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Integrated Education Model of Information Technology and Financial Accounting

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ABSTRACT

In this paper, the research status at home and abroad as the background, from the perspective of constructivism learning theory and teaching model, a preliminary analysis based on Constructivism curriculum integration of information technology and accounting process should be discussed, the definition of core concepts, information technology and accounting curriculum integration research value, research objectives, contents and research the ideas and methods, finally, summarizes the connotation, goals and ways of the integration of information technology and accounting course.

Keywords: constructivism, information technology accounting, curriculum integration, integrated education, accounting education model

INTRODUCTION

Human beings have entered the information society represented by the information technology revolution, and the information technology environment is changing people's living environment, production, life style and their thinking habits. Accounting environment is also faced with the great influence of information technology. For example, information technology has changed the traditional accounting treatment and the use of information technology, and with a high degree of integration of financial and business information processing, provides a broad prospect for the accounting business accounting to traditional management and decision-making, to create favorable conditions for the development and innovation of accounting theory.

This contrasts sharply with the pattern of accounting education as a kind of education people handling and use of accounting education system of financial information and participate in the management activities is relatively backward, accounting education is still in accordance with the traditional accounting business process and system structure, make each other the inevitable connection or dependent on the relationship between information technology and accounting education between the two free and alone. With "two hot", "two skins" can be figuratively information technology and accounting education two completely separate status, for example, in the low grade "Computer Culture Foundation", "computer application foundation" and "Database Principle" courses, set up "information technology and financial accounting or accounting the information system" Curriculum in high grade, thus forming the teaching of information technology and the teaching of accounting major separation of "two skins" phenomenon, and not into the accounting information technology from first to last the doors of professional basic courses and specialized courses teaching. This situation makes the traditional accounting education model face challenges, that is, the scope, objectives and functions of the traditional accounting education model cannot meet the diversified needs of the growing accounting information.

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Contribution of this paper to the literature

- The future of information technology and accounting education model proposed ways and development.
- Comparison of Chinese and foreign accounting education system.

As far as the United States is concerned, the reform of accounting education mode is being carried out with greater strength and far-reaching influence. For example, the accounting department of Brigham Young University will ever set up independently of the intermediate accounting, cost accounting, management accounting, auditing, accounting information system integration into the core curriculum of a comprehensive 24 credits, in order to cultivate highly comprehensive ability of accounting personnel (Beed, 1998; Elena Escalera-Chavez, et al., 2017; Gercek, 2017; Chen, 2017). The accounting department of Illinois university designs a new model of accounting education according to the generation, utilization and control of accounting information. The reform of accounting teaching mode in these two universities provides a new idea for us, is not to the existing accounting education mode of tinkering as the goal, but more information on operation of accounting rules, and information technology integration, business process to design a new education mode of accounting, information technology and accounting professional course of internal consistency and logic to facilitate integrated financial, business and information technology integration, complete financial responsibility and accounting for the entrusted responsibility management measure and report to the new mode of accounting education scientific and systematic point of view, this is the development trend of information technology and accounting education, has practical significance and theoretical significance to study the relationship between.

In our country, an accountant who accepted accounting as an early information system was professor She Xuying. In 1980, he began to put forward the point of view in the article "from the point of view of development, which is the subject attribute of accounting". At present, the representative view in our country was put forward by Professor Ge Jiashu and Tang Yuhua in 1983. They think: "accounting is to improve the economic interests of enterprises and units, to strengthen economic management and establish a financial information to provide the economic information system."

From the angle of integration of information technology and financial accounting education model, this paper explores ways to solve these problems.

REVIEW OF RESEARCH STATUS AT HOME AND ABROAD

Today, mankind has entered the information technology revolution as the representative of the information society, information technology (including information technology, network technology, computer technology and communication technology) environment is changing the living environment, production and life style and thinking habits. Although the integration of information technology and curriculum has been carried out both at home and abroad for many years, so far, many teachers (and even the whole educational circle) still have a one-sided or even wrong understanding of the integration of information technology and curriculum. For example, a few teachers still put the integration of information technology and curriculum is regarded as a kind of fashion, not clear the implementation of information technology and curriculum integration is to what purpose, just because we are in the application of information technology, or is the call of the government information technology application to application. Many teachers only integrate information technology and curriculum as a tool for modern teaching, a means or a way to learn information technology more effectively.

