Analysis of Teaching Dilemma and Path Choice of Comprehensive Accounting Training Course Based on Computer-aided Technology

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Abstract. With the development of computer and the continuous development of science and technology, people are now in the era of rapid development of information. The arrival of the "Internet" era has a certain impact on the current education model. Traditional teaching concepts and modes can no longer meet the needs of current social development. Under the background of "Internet", the comprehensive training courses of accounting in higher vocational colleges should be continuously optimized and improved. In the course of the implementation of the comprehensive accounting training course, the main role of students is brought into full play, students' interest in learning in the teaching process is stimulated, students' practical operation ability is greatly improved, and problems in future work can be solved better based on computer-aided technology by using existing knowledge.

Keywords: Internet, Accounting, Comprehensive Training Course, Dilemma, Path Choice

1. Introduction

The Internet era has a tremendous impact on people's daily life. Nowadays, people cannot live without the Internet. The emergence of the Internet not only brings great convenience to people's daily life, but also promotes the rapid development of various industries. New concepts such as big data continue to penetrate into various industries, accelerating the development of financial information, making the accounting industry attracted widespread attention, and the social demand for accounting talents is growing. Higher vocational colleges, as an important place for personnel training, should shoulder the responsibility of training accounting professionals, change the traditional teaching mode in the teaching process, constantly improve the comprehensive training courses, and formulate a scientific and reasonable teaching mode according to the needs of social development and the specific
situation of students[1].

2. The background of the teaching reform of accounting comprehensive training course

In the "Internet" era, people's life has become more information-based, not only reflected in the daily life of information technology, but also in various fields of work has been widely used, accounting functions have also changed. In the process of teaching, it should change the traditional teaching methods and set up an education model as shown in figure 1 below, based on the needs of current social development. Only in this way can it better ensure that financial personnel use big data to make a reasonable forecast of the business situation of enterprises and effectively control risks. In the process of education, higher vocational colleges should combine professional attributes with social development trends, fully reflect the development trend of economic globalization in the teaching objectives of Higher Vocational Accounting specialty, and coordinate the teaching reform with the current accounting reform. In the network era, although some universities have changed the traditional teaching mode, most vocational colleges still pay more attention to the cultivation of students' basic accounting ability from the perspective of current development, which leads to that students' skills cannot meet the needs of current social development. In the Internet era, students cannot make full use of Internet technology for daily work operations, which will not only affect the personal development of students, but also hinder the development of enterprises to a certain extent[2].

![Figure 1. The education model under computer tech times.](image)

3. The realistic predicament faced by the teaching of accounting comprehensive practical training course

3.1. Lack of training of post cooperation ability

Although in the current specific teaching process, higher vocational colleges have made some changes to the traditional accounting teaching mode, but still face many difficulties in the specific teaching process, the most important of which is the lack of post cooperation ability training. In the traditional accounting practice teaching process, relevant colleges only focus on training students' theoretical knowledge, so that financial personnel can complete their tasks according to their roles. In the course of comprehensive accounting training, teachers generally adopt the teaching mode of one person and more posts. Students need to complete some post tasks in the process of learning, which will lead to students unable to correctly understand the work. When students enter the social work, it is difficult to distinguish between positions because they have no clear understanding of the position. Because a student has many duties in the learning process, they lack the sense of teamwork, so it is impossible to communicate and cooperate with others in the work. Under the background of "Internet", the emergence of financial sharing services has changed the traditional working
environment of financial personnel, but also led to some changes in the workflow, so that financial personnel need good communication skills in the specific workflow in order to better complete the job.

