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New Ideas of Accounting Teaching Reform in Colleges and Universities Under "Big Wisdom Moving Cloud"

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Abstract: The concept of "big wisdom cloud" has penetrated into the field of education, which integrates big data, intelligent technology, mobile communication and cloud computing, not only reshaping the pattern of all walks of life, but also docking the talent needs and development trends of the society, based on which to formulate the future strategy of higher education. Under this background of The Times, the teaching activities of accounting major in colleges and universities are undergoing a change to diversification, integration and practice-oriented. This paper aims to explore the role of "big wisdom moving cloud" in teaching and explore how to effectively implement the teaching guidance of accounting education in colleges and universities under the guidance of this concept.

Keywords: "Great wisdom moving cloud"; College accounting teaching; Teaching reform

Introduction

With the advent of the era of "Big wisdom moving cloud", technologies such as big data, intelligence, mobile computing and cloud computing are profoundly changing various industries, including the accounting field. Accounting work is developing from the traditional bookkeeping and accounting to the direction of automation and intelligence. Accounting teaching in colleges and universities is faced with the challenge of how to adapt to this technological change and train accounting talents to meet the needs of the future accounting industry.

1. Overview of "Great Wisdom moving Cloud"

"Big Intelligence" (Mobile Cloud) technology refers to a new generation of information technology represented by big data analysis, artificial intelligence, mobile Internet and cloud computing. The application of these technologies in the field of accounting is profoundly changing the way of accounting work and improving the efficiency of accounting work. Big data analysis, as an important part of "Big wisdom moving cloud" technology, through the mining and analysis of massive data, accounting work is no longer solely dependent on manual statements and calculations, but can quickly and accurately obtain financial reports through data-driven methods. The application of artificial intelligence makes the accounting work liberated from the tedious bookkeeping, account submission and other transactional work, and realizes the automatic and intelligent accounting processing through the intelligent system. The popularity of mobile Internet enables accountants to access the financial system anytime and anywhere to enter and query financial data, which greatly improves the flexibility and convenience of accounting work [1]. The application of cloud computing technology provides powerful computing power and massive storage space, so that accounting work can be carried out in the cloud, not only improving the computing efficiency, but also reducing the cost of accounting work.

2. Influence of "Great wisdom moving Cloud" on accounting teaching in colleges and universities

2.1 Influence on accounting teaching concept

Accounting teaching in colleges and universities in the era of "big wisdom moving cloud" (big data, intelligence, mobile Internet, cloud computing) requires re-examining and thinking about teaching concepts. Traditional accounting teaching concepts mainly focus on the teaching of accounting knowledge and the cultivation of accounting skills, but under the background of "big wisdom moving to the cloud", more attention should be paid to cultivating students' accounting information literacy and improving their ability to use big data and intelligent tools for accounting analysis and decision-making. It is necessary to integrate the latest scientific and technological development achievements into accounting teaching to make accounting teaching more in line with the needs of The Times.

2.2 Influence on accounting teaching methods

Under the environment of "great wisdom moving cloud", the teaching methods of accounting in colleges and universities have also undergone profound changes. First of all, online teaching and distance learning will become more popular, students can learn accounting courses anytime and anywhere through the mobile Internet. Secondly, the introduction of intelligent teaching tools makes accounting teaching

more personalized and intelligent, and students can choose their own learning content and learning methods according to their own learning progress and characteristics. Finally, the practical teaching of accounting will also change. Through simulation and virtual reality technology, students can complete accounting operations in a virtual environment and improve their practical ability.

2.3 Influence on accounting teaching content

In the era of "big wisdom moving cloud", the content of accounting teaching also needs to be adjusted accordingly. First of all, it is necessary to add accounting information system and intelligent accounting analysis, so that students can master the latest accounting technology. Secondly, it is necessary to adjust the setting of accounting courses, so as to pay more attention to application and practicality, and improve students' practical operation ability. Finally, it is also necessary to pay attention to the latest development of the accounting industry and timely update the teaching content so that students can keep up with the pace of The Times.

