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# Research on Accounting Teaching Reform Strategies in Colleges and Universities under “Internet +” Environment

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**Abstract:** With the advent of the “Internet +” era, accounting education in colleges and universities is facing unprecedented opportunities for change. This paper aims to explore the reform strategies of accounting teaching in colleges and universities under the “Internet +” environment, analyze the current teaching status and existing problems, and propose corresponding reform measures, in order to provide theoretical support and practical guidance for the development of accounting education in colleges and universities.

**Keywords:** Internet +; University accounting; Teaching reform

## Introduction

With the rapid development of Internet technology, our country's economy has entered the "Internet +" era. In this era, all walks of life are actively embracing the Internet and seeking transformation and upgrading. As an important base of talent training, colleges and universities are also facing unprecedented opportunities and challenges. Accounting as a practical and applied subject, the reform of its teaching mode is particularly important.

### 1. Problems in accounting teaching in colleges and universities under the "Internet +" environment

#### 1.1 Lag of teaching content and methods

##### 1.1.1 Teaching content is not updated in time

With the rapid development of Internet technology, the accounting industry is experiencing unprecedented changes. New accounting standards, regulations and tools emerge one after another, putting forward higher requirements for accounting practitioners<sup>[1]</sup>. However, some universities lag behind in updating accounting teaching content and fail to keep up with the pace of industry development. This results in a disconnect between what students learn in school and their actual work, making it difficult for them to adapt to the rapidly changing work-place environment. This phenomenon not only affects the employment competitiveness of students, but also restricts the improvement of the overall quality of the accounting industry.

##### 1.1.2 Single teaching method

In the "Internet +" era, students' personalized and diversified learning needs have become increasingly prominent. However, some colleges and universities still use the traditional teaching method of teaching accounting, lack of interaction and practice. This single teaching mode is difficult to stimulate students' interest in learning, and it is difficult to cultivate students' innovative thinking. In the age of information explosion, students need more flexible and open learning methods to adapt to the changing needs of society.

#### 1.2 Deficiencies of teaching resources and platforms

Under the background of "Internet +", students have more and more ways to acquire knowledge. However, accounting is facing some challenges. First of all, some students have little interest in accounting, which directly affects their enthusiasm for learning. In the diversified knowledge acquisition channels, students may be more inclined to choose those subjects that are more interesting, interactive or closer to their own interests, while accounting is often difficult to attract students' attention due to its professionalism and theory. Secondly, accounting is a highly practical subject, which requires students not only to have a solid theoretical foundation, but also to have a strong practical operation ability. However, in practice, some students have the problem of insufficient ability. For example, in terms of financial software operation and data analysis, students may find it difficult due to a lack of practical experience. This lack of practical ability not only affects the learning effect of students, but also makes them face certain challenges in the future career development.

#### 1.3 Lack of students' learning interest and ability

Accounting is a highly practical subject. It requires students not only to master the theoretical knowledge, but also to have a strong prac-

tical ability. However, in practice, some students are faced with the problem of insufficient ability. For example, in the operation of financial software, they may not be skilled enough in the use of various functions, resulting in low work efficiency; In terms of data analysis, they may lack the sensitivity and analysis ability of data, and it is difficult to dig out valuable information from the data<sup>[2]</sup>. In addition, the popularity of the Internet makes it possible for students to acquire knowledge through various channels, which undoubtedly increases the convenience of their access to information. However, it also makes some students rely on traditional classroom learning and think that they can meet their learning needs through online resources. This concept leads to their lack of active participation in the classroom, and their interest in learning accounting gradually weakens.

## **2. Accounting teaching reform strategies in colleges and universities under the "Internet +" environment**

### **2.1 Reform of teaching content and methods**

Under the background of the "Internet +" era, accounting, as a highly applicable discipline, needs to keep pace with The Times to meet the needs of social development. In combination with the current economic situation and the development of the accounting industry, the latest accounting theories are introduced, such as sharing economy, blockchain technology, virtual currency, etc., so that students can master cutting-edge accounting knowledge. At the same time, according to the new situation and new problems in the actual operation of enterprises, the accounting practice content is updated, such as enterprise merger and acquisition, reorganization, bankruptcy and liquidation, etc., to improve students' practical operation ability, and make full use of the Internet, big data, cloud computing and other information technologies, accounting information system and financial software are introduced into the classroom, so that students can learn practical operations in a simulated environment. Improve students' application ability of information technology, integrate interdisciplinary knowledge such as big data analysis and artificial intelligence into accounting teaching, and broaden students' knowledge horizon. For example, students are taught how to use big data analytics for financial forecasting, risk assessment, and more.

### **2.2 Reform of teaching resources and platform**

In order to comprehensively improve the quality of education and teaching, it is necessary to establish a rich network teaching resource library, which will cover electronic textbooks, case libraries, video tutorials and other forms to meet the diversified learning needs of students. Electronic textbooks will be carefully designed according to the characteristics of different disciplines and different grades to ensure the scientific, systematic and practical content. The case library will collect and sort out all kinds of typical cases to help students combine theoretical knowledge with practical application, and video tutorials will explain complicated knowledge points in a vivid way. At the same time, it is also necessary to develop a set of online testing system, which has real-time feedback and evaluation functions to help students timely understand their learning progress and effect. Through online testing, teachers can fully grasp students' learning situation and provide a strong basis for subsequent teaching adjustment<sup>[3]</sup>. On this basis, a fully functional teaching platform will be built, which will realize the functions of course management, teaching interaction and resource sharing, and provide a convenient and efficient teaching environment for students and teachers. The course management function will help teachers easily manage the course content and teaching progress, ensure the orderly progress of teaching activities, and the teaching interaction function will promote the communication between teachers and students. Stimulate students' interest in learning. The resource sharing function provides students with rich learning resources and helps to broaden their knowledge horizon.

### **2.3 Students' learning ability cultivation**

Accounting is a highly practical subject, requiring students to have a solid accounting, financial analysis, audit and other basic skills. In the teaching process, teachers should focus on strengthening the training of students' basic skills, and make students master the basic skills of accounting through classroom explanation, case analysis, practical operation and other ways. At the same time, teachers should guide students to pay attention to the latest developments of the accounting industry and cultivate students' professional quality. In order to cultivate students' practical ability and innovative spirit, schools should encourage students to actively participate in scientific research projects and innovative and entrepreneurial activities. For example, organize students to participate in scientific research projects in the field of accounting, so that students can improve their professional quality in the process of scientific research; Students are encouraged to participate in innovation and entrepreneurship competitions, so that students can exercise their entrepreneurial ability in practice. Through these activities, students can apply what they have learned to practice and improve their overall quality.

## **3. Conclusion**

Under the "Internet +" environment, accounting teaching reform in colleges and universities is imperative. Optimization of teaching content, innovation of teaching methods, strengthening practical teaching, reform of personnel training mode and strengthening the con-

struction of teaching staff are expected to improve the quality of accounting teaching and train accounting talents to adapt to the development of The Times.

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