3.2. Lack of ability to solve sudden problems

In addition to not fully understanding the current situation, the lack of ability to solve sudden issues is also a major problem. At present, manual accounting and computerized accounting are the most important teaching methods in the course of comprehensive training courses. Manual accounting is mainly to complete the relevant accounts of enterprises by hand. Computerized accounting is to complete the relevant statements by computer. Students must master these two working abilities in the process of learning. Students often operate well in the learning process, but after putting into work, there will be many problems, because students do not need to consider any risk factors in the teaching process, so most of the operations are completed in an ideal state. Students in such a teaching mode for a long time, the ability to solve sudden problems will continue to decline, with the passage of time, students will not have good practical ability. Even if students have good results in the learning process, but after putting into work, once there are some sudden problems, students will appear helpless, serious circumstances, but also cause certain economic losses to enterprises.

3.3. Lack of awareness of accounting data and information

At present, the development of enterprises involves many fields, which will produce a large amount of data information. Accountants need to have a good understanding of data information, but from the current development of teaching, students' understanding of accounting data is seriously inadequate. In the course of carrying out the comprehensive training course of accounting simulation in higher vocational colleges, the process of document circulation is erased. The documents that students come into contact with are the final link, and all documents have a unified standard. Therefore, students do not need to judge and analyze the data on the current documents, resulting in students' lack of profound information on accounting data. In the context of the big data era, data information is very important. In-depth analysis and collation of data information can promote better development of enterprises. Therefore, accountants should have good ability of data processing and analysis[3].

4. The path choice of the teaching reform of accounting comprehensive practical training course

4.1. Shaping the simulated business social environment and highlighting the cultivation of post cooperation ability

In order to train accountants with high comprehensive quality in the process of education, it is necessary to reform the current comprehensive accounting training course effectively. Firstly, in the process of teaching, it should form a simulated business and social environment to cultivate students' post collaboration ability. In the context of the Internet, traditional accounting is difficult to solve some financial data generated in the process of enterprise development. Therefore, higher vocational colleges should change the skills of accounting talents in the teaching process, constantly innovate the teaching mode. In the teaching process, the virtual business social environment training platform should be adopted to bring students into the real business social environment, so that students can better understand the problems that may be faced in the specific work. In addition to simulating the
social environment in the process of teaching, students' management communication ability and comprehensive decision-making ability should be constantly trained. Accountants play a very important role in the development of enterprises. Therefore, accountants not only have professional skills, but also have other professional skills, so as to better invest in accounting work.

4.2. Providing real business data and paying attention to cultivating the ability to solve sudden problems

Some data used in the training process of accounting talents in higher vocational colleges are the final link. Students do not need to consider any risk factors in the process of accounting, so students do not have a good ability to solve problems, especially for some unexpected problems. Faced with these problems, vocational colleges should provide students with real business data in the teaching process, and constantly improve students' ability to solve unexpected problems. In the process of selecting documents, we should establish scientific and reasonable original documents, and add some wrong original documents appropriately. In the process of selecting business data, it is better to take the actual enterprise as an example[4].

4.3. To carry out online and offline interactive teaching

With the continuous development of science and technology, people are in the era of rapid development of information technology, and network education has become very common. Therefore, in the course of teaching comprehensive accounting training courses, online and offline teaching should be fully integrated to enable students to have a profound understanding of accounting information. Under the network environment, the comprehensive training teaching resources show a diversified development trend. On this basis, we make full use of the network platform for training and teaching, fully combine classroom teaching and network teaching, break the limitations of time and space in the traditional teaching process, and enable students to learn at anytime and anywhere. In the teaching process, it should give full play to the extension of network resources, change the single output mode of traditional accounting statements, and present accounting statements to students in the following forms as shown in figure 2, so that students can better understand accounting data information. At the same time, it can also constantly stimulate students' interest in learning. In the teaching process of fully communicating with enterprises, it can timely understand the needs of enterprises for talents and better cultivate talents needed by society[5].

![Figure 2](image.png)

Figure 2. Accounting statements forms to be present.

5. Conclusion

In summary, in the Internet era, it is necessary to change the traditional teaching concept, optimize and improve the existing comprehensive accounting training courses, and follow the steps of social
development. This is not only conducive to the better development of accounting education, but also conducive to the better development of our economy\cite{6}.

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