

# Analysis on Reform and Innovation of Accounting Practice Teaching in Colleges and Universities under the Background of “Great Wisdom Moving Cloud”

Tianxing Dai

Hainan Vocational University of Science and Technology, Haikou, Hainan 571126

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**Abstract:** With the rapid development of new generation information technology such as big data and cloud computing, the accounting industry is facing unprecedented changes. With the background of “Big wisdom moving Cloud”, this paper analyzes the difficulties faced by accounting practice teaching in colleges and universities, and puts forward corresponding reform and innovation measures, aiming at improving the quality and effect of accounting practice teaching, and providing references for training accounting talents to meet the needs of the new era.

**Keywords:** Great wisdom moving cloud; Colleges and universities; Accounting practice teaching; Reform and innovation

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## Introduction

In recent years, accounting education in colleges and universities in our country has made remarkable achievements in cultivating accounting talents. However, faced with the reform of accounting industry under the background of "great wisdom moving cloud", the traditional teaching mode of accounting practice in colleges and universities can no longer meet the social needs. How to reform and innovate accounting practice teaching has become an urgent problem for accounting education in colleges and universities.

## 1. Opportunities for accounting practice teaching in colleges and universities under the background of "Great Wisdom moving Cloud"

### 1.1 Technological innovation promotes the upgrading of practical teaching methods

Technological innovation provides a strong impetus for the upgrading of practical teaching methods. With the rapid development of Internet, big data, artificial intelligence and other technologies, accounting practice teaching methods have been greatly enriched and expanded. For example, the application of cloud computing technology enables accounting practice teaching to break through regional restrictions and realize distance teaching and resource sharing; The application of big data technology makes practical teaching closer to reality and improves students' practical ability. The application of artificial intelligence technology can provide students with personalized learning plans and improve learning efficiency. Moreover, under the background of "big wisdom moving cloud", accounting practice teaching is no longer limited to traditional manual operation and theoretical teaching, but combines Internet, big data, artificial intelligence and other technologies with accounting practice to cultivate students' innovative ability and practical ability. For example, through the simulation of business operations, financial analysis and other practical activities, so that students can better understand the theoretical knowledge of accounting and improve practical operation ability.

### 1.2 Cloud computing provides practical teaching resource support

The application of intelligent technology in accounting practice teaching in colleges and universities can optimize the teaching process. Traditional accounting practice teaching often relies on teachers' explanations and students' simulation operations, while intelligent technology can provide students with more intuitive and vivid teaching resources<sup>[1]</sup>. For example, through the virtual simulation software, students can simulate the real accounting work scenario and personally feel all aspects of accounting work, so as to improve practical operation ability. In the process of accounting practice teaching, teachers need to spend a lot of time on guidance and evaluation. The intelligent technology can realize automatic correction, intelligent evaluation and other functions, reduce the burden of teachers, so that they have more energy to pay attention to the personalized needs of students. In addition, intelligent technology can also realize the sharing and optimal allocation of teaching resources, and improve the utilization of teaching resources.

### 1.3 Intelligent technology improves practical teaching effect

With the rapid development of science and technology, intelligent technology has penetrated into all walks of life, and accounting practice teaching in colleges and universities is no exception. The application of intelligent technology to the practical teaching of accounting in colleges and universities not only helps to improve the practical teaching effect, but also provides strong support for the training of accounting professionals. Intelligent technology can simulate the real accounting environment, enable students to carry out accounting practice operations in a virtual environment, improve students' practical operation ability, and according to the learning progress and needs of students, To provide students with personalized teaching programs, so that students can better grasp accounting knowledge in practice.

## 2. The dilemma of accounting practice teaching in colleges and universities under the background of "great wisdom moving cloud"

### 2.1 Insufficient practical teaching resources

Under the background of "big wisdom moving cloud", accounting practice teaching in colleges and universities is faced with the dilemma of insufficient resources. First of all, the software and hardware facilities required for practical teaching are updated rapidly, and the input of colleges and universities often lags behind the market demand, resulting in a large gap between the practical teaching environment and the actual working environment. With the update and iteration of accounting software, the version of practical teaching software in many colleges and universities lags behind and cannot meet the needs of students to master the latest operating skills of accounting software. Moreover, the outdated laboratory equipment in some colleges and universities cannot meet the needs of students to carry out accounting practical operations, resulting in poor practical teaching effect.

