparation of the talent training program for basic accounting courses under the request of the ministry of education, formulated relevant plans, and divided the basic accounting courses according to certain standards into practice periods. But the practice teaching in the process of execution due to various reasons, become a mere formality. Some of them have no special practical teaching staff, and the practical guidance teachers should be held by the teachers of theory course, and they have no systematic and in-depth understanding of basic accounting practice teaching. Some lack of funding support, laboratory configuration cannot support practical activities; Some of them have no specific
practical activity guidance, no supervision and assessment, so that the basic accounting practice teaching cannot play its due role.

Lag of practical teaching idea of basic accounting curriculum. In the course of practical teaching, the first part of the course is mainly explained, which is mainly the method and method of cramming teaching, which is the same as the theoretical teaching. The teacher makes an active explanation, the students are passive listening, and the participation of middle school students is low. In the second half of the students, the students have independent practice, low participation of teachers and poor practical effect. Therefore, students' practical ability is lagging behind and students' comprehensive ability is insufficient.

The teaching evaluation system of basic accounting course is not perfect. The practice teaching evaluation system is the test of the practical teaching results, and is the means to improve the quality of practice results. Although most application-oriented undergraduate schools have made corresponding plans for the practical teaching of basic accounting courses, they have not made a scientific and detailed evaluation system for the practical teaching results of basic accounting courses. This led to the inability to objectively and effectively assess the teachers who were on the basis of the practical teaching of basic accounting, and could not mobilize the teachers to work hard to study the enthusiasm of practical teaching; At the same time, it is impossible for students to have a thorough understanding of the practical skills in basic accounting courses. In addition, the practice teaching achievement assessment mainly adopts the closed-book examination method with the basic accounting theory course, which makes it difficult to have an objective and effective study on the learning level and learning effect of the students' practical teaching.

The level of teachers in basic accounting course practice teaching needs to be improved. In application-oriented undergraduate schools, the teaching staff of basic accounting practice is mainly composed of basic accounting theory teachers and few teachers who can carry out professional basic accounting practice teaching. Some full-time teachers who can carry out basic accounting practice teaching have never engaged in accounting work, and will not operate modern accounting information software.

Students pay insufficient attention to basic accounting curriculum practice. Some students lack the correct understanding of the necessity and importance of studying basic accounting courses. They didn't put yourself in the subject status of the basic accounting course practice training, think that the practice teaching is only become a mere formality, learn basic accounting and no obvious help to them, as long as master the theories involved in the course of accounting entries, can be accurately extracted from the business of the relevant factors, make the right answer, so that to reach the purpose of learning basic accounting course.

The Idea of Practical Teaching in Basic Accounting Courses under the Time of Internet +

Combine the Internet + era to the accounting innovative talent request, cultivate the accounting innovative talent cultivation idea. In view of the demand of the country for innovative talents in the Internet economy environment, the training idea of accounting innovation-oriented talents is cultivated, and it runs through the construction of teaching staff and practical curriculum design of basic accounting curriculum practice teaching.

Establishment of Internet + basic accounting curriculum practice teaching operation mechanism. Firstly, improve the basic accounting course practice teaching method. Cramming teaching to change the traditional teaching mode, encouraging basic course training teachers make full use of the Internet, digital teaching, can be used for class and micro course form, will be distributed to students course content in the class, let the students self-study, then collect students' problems in the process of autonomous learning, students discuss in class and answers to complete the high quality project. Secondly, reasonable adjustment of basic accounting curriculum practice teaching content. Firstly, the teaching content should be to keep pace, in addition to speaking outside the simulation theory of the course content, combine enterprise's business content, and the content of the school training base
for skills training, build the workplace atmosphere. For example, combined with the online commodity circulation enterprises under the condition of two business models for sale, through teaching practice basic accounting course helps the student to the basis of the difference between online and offline business accounting treatment of similarities and differences. Secondly, in the era of Internet economy, accounting applied talents in the process of work inevitably comes into contact with the popular use of accounting software, this requests us in the practice teaching on the basis of the accounting curriculum in addition to the interpretation of basic business processing, also need the content of the accounting for the necessary foundation for extension. Thirdly, through the practice platform will be involved in the basic accounting course work at ordinary times, the content of textbooks, practice project and practice achievements summarize, can make the students on the platform for autonomous learning, interaction, and the function of practice platform.

Design O2O mode of accounting classes based on practice training mode. In the traditional economic times, students do not know much about the importance of basic accounting curriculum practice projects, mainly because the practice projects are basically completed in the school's training room, leaving the actual situation of enterprises in the current economic times, so that students can't relate to the actual situation in the course of basic accounting, and lack the intuitive understanding of accounting positions in actual work, so that students will have to spend a lot of time to adapt to the position after work. In order to solve the above problems existing in practical training mode, we can introduce various O2O enterprises with the support of Internet technology, and provide corresponding accounting work opportunities for students with the practical training base of the school, so that students can contact the business processing of enterprises and teachers can conduct on-site guidance. It would not only enable the students to master basic accounting courses, but also to save some of the cost of the enterprise.

Cultivate the high quality basic accounting curriculum practice teachers with Internet thinking. I want to insist on the introduction of the integration of the union, the integration of the university and the university, and the building of the teachers who have the thought of the Internet and have the ability to analyze it. In the process of raising the teacher's team, we can push the outstanding young teachers to study abroad, expand their horizons, and introduce the Internet to the basic accounting curriculum; At the same time, it can also employ the senior accounting personnel of all kinds of enterprises, who follow the Internet trend, to take part-time basic accounting courses, and to conduct basic accounting course practice training programs based on the business generated by their enterprises, and to improve the modernization of practical training programs.

Conclusion

Above all, the basic accounting course as a basic course in management courses for the students to learn other subjects having the effect that cannot be ignored, along with the development of the Internet age, the practice teaching is getting more and more attention. In view of the problems existing in the practice teaching mode of basic accounting courses in the traditional economic times, the teaching of basic accounting courses must keep up with the pace of the "Internet +" era, so we must cultivate innovative talent cultivation concept, establish the Internet + basic accounting course practice teaching operation mechanism, design the basic accounting course practice training mode under the O2O model, and cultivate the high-quality basic accounting curriculum practice teaching team with Internet thinking, so as to promote the reform of basic accounting course practice teaching mode.

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