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Research on the Teaching Reform of the "Intelligent Accounting" Course in the Era of Big Data

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ABSTRACT
Facing the rapid development of information technology, China has entered the era of big data where opportunities and challenges coexist. Realizing the teaching reform of the "intelligent accounting" course is of great strategic significance for contemporary students majoring in intelligent accounting to enhance their employment competitiveness and comprehensive quality. However, in the process of researching the teaching reform of the "intelligent accounting" course in the era of big data, there exist practical predicaments such as the disconnection between the teaching content and The Times, the lack of real application scenarios in the teaching process, and the insufficiency of the teaching quality evaluation system. In view of this, corresponding reform research suggestions are put forward, with the expectation of providing theoretical guidance for the teaching reform research of the "intelligent accounting" course in the era of big data.

KEYWORDS
The era of big data; Intelligent accounting; Curriculum teaching reform

1 Introduction

With the popularization and development of digital information technologies such as artificial intelligence, big data and blockchain, opening up new tracks and shaping new advantages for educational development through digitalization has become the focus of the current educational system reform [1]. The teaching of the "intelligent accounting" course, as the core connecting finance and modern information technology, undertakes the important task of cultivating accounting professionals in the new era. Therefore, based on the era of big data, this paper explores the reform research of the teaching of the "intelligent accounting" course, with the expectation of providing theoretical guidance for the research on the teaching reform of the "intelligent accounting" course in the era of big data.

2 The significance of the teaching reform of the "intelligent accounting" course in the era of big data

2.1 Meet the demand for talent cultivation in the era of big data

In today's society, the state attaches great importance to digital education and regards cultivating digital talents that are in line with the basic national conditions of contemporary China as an important strategic deployment. As a key link in promoting digitalization and building a learning society, colleges and universities should shoulder the heavy responsibility of curriculum teaching reform and cultivate digital talents that meet the demands of the big data era for our country [2]. Based on the above discussion, carrying out the teaching reform of the "intelligent accounting" course in the era of big data, starting from reality, can lay a solid foundation for students majoring in intelligent accounting in colleges and universities to enter society, empower the informatization construction of enterprise accounting, and then safeguard the construction of a new era education power through the digital transformation of China's education.

2.2 Cultivate students' financial thinking and economic decision-making ability

The cultivation of accounting talents in the new era should implement the OBE concept, emphasizing"result-oriented"while integrating accounting theory and practical application ability with digital information technology, and performing functions such as reflecting, supervising and participating in business decision-making through digital devices. To achieve personal career development plans in the era of big data, the teaching reform of the "intelligent accounting" course in the intelligent accounting major of colleges and universities is conducive to cultivating students' ability to integrate cross-disciplinary and cross-field professional knowledge, improving financial thinking and economic decision-making ability, and thereby enhancing their own competitiveness in the industry.

3 Practical predicaments in the teaching of the "intelligent accounting" course in the era of big data

3.1 The teaching content is out of step with the times

At present, accounting calculation work and some basic calculation work have been replaced by intelligent robots with higher work efficiency and accuracy. However, the content of the "intelligent accounting" course in colleges and universities exists in the problem of being out of step with The Times. On the one hand, most of the teaching materials and lesson plans mainly focus on the accounting cycle of "recognition - measurement - reporting" and basic accounting calculation methods. There is a lack of knowledge such as financial statement analysis and the application of business intelligence analysis technology, which is difficult to meet the employment needs of students majoring in intelligent accounting. On the other hand, the talent cultivation plan lacks the cultivation of the ability to apply financial data analysis and processing tools and the operation ability of enterprise resource planning systems, resulting in students being disconnected from cutting-edge technologies and problem-solving methods, and facing the adaptability challenges in the process of accounting digital transformation.

3.2 The teaching process lacks real application scenarios

At present, the teaching process of the "intelligent accounting" course is rarely combined with digital information technology, resulting in students' professional knowledge being out of step with practical operations. Specifically, some teaching processes still revolve around traditional educational forms such as blackboard writing, PPTS, and after-class assignments, which are limited to the indoctrination of theoretical concepts and lack the learning and operation of real financial statements within enterprises and business intelligence analysis software, making it difficult for students to enhance their ability to solve practical problems.