### 2.2 The strength of practical teaching teachers is weak

With the rapid development of the accounting industry, teachers need to constantly update their knowledge system. However, due to factors such as age and educational background, some teachers find it difficult to keep up with the pace of industry development, resulting in insufficient practical teaching ability. Moreover, some accounting teachers in colleges and universities lack practical experience, which makes it difficult to combine theoretical knowledge with practical operation, resulting in poor practical teaching effect<sup>[2]</sup>. Some college teachers have been engaged in theoretical teaching for a long time, but lack of practical teaching experience, which makes it difficult to provide effective guidance when guiding students to carry out accounting practice.

### 2.3 The practical teaching evaluation system is not perfect

The current evaluation system often pays too much attention to students' theoretical achievements, but neglects the cultivation of practical ability. This evaluation method leads to the lack of necessary skills and experience in practical operation, and it is difficult to adapt to the society's demand for accounting talents. In the process of evaluation, it is difficult for a single evaluation index to fully reflect the comprehensive quality of students. Therefore, it is necessary to construct a diversified evaluation system to comprehensively evaluate students' practical ability from multiple perspectives.

## 3. Reform and innovation strategies of accounting practice teaching in colleges and universities under the background of "Great wisdom moving cloud"

### 3.1 Build a practical teaching platform based on "Great Wisdom moving Cloud"

With the rapid development of information technology, advanced technologies such as cloud computing, big data and artificial intelligence have gradually become an important force to promote social progress. In the field of accounting, the traditional practical teaching method has been unable to meet the needs of modern accounting personnel training. The platform adopts cloud computing technology to realize the elastic expansion of resources and on-demand allocation, and provides users with an efficient and stable computing environment. Users can quickly obtain required computing resources according to actual needs, improve the efficiency of practical teaching, and mine and analyze massive accounting data through big data technology to provide rich data resources for practical teaching. The platform integrates artificial intelligence technology to realize intelligent question and answer, intelligent correction and other functions. Students can interact with artificial intelligence assistants through the platform to improve their learning interest and autonomous learning ability. Support multi-person online collaboration, students can communicate with classmates and teachers in real time, and complete practical projects together. This interaction helps to develop students' teamwork and communication skills, while providing a wealth of practical cases covering accounting, financial analysis, auditing and other aspects. Students can simulate the operation through the platform to improve the practical operation ability.

### 3.2 Innovative practical teaching curriculum system

Through systematic study of accounting basic concepts, accounting standards, accounting methods, so that students master the basic

knowledge and skills of accounting. In addition, the basic module also focuses on cultivating students' logical thinking ability and analytical ability, which lays a foundation for the subsequent professional module learning. Professional modules are an important part of the curriculum system, aiming at cultivating students' professional quality and practical operation ability<sup>[3]</sup>. This module covers accounting practice, financial management, audit, tax and other aspects, so that students can deeply understand the operation law of the accounting industry, master the accounting practice and operation skills. At the same time, the professional module also focuses on cultivating students' innovation awareness and teamwork ability, laying a solid foundation for future accounting work.

### 3.3 Improve the practical teaching evaluation system

As an important part of the reform of accounting practice teaching in colleges and universities, process evaluation aims to pay attention to students' learning attitude, ability improvement and comprehensive quality during practice. Teachers should pay attention to students' participation in class, enthusiasm for asking questions, depth of discussion, etc., so as to evaluate students' classroom learning effect, and check students' homework completion quality and timely submission. To understand students' learning progress and results in practice, students are required to write experimental reports, analyze and summarize the experimental process and results, so as to test students' practical operation ability and problem analysis ability.

## 4. Conclusion

Under the background of "big wisdom moving cloud", the reform and innovation of accounting practice teaching in colleges and universities is the key to improve the quality of accounting talents training. Through the construction of practical teaching platform based on "big wisdom moving cloud", innovation of practical teaching curriculum system, improvement of practical teaching evaluation system and other measures, it is expected to improve the quality and effect of accounting practice teaching, and provide strong support for training accounting talents to meet the needs of the new era.

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