To sum up, these mistakes or one-sided understanding involve the following three aspects: 1, the goal of the integration of information technology and curriculum is not clear - - why is it not necessary to integrate? 2, the connotation (essence) of the integration of information technology and curriculum is not clear - - what is integration is not known. 3, the ways and means of integrating information technology and curriculum are not mastered - not knowing how to integrate. Any theory about the integration of information technology and curriculum must be able to make a scientific analysis and answer to these three basic questions, and this answer should be tested by

Table 1. Modern information technology environment accounting research teaching mode based

1	The shortage of bilingual high-end accounting personnel.
2	Lack of advanced composite accounting talents.
3	The teaching mode of accounting in Colleges and universities is unitary, and the training of accounting talents is homogeneous.

Table 2. The status quo of international advanced accounting talents education system

America	The United States began to implement from 2004 CPA (Certified Public Accountant) computerized examination, the content and form of the examination of the corresponding change with the new mode of examination to assess the level of access to CPA's judgment analysis ability and professional technical knowledge. 2002 - Sarbanes Oxley act, requires a lot of CPA to all levels of staff training act meaning and to speak in the audit committee meeting that, in the United States personnel training in accounting education, not only pay attention to the cultivation of high-end business accounting skills, but also pay attention to the training of the occupation ability of Eq.
Japan	Accounting education in Japan consists of two parts, including institution education and enterprise follow-up training. The former is composed of different levels of education system such as the high school, occupation colleges, universities and graduate schools. The purpose is to develop different levels of accounting personnel, to meet the different needs of enterprises; the latter is the cultivation of enterprise management and decision making of high-end accounting personnel comprehensive ability, and also make high-end accounting personnel of knowledge update and supplement of the updated accounting regulations, accounting concept, to promote its development, improve the level of. Visible, Japan with the times of accounting personnel training philosophy is worth learning.
Canada	In a comprehensive survey of the Canadian Institute of certified public accountants, the 147 competencies required by the CPA are sorted, the ability to rank in the top eight are: The application of continuous occupation moral standards; exercise a high level of professional judgment; the relevant information and data security of the organization and its customers; the protection of the public interest in the work; professional ability range; according to the occupation related guidelines and policies, expression, analysis and processing operations; ensure the reliability of financial information system in line with the requirements of customers; the financial statements (Herremans. 1992). Therefore, Canada attaches great importance to the ability of accounting personnel, in addition to the emphasis on ability, also requires high-end accounting personnel should have CPA expression of leadership and management ability, and the ability to communicate with people and other soft skills; to obtain qualification of accounting personnel are strictly controlled, CPA education is a combination of school education and professional education; the two is to emphasize the practical work and experience combined; three is the emphasis on work ability and professional technology combination. And will continue as the only way. In the follow-up education requirements, in order to enhance the professional competence, we must obtain the qualifications of Certified Financial Accountants and master of business administration, so as to achieve the continuous education of accounting training.

teaching practice at all levels of schools. It is thus clear that the research and the conclusion of these three basic questions are the core contents of the theory of information technology and curriculum integration.

At present, the domestic and the research status we called "two hot", "two skins", namely in the low grade "Computer Culture Foundation", "computer application foundation" and "database" course, set up "information technology and financial accounting" or "accounting information system" Curriculum in high grade, thus forming the accounting professional teaching and information technology the separation of "two skins" phenomenon, and not into the accounting information technology from first to last the doors of professional basic courses and specialized courses teaching.

China accounting personnel are widely distributed in various industries and fields, the total number of the country's human resources accounting personnel reached nearly 10%, under the background of economic globalization, enterprises want to join the world economy stage, must enhance the core competitiveness, cultivate high-end accounting personnel. Many developed countries in the world, such as the United States, Canada, Japan and other practices, are worth learning and learning. As shown in **Table 1**, these countries pay great attention to the education system of high-end accounting talents.

Table 3. Drawing on international experience to promote the training mode of China's high-end information technology accounting talents

1	Clear accounting training target, pay attention to the structure optimization of knowledge system.
2	Improve the curriculum and improve the quality of accounting personnel training
3	School enterprise cooperation and transnational training.
4	Personnel training should pay equal attention to both professional skills and professional ethics, and pay equal attention to both knowledge and ability.

