Exploring the Teaching Model of Financial Accounting for Vocational Undergraduate Students under the Background of Big Data

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Abstract: In the context of big data, the teaching of financial accounting for vocational undergraduate students needs to be continuously optimized and innovated. This article provides a brief analysis of the current situation of financial accounting teaching for vocational undergraduate students. It also analyzes the phenomena of outdated teaching concepts, outdated teaching content, and unreasonable teaching objectives in the current teaching of financial accounting for vocational undergraduate students. It proposes the idea of innovating teaching concepts in current teaching work, clarifying teaching objectives, integrating flipped classroom reform teaching mode, and introducing project-based teaching method to improve teaching efficiency, so as to achieve more efficient teaching guidance for students.

Keywords: Big Data; Vocational Undergraduate Degree; Financial Accounting

1.Introduction

In the context of big data, the teaching of financial accounting in vocational colleges should be systematic, complete, and comprehensive. Vocational colleges should clarify the current teaching needs of the financial accounting major, refer to the development and changes of the industry and the business reform status of enterprises, and reasonably formulate and create teaching courses to ensure the integrity of financial accounting teaching and improve students' learning efficiency.

2.Current situation of financial accounting teaching for vocational undergraduate students

2.1 Backward teaching philosophy

The teaching of financial accounting for vocational undergraduate students should be reformed, optimized, and adjusted in the current digital and information age. However, in the teaching process, schools and teachers still have various cognitive biases, leading to the inability to improve teaching efficiency. Although vocational undergraduate colleges have improved their internal teaching software and hardware facilities after years of development, they still use outdated teaching ideas and methods during their teaching period. Financial accounting teachers use traditional teaching methods to implement cramming and indoctrination based course explanation strategies, guide students to learn and explore relevant financial accounting theoretical knowledge, blindly require students to memorize the corresponding knowledge points, as well as fail to integrate practical education elements of financial accounting courses into the teaching process.

2.2 Course teaching content lags behind

In the new era, the teaching of financial accounting for vocational undergraduate students should keep up with the times. Schools and teachers should innovate, adjust, optimize, and improve the existing teaching materials, financial accounting teaching content, practical teaching bases, and training rooms in their teaching work, and implement refined teaching guidance for vocational undergraduate financial accounting students based on the development and transformation needs of industries and enterprises. However, due to the lack of communication and communication between most professional undergraduate financial accounting

teachers and the outside world, their knowledge of financial accounting is severely outdated. For example, they have implemented the integration of industry and finance within the current enterprise, and have also attempted to digitize, paperless, and information-based development of financial accounting. However, most vocational undergraduate teachers still combine traditional teaching materials to carry out a single teaching task in financial accounting teaching, which makes the knowledge and skills mastered by students too limited, making it difficult for them to quickly adapt to the working environment of enterprises after completing their studies.

3.Analysis of innovative strategies for financial accounting teaching in vocational undergraduate education in today's big data environment

3.1 Updating teaching philosophy

In the new era, the teaching of financial accounting for vocational undergraduate students should have the characteristics of the times. Schools and teachers need to update corresponding teaching concepts and ideas in a timely manner, adopt diversified teaching management work, and improve students' learning efficiency. Currently, schools and teachers need to seize the opportunity of industry education integration, communicate with enterprises and industry associations, and develop diversified teaching software, in order to create a complete curriculum system. Schools can engage in communication and cooperation with enterprises to jointly develop and create micro courses and cloud classes. Relying on an online and offline integrated teaching mode, students are guided to use the work experience and data of enterprises to complete the learning and exploration of relevant knowledge points during the learning process. In financial accounting, schools and enterprises need to engage in communication and cooperation to jointly cultivate students' accounting skills, with a focus on enhancing their comprehensive budget management abilities. In this process, relying on an online+offline teaching model can promote efficient communication between teachers and students, and stimulate students' enthusiasm and initiative.

3.2 Clarifying teaching objectives

In the new era, vocational undergraduate colleges should clarify corresponding teaching objectives in the process of cultivating innovative and practical talents. Schools and enterprises should carry out joint collaboration to jointly establish teaching objectives for the financial accounting major, and promote teachers to deeply reform teaching models and structures during the teaching process. Firstly, schools need to enrich and improve the existing teaching content based on their teaching positioning, and at the same time, schools and enterprises should also clarify their respective needs. For example, schools need to improve student employment rates, and enterprises need to complete talent management reserves through school enterprise cooperation, reducing the subsequent training costs for related specialized talents. Therefore, schools and enterprises need to jointly set curriculum and teaching objectives, and complete the innovation and creation of practical courses and teaching models based on their respective interests and demands, in order to improve students' learning efficiency. In this process, schools need to focus on strengthening the cultivation and improvement of students' professional abilities and the operation ability of information technology software and hardware facilities, and implement high-quality and efficient teaching guidance for students in the current environment of industry finance integration and financial accounting integration. In addition, during the teaching process, schools should also innovate their existing teaching methods, introduce more digital teaching content, and improve students' learning efficiency. Schools can also invite outstanding employees from enterprises to implement practical education guidance for students, establish clear learning goals for students, and enable them to have a clear learning focus and direction during the learning process, so as to reduce students' academic pressure, and complete the refinement of talent cultivation. In summary, in the current context of big data, vocational colleges should reasonably set their existing teaching objectives in the process of implementing innovative financial accounting teaching models to ensure that relevant specialized talents possess specialized knowledge and skills after completing their studies.

3.3 Integrating flipped classrooms and innovating classroom teaching models

In today's big data environment, financial accounting teaching in vocational undergraduate colleges needs to be continuously innovated. In the process of innovating and optimizing classroom teaching models, schools need to combine flipped classroom teaching ideas and teaching concepts to implement more efficient teaching guidance for students. Specifically, in the context of big data, schools have the internal and external conditions to carry out flipped classroom teaching relying on online teaching resources and

online media. In the context of big data, schools need to fully enhance students' ability to learn independently. In flipped classrooms, teachers need to set corresponding teaching goals and plans in a reasonable manner. In this stage, teachers need to guide students to learn the course knowledge points in advance. Teachers need to transmit the course knowledge to students in the form of electronic courseware, guide students to complete the learning of the course knowledge points in advance on the internet and mobile intelligent terminal devices. Through preview testing, teachers can analyze the problems that students face during the autonomous preview process, clarify classroom teaching objectives and directions, and make classroom teaching more targeted and focused. In the subsequent classroom teaching process, teachers need to guide students to explore, exchange, learn in groups, and transfer more classroom time to students, so as to achieve more precise and efficient learning of financial accounting professional knowledge points. Students need to use big data resources in this section to explore practical cases involved in course knowledge. Through learning and analyzing the cases, students are guided to communicate with each other to complete the learning and exploration of course knowledge points. Afterwards, the teacher explains the key points and points of knowledge based on the learning situation of each group. After completing the financial accounting classroom teaching, teachers should analyze the shortcomings and shortcomings of each student in the learning process, send corresponding learning materials and courseware to them, so that they can combine the corresponding courseware for more detailed and efficient learning after class, and improve students' learning efficiency. Therefore, in the context of big data, the combination of vocational undergraduate financial accounting teaching and flipped classroom teaching mode needs to achieve effective linkage before, during, and after class, to ensure that students can learn relevant knowledge points in a more detailed, efficient, and comprehensive manner during the learning process.

4. Conclusion

Overall, in the current context of big data, vocational undergraduate colleges need to create a comprehensive teaching model in the financial accounting teaching process, integrate more refined teaching work, and combine the dynamic teaching management model throughout the entire process to achieve efficient online and offline teaching guidance for students.

References

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