3.3 There are deficiencies in the teaching quality evaluation system

In the process of cultivating talents in the intelligent accounting major, the professional teaching quality evaluation system lacks clear supervision and guidance. Firstly, the evaluation concept is disconnected from contemporary reality. The learning and practice processes both inside and outside the school focus on the training and assessment of traditional skills, which leads to orientation problems. Secondly, the evaluation content lacks comprehensiveness. The process of talent cultivation mainly focuses on the mastery of professional skills, while neglecting the comprehensive evaluation of students' abilities in other aspects. Finally, the evaluation and feedback mechanism lacks timeliness. There is a lag in the assessment and evaluation of teachers' teaching effects and students' learning situations, and the evaluation results are difficult to provide feedback guidance for the teaching process.

4 Research on the teaching reform of the "intelligent accounting" course in the era of big data

4.1 The teaching content is in line with the actual needs of society

Higher education teachers, as the main body of professional course teaching, undertake the main task of cultivating professional talents in intelligent accounting. To meet the actual demands of modern enterprises and society, first of all, teachers should incorporate the skills required for employment in the accounting industry in the new era, such as computer technology, database processing capabilities, and maintenance of financial robots, into the teaching content, helping students to master solid accounting and finance professional knowledge while also possessing strong data processing capabilities. Secondly, colleges and universities should simultaneously offer technical extension courses such as data visualization, Python, and MySQL to cultivate students' ability to apply digital technologies, enhance the adaptability of students majoring in intelligent accounting to the actual job requirements, and lay a solid foundation for the teaching reform of the "intelligent accounting" course in the era of big data.

4.2 Teaching methods are combined with digital information technology

Teaching methods, as the core content of the curriculum teaching reform work, are the decisive factor for students majoring in intelligent accounting to exert their due value in the future job market. To implement the guiding principles of educational digitalization and improve the integration of teaching methods with digital information technology, on the one hand, colleges and universities can incorporate digital teaching tools and network information resources into teaching methods, and achieve flipped classrooms through online videos, online learning platforms and other means, so that online teaching and offline teaching complement each other and enhance the interactivity of teaching links. On the other hand, colleges and universities can make use of technologies such as VR, AR and departmental projection to design practical activities within enterprises for students. Through gestures, voice and touch, they can interact with teaching cases in the scene to enhance students' ability to solve practical problems, thereby achieving the teaching reform of the "intelligent accounting" course in the era of big data.

4.3 Improve the teaching quality evaluation system

The teaching quality evaluation system is an important feedback link that reflects whether the curriculum teaching can achieve the expected results. It can assist teachers in analyzing the shortcomings in the previous stage of teaching work and help students clarify their own learning and career development directions. Colleges and universities should improve their teaching quality evaluation system, with the aim of cultivating students' moral character. They should combine evaluation concepts with practical employment situations, and increase the proportion of mastery of emerging vocational skills such as business intelligence analysis technology, Tableau dashboard, and blockchain certification technology in the evaluation system.In addition, the establishment of a teaching quality evaluation system should have both timeliness and comprehensiveness, timely feedback on the quality of current learning and teaching work, so that teachers can upgrade and adjust the teaching plans and methods for the next stage, achieve a virtuous cycle in the teaching process, and incorporate the indicators of ideological and moral evaluation into it, forming a good learning atmosphere of moral education and empowering the research on teaching reform of the "intelligent accounting" course in the era of big data.

4.4 Strengthen school-enterprise cooperation and the in-depth integration of industry, academia and research

School-enterprise cooperation, as a key path for the combination of theory and practice, is a key driving force for the improvement of the comprehensive ability of students majoring in intelligent accounting. First, colleges and universities should establish in-depth cooperative relations with enterprises and set up practical training bases for intelligent accounting skills, providing convenience for students to highly participate in the design and implementation process of enterprise projects. Second, universities can carry out project cooperation, joint technological research and development, and specially hire teachers for enterprise employees with enterprises. This not only enhances students' comprehensive practical abilities but also accelerates the implementation of scientific research projects, empowers the upgrading of industrial structure and the core competitiveness of enterprises, and contributes to the research on the teaching reform of the "intelligent accounting" course in the era of big data.

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