Retraction

Retraction: Research on Practical Courses and Scientific Teaching of Accounting Major in Colleges and Universities Based on Computer Technology (J. Phys.: Conf. Ser. 1744 042082)

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The authors of the article have been given opportunity to present evidence that they were the original and genuine creators of the work, however at the time of publication of this notice, IOP Publishing has not received any response. IOP Publishing has analysed the article and agrees there are enough indicators to cause serious doubts over the legitimacy of the work and agree this article should be retracted. The authors are encouraged to contact IOP Publishing Limited if they have any comments on this retraction.

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Research on Practical Courses and Scientific Teaching of Accounting Major in Colleges and Universities Based on Computer Technology

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Abstract. Talent training mode is the primary problem of college education quality. The theory of school-enterprise joint innovation is an effective means to improve the quality of accounting personnel training. It is imperative to reform the training mode of accounting talents. This paper expounds the necessity of building a school-enterprise joint innovative accounting talent training mode. And then, we focus on the theoretical framework of the school-enterprise joint training model. Finally, combining computer technology, the paper puts forward the basic strategy of building the school-enterprise joint mode.

Keywords: School-enterprise Joint Training, Accounting Major, Innovative Talent Model, Computer Technology

1. Introduction
Although colleges and universities should undertake the social functions of teaching, scientific research, social service and so on, the most core task is for cultivating the various talents needed by the society. How to cultivate talents is a problem that is widely concerned by higher education at home and abroad. In the new period when higher education enters into the popularization, it has become the focus for Chinese higher education to improve the teaching quality comprehensively. However, the quality of teaching depends on the talent training mode reform and innovation. The key of accounting innovation talents training mode is that the traditional closed teaching reform into the school-enterprise joint training mode. Which is building the innovative talent model in accounting major based on school-enterprise joint training. This paper combines theory teaching and practice teaching organically according to the students' innovation ability and the law of knowledge transformation. We design a multi-level, multi-channel and multi-form school-enterprise joint training mode based on a variety of industries advantages, such as universities, industries, enterprises and international certification institutions, which realized the high quality compound application accountant talented training[1-2].

2. The necessity of accounting major school-enterprise joint training
2.1. Strengthen students' learning of theoretical knowledge
We need to strengthen the understanding of theoretical knowledge, and then lay a foundation for subsequent courses. Practice is generally in a certain professional basic courses after the opening a practical course, such as: accounting basis, intermediate financial accounting. In theory classes or experimental classes on campus, students are lack of understanding of the business of enterprise economy. There are much theoretical knowledge learned by rote. Practice can strengthen students' understanding of relevant theoretical knowledge through watching, listening and doing, which is helpful to improve the ability of applying knowledge and follow-up professional courses\[^{3-4}\].

2.2. Develop students' professional interest
We should enhance students' understanding and cultivate their interest in accounting. In recent years, more than 80% of students are recommended by their parents or relatives to apply for accounting major, and they know little about accounting major. Internships can take students deep into the enterprise. They can personally experience the importance of accounting information. We can recognize that the accounting personnel should have the ability, quality and development prospects. In this way, we can enhance students' sense of identity and interest in the major.

2.3. Cultivate students' professional spirit
Understanding the internship allows students to understand the accounting professional environment as early as possible. It can lay a foundation for adapting to the working environment after graduation. In the meantime, practice unit can undertake accountant professional spirit education, adopt case means. In this way, students can develop a sense of professionalism, such as dedication, honesty and trustworthiness, do not do false accounting.

2.4. Give full play to the role of teachers as a bridge between accounting practice course and scientific teaching
Teachers are the bridge of accounting practice course and science teaching conversion, and their computer tech context plays an important role in the teaching of accounting practice course and science teaching. A good teaching can not only accurately convey the thoughts and feelings of the original work, but also sometimes surpass the original work, with a greater influence and a higher degree of communication. However, it should be noted that the teacher, influenced by his own environment and his growing experience, will adopt different principles and techniques for the teaching of accounting practice course and science teaching works. Some teachers pay attention to the highly reduction of the content of the original work, while others pay attention to the expression and deepening of the emotion of the author of the original work; some teachers are good at adopting different methods and techniques to make the works more readable, while some teachers are good at expressing the practical works. In addition, the teacher also needs to pay attention to the role of computer tech images in the process of accounting practice course and science teaching. Usually, computer tech image is a unique symbol of a nation or a region. It may look at one another and don't know what to say, but the students can understand it. However, it should be noted that the same computer tech image, placed in different computer tech contexts, will show different or even different meanings.