3. Accounting teaching reform strategy in colleges and universities based on "big wisdom moving cloud" technology

3.1 Update teaching content

Under the current application trend of "big wisdom moving cloud" technology, the updating of accounting course content is particularly important. The traditional accounting education model mainly focuses on basic accounting theories and practical operations. However, with the development of science and technology, emerging technologies such as big data analysis and intelligent financial decision-making are gradually changing the working methods and needs of the accounting industry. Therefore, updating the content of accounting courses and adding courses related to "great wisdom moving cloud" technology will not only help improve students' professional quality, but also lay a solid foundation for students' future career development.

Specifically, the Big Data analysis course can let students understand how to use big data technology to mine and analyze financial data, so as to provide more valuable decision support for enterprises. The Intelligent Financial Decision course enables students to master intelligent tools and methods, such as machine learning and artificial intelligence, to achieve functions such as financial forecasting, risk assessment and decision optimization. In addition, we can also consider increasing the application of cloud computing and mobile technology in the accounting field, so that students can understand how to use cloud computing platform and mobile devices to manage and analyze financial data and improve work efficiency.

3.2 Improve teaching methods

In today's rapidly developing information technology era, accounting teaching in colleges and universities is faced with the challenge of improving education quality and training high-quality accounting talents to meet the needs of social development. The emergence of "great wisdom moving cloud" technology provides a strong technical support for the reform of accounting education. Through the construction of virtual accounting laboratory, accounting teaching can be closer to the actual working environment. Enhance students' practical operation ability. First of all, the virtual accounting laboratory built by the "great wisdom moving cloud" technology can simulate the real accounting work flow, so that students can carry out accounting operations in the virtual environment and experience all aspects of accounting work. In this way, students can not only learn the theoretical knowledge of accounting, but also deepen their understanding of accounting work in practice and improve their ability to solve practical problems. Secondly, virtual accounting laboratory can adopt a variety of teaching methods, such as case teaching and project-driven teaching. Case teaching allows students to analyze and solve practical problems by providing real accounting cases, and cultivate their critical thinking and decision-making ability; project-driven teaching allows students to participate in specific accounting projects, from project planning to implementation to summary. Improve students' teamwork ability and innovation ability. In addition, the virtual accounting laboratory can also realize resource sharing, break the limitation of time and space, so that students can learn accounting knowledge anytime and anywhere, improve learning efficiency, and teachers can also carry out remote teaching and guidance through the virtual laboratory to improve teaching effect.

3.3 Build an intelligent teaching platform

The accounting teaching platform built on the basis of "great Wisdom moving cloud" technology not only realizes the sharing of teaching resources, but also makes it possible to track learning data in real time and make teaching evaluation transparent. On this platform, teachers and students can make more efficient use of resources, acquire and analyze learning data in real time, and thus better adjust teaching strategies and learning methods [4]. Based on the "Great Wisdom Cloud" technology, teaching resources can be stored and shared in the cloud, ensuring that teachers and students can get the resources they need anytime and anywhere, whether it is syllabus, courseware, or exercises and cases, they can easily access. This not only improves the utilization efficiency of resources, but also makes the teaching more convenient and flexible. In addition, the platform can track learning data in real time, including students' learning progress, grades, answer rates, etc. Such data

can help teachers timely understand students' learning conditions and make targeted teaching adjustments. Students can also understand their own learning conditions through these data, find deficiencies and conduct targeted review. The platform can also realize the transparency of teaching evaluation, teachers can be based on the learning data and performance of students, objective and fair evaluation, such evaluation is more transparent and convincing. At the same time, students can also understand their own learning achievements and shortcomings through evaluation, so as to better adjust their learning strategies.

4. Conclusion

The application of "great wisdom moving Cloud" technology can effectively improve the quality of accounting teaching in colleges and universities and cultivate students' professional quality and innovation ability. At the same time, the era of "great wisdom moving Cloud" puts forward new requirements for accounting education in colleges and universities. Colleges and universities should conform to the trend of The Times, actively carry out teaching reform, and train accounting talents to meet the requirements of the new era.

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