



# Discussion on Continuing Education of College Accountants under the Background of Big Data Era

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**Abstract:** In recent years, big data technology has gradually entered people's lives. All walks of life use big data technology to break the traditional data management method. The scale of data and the type of data processing are more diversified. The application makes the work of accountants more convenient, and also provides a broad space for the reform of accounting education. This paper takes the new characteristics of college accounting continuing education under the background of big data technology as the breakthrough point, expounds the problems existing in accounting continuing education under the background of big data, and puts forward specific measures to strengthen accounting continuing education, aiming to provide continuing education and development assistance for college accountants.

**Keywords:** big data era, college accounting, continuing education

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## 1. Introduction

With the deepening of the reform of the higher education system, the independent legal person status of colleges and universities has been gradually established, and new situations such as the diversification of colleges and universities' investment entities, the multi-channel funding of colleges, the diversification of school-running forms, the socialization of logistics support, and the marketization of economic behavior are emerging one after another. Work is facing unprecedented challenges. With the continuous deepening of accounting reform, accounting-related theories are more abundant, relevant laws and regulations are more perfect, accounting treatment methods are changing with each passing day, and the requirements for accountants are getting higher and higher. Under the new normal environment of the economy, especially the implementation of the new "Accounting Law" in 2017, the qualifications for accounting practitioners have been cancelled. Therefore, how to do a good job in the continuing education and training of college accountants in the context of big data is a challenge faced by accounting managers. one of the problems.

## 2. The concept of big data

Internet Data Center (IDC) definition of "big data": "big data" refers to a new generation of architecture and Technology, use it to describe and define the massive data generated in the era of information explosion, and name the technological development and innovation related to it. Big data has 4V characteristics, first, massive data scale (Volume); second, rapid data flow (Velocity), which is also fundamentally different from traditional data mining technology; third, diverse data types (Variety); Fourth, the value density is low and the commercial value is high (Value). The essence of big data is to promote a change in people's thinking when collecting, processing and using data, and these changes will change the technology and method of understanding and studying socio-economic phenomena.

## 3. Problems existing in college accounting continuing education in the era of big data

### 3.1 The concept of continuing education and training of accounting in colleges and universities is not strong

The development of the school is inseparable from the guarantee of funds, and the fund raising, arrangement and use are all the efforts of the college accountants. The development of colleges and universities is dynamic. In order to develop better, accountants need to provide accurate and detailed accounting information to provide a scientific basis for management decision-making. Sometimes accountants also directly participate in the negotiation of economic business matters and the verification of contract documents. But at present, not only the leaders at all levels in my country's colleges and universities

do not pay attention to it, but a considerable number of accountants themselves also have gaps in their understanding of continuing education. The focus of college work is toward teaching and scientific research, and finance serves as a logistical guarantee for teaching and scientific research. The leaders in charge do not know enough about financial work, nor do they pay enough attention to the continuing education of accountants. Continuing education for accountants is a long-term process, and its effect is difficult to get immediate results. Many college leaders believe that it cannot directly bring benefits to the school, and they think that the participation of accountants in continuing education will delay time and affect normal work. Continuing education of personnel invests too much money and time.

### **3.2 The form of continuing education and training of accounting in colleges and universities is too monotonous**

On the one hand, in the accounting continuing education classroom, teachers' teaching content is often based on exams, and summarizes the key points against the textbooks. For communication, there is a single teaching mode in which teachers speak and students listen. On the other hand, accounting continuing education will be completed in about two days, with unified arrangement and centralized training. This kind of lecture method with short training time and more content will result in poor students' ability to absorb knowledge and unsatisfactory teaching effect.

### **3.3 The quality of continuing education teachers in accounting in colleges and universities is not high**

The organization and teaching of the continuing education of accountants is mainly carried out by various training institutions recognized by the financial authorities. At present, my country's continuing education teachers are mainly composed of college teachers, personnel from accounting departments, certified public accountants from accounting firms and industry experts, but most of them are part-timers, receive tasks temporarily, and generally do not have sufficient time to prepare lessons. Teachers in colleges and universities are mainly engaged in theoretical research work, and have little contact with accounting practice, which is easy to cause the phenomenon of "emphasizing theory and neglecting practice" in training. The personnel in the accounting department are mainly responsible for policy interpretation. Although they have a better understanding of relevant laws and regulations, most of them do not have solid basic accounting work experience, do not have a comprehensive and systematic accounting theory, and the explanation lacks theoretical height. Without rich teaching experience, their teaching effect is not ideal. Some teachers from accounting firms are experts in accounting practice. They are very helpful to deal with the daily accounting study, but it is easy to form the phenomenon of "emphasizing practice and neglecting theory". Colleges and universities themselves are places where talents gather, and accounting practitioners in colleges and universities have higher requirements for the level of teachers.

## **4. Countermeasures to improve the continuing education of accounting in colleges and universities under the background of big data era**

### **4.1 Strengthen management and optimize the performance of online education platform**

In the big data environment, the online education platform has become an important form of accounting continuing education. In order to ensure the learning effect, the government management department must strengthen the management of the online education platform, and further optimize the performance of the platform based on the big data technology: First, relevant departments should strengthen the Supervise the online teaching platform and improve the performance of the online education platform. For example, in view of the defects of unstable video playback on the online education platform, the management department needs to strengthen the construction of its hardware facilities to improve its performance. The second is to establish special funds for updating equipment. For example, the accounting continuing education management department should upgrade and transform the online education platform in a timely manner to ensure that the platform performance is always in a stable state.

### **4.2 Build a network communication platform and establish an experience sharing system for experience sharing and knowledge innovation**

The Internet has become an important tool for people to communicate with each other. The network communication platform is to use the Internet as a platform for communication and sharing. Comprehensive use of network carriers to achieve the exchange of ideas between two parties or even multiple parties. Use e-mail, WeChat, QQ group, Weibo, blog and other social media platforms to improve the breadth of communication and maximize the selectivity and equality of social network information. Accounting practitioners in colleges and universities can post their own experience in special cases

and handling methods of unconventional business on the Internet for reference and discussion by industry personnel, or they can ask their own questions, communicate with everyone, and solve them together, so as to make continuing education more flexible efficient.

#### **4.3 Innovative online accounting continuing education and training mechanism, content and form**

Because network accounting continuing education is built on the basis of information technology and computer system, as a new teaching mode, it has great advantages. This can not only shorten the learning psychology of students, but also break the shackles of traditional teaching methods, so that accountants can learn independently in the training of online continuing education; it is necessary to further improve the training system of online accounting continuing education and the construction of teaching staff to ensure that online accounting Continuing education has achieved good practical results; in order to increase the recognition of accountants for online accounting continuing education, the form of continuing education should be innovated, and the use of multimedia to teach, provide accountants with more colorful pictures and improve accountants' attention. . At the same time, it is necessary to expand the content of knowledge, and further improve the comprehensive quality of accountants in my country by strengthening information technology knowledge, foreign language knowledge, accounting standards, laws and regulations and other related education.

### **References**

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