3. School-enterprise joint training mode

3.1. Comparison between traditional training mode and joint training mode
From graduate school - employment - talent growth process, we can be seen following phenomenon. In the traditional mode, graduates usually need a long adaptation period to enter the enterprise after
recruitment. Some students who adapt to the corporate culture and environment quickly will grow into the enterprise talents, and the other students will diversion or leave the enterprise. We can see the traditional training as the figure 1 below.

![Figure 1. The traditional training mode of colleges and universities](image1)

The existing school-enterprise joint training mode is shown in figure 2 below. The enterprise will test students before graduate by conducting professional practice, dissertation and other practical work environment. During the whole study period, students have at least half a year to engage in engineering innovation activities in enterprises. In the process of practice, enterprises can conduct all-round assessment for students in internship. The students through the joint cultivation mode can grow into enterprise backbone talents.

![Figure 2. School-enterprise joint training mode at present](image2)

3.2. School-enterprise joint innovation talent model

Faculty is the basic element for the establishment, human resources are also the primary condition for the survival of an enterprise. The school-enterprise joint training mode can start to establish part-time teachers outside school, and then explore the management and operation mechanism of part-time teachers. As shown in figure 3 below, it can be seen from the school-enterprise composition. After the school-enterprise joint training, the school can hire outstanding accounting engineers as part-time teachers and tutors. Which can complement the school engineering education required double-qualified teachers. By hiring school teachers as part-time accounting engineers, the company has expanded its ranks of senior accountants. Through this form, the two sides achieved complementary win-win.

![Figure 3. School-enterprise joint innovation talent models](image3)

3.3. Practice teaching based on social needs

In the process of traditional accounting practice course and science teaching, the teacher usually takes the background and growing experience of the students into account, that is to say, teachers should have deep understanding of the context and culture of the students. At the same time, influenced by their own
computer tech environment, the teaching process can mainly reflect the computer tech context of the students and the teacher, but pay less attention to the computer tech context of the society. With the change and development of the times, it should clearly realize that the society are the fundamental driving force for the realization of the value of accounting practice course and science teaching works, so its teaching should consider the acceptance of the society, not only around the works and the author.

When any students is reading an accounting practice course and science teaching work, the concept and consciousness of the first existence in his heart will have a certain impact on his reading and understanding of accounting practice course and science teaching works. The student's concept and consciousness all come from his life, that is, his environment, the culture he received, or his growing experience, which is what we call the student's context culture. Society of different ages, different regions, different computer tech forms and different religious beliefs will have different needs for accounting practice course and science teaching works. Therefore, for teachers, in the process of teaching accounting practice course and science teaching works, the first thing to consider is who is the audience of the works, that is, who will choose to use these works, and then to understand the computer tech environment of these people, so as to make corresponding adjustments to the original accounting practice course and science teaching works, so that they can more meet the needs of these society, so as to achieve better teaching results. For example, in the process of teaching, teachers often use short sentences to make society more receptive to the work. It should be noted that the teacher should first ensure that the content of the student’s works is consistent with that of the original work. On this basis, through the understanding of the users, the fusion and embodiment of the student's context and culture can be realized. In addition, most teachers of different works can include people of any age, which requires teachers to timely transform their identity in the process of teaching accounting practice course and science teaching works, so that they can meet the needs of different society for different accounting practice course and science teaching works from different perspectives.

4. The theoretical framework of innovation accounting talent training mode

School-enterprise joint innovation accounting talent training mode is designed based on the educational concept of openness, cooperation, collaboration and innovation. It avoids the defects of traditional cultivation mode, such as single subject and relatively closed. It promotes the coordination between universities and government departments, industry associations, enterprises and institutions, and foreign educational institutions. Finally we form an innovative effect of accounting personnel training mode, such as talent training complementary advantages, talent training resources sharing, and talent training ability synchronization, in which the process is as shown in figure 4 below.

![Figure 4. The theoretical framework of innovation accounting talent training mode](image-url)
5. Conclusion
School-enterprise cooperation is one of the ways to reform the talent training mode in colleges and universities. The school should actively use computer technology, and establish the operation and management mechanism of complementary advantages and resource sharing, which will make the talent training more scientific and standardized\textsuperscript{[5-6]}.

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