In the environment of economic globalization, China's high-end accounting personnel gap is large, the overall strength is not strong, and the accounting personnel structure is unbalanced, the university accounting teaching model is single, accounting personnel training homogenization (Beed, 1998). The traditional accounting teaching China is on the blackboard and chalk as the main mode of transmission of knowledge, the teaching methods are single, students lack of initiative and creativity in the classroom; enterprises of the accounting personnel training process, also mainly focus on the accounting aspect, the potential demand for senior personnel ignore enterprises to carry out the international market; globalization competition is essential for senior accounting personnel with the vision of globalization, the globalization competition era is coming, the necessary requirement in the setting of financial courses, to have the vision of globalization, change passive teaching mode; at the same time also requires enterprises with international vision of the accounting personnel should follow up education.

The Ministry of Finance in September 2005 officially launched the project to cultivate senior accounting personnel and issued the "national accounting leading (reserve) personnel training ten year plan", planning from the six aspects of the Chinese senior accounting personnel training to the relevant provisions, one is the goal of the task, two is the organization leadership, three is the selection of students. Four is the training organization, training mode is five, six is the elimination mechanism etc. In December 10, 2005, the Ministry of Finance held the first stage for enterprise class high talent training class in Shanghai National Accounting Institute to time, officially opened the prelude to the project of national accounting leading high-end talent cultivation in talents. The accounting profession in the long-term talent development plan "issued by the Ministry of Finance (2010 - 2020) clearly pointed out that the Ministry of Finance issued, senior accounting personnel training of large enterprises, not only to be familiar with the rules of the market and business; to master the information technology and internal control, and to master the international trade and financial law; we should be able to participate in the management of operational and strategic decision making, but also to grasp the development trend of the industry; should not only be able to solve complex economic problems, but also has the ability of cross culture communication.

According to the present situation, in the comparison of domestic and international high-end accounting personnel training mode on the basis of the training mode of Chinese concise, selection and training with international vision, occupation moral, practical experience, knowledge structure, innovation ability of high level, complex high-end accounting personnel, plays a leading role in Chinese accounting industry. Make a contribution to the economic construction of Chinese.

THE DEFINITION OF THE CORE CONCEPT OF THE INTEGRATION FRAMEWORK OF INFORMATION TECHNOLOGY ACCOUNTING COURSE BASED ON CONSTRUCTIVISM

Constructivism

Constructivism is also translated as structuralism. It is a branch of cognitive psychology. Constructivism holds that knowledge is not taught by teachers, but learners in certain contexts that the social and cultural background, with the help of other people (including teachers and learning partners) help, use the necessary learning materials, through the construction of meaning and. Because cognitive development is closely related to the process of individual learning, therefore the use of Constructivism can better explain the cognitive rules of the learning process, which can be used to explain how the concept of how learning takes place, how meaning is

constructed, and the formation of the ideal learning environment should include what main factors. In a word, under the guidance of constructivism, a new and effective cognitive learning theory can be formed, and an ideal constructivist learning environment can be realized.

Information Technology Accounting

Information technology accounting is often misleading as accounting for the information technology industry. The actual meaning of it is the information technology and accounting science depth, tightly formed by fusion of accounting theory and method system, including system information technology, accounting theory and practice of accounting information technology education and learning system etc.. The information technology accounting is guided by the traditional accounting theory and follows the current accounting standards, but the influence of it on the traditional accounting is enormous. It can be considered as the innovation and promotion of the traditional accounting.

Integrated Education Model

Integration refers to the mutual dispersion but between elements or things are closely related, through the joint mechanism, mutual connection, mutual penetration, effective combination and connection, so as to form a coordinated development of the new organic whole process and state. The process and state of integration are characterized by: 1. The dispersion and correlation between factors; 2. Overall coordination and comprehensiveness; 3. Institutional and institutional. In a nutshell, integration refers to the process and state of the gradual integration of multiple independent elements or entities into an organic whole in some way. Pattern is a methodology to solve a certain kind of problem. It summarizes, abstracts and abstracts the methods for solving a problem. Model is a kind of guidance, any action under a good guidance, will help to produce a good design program, get the best way to solve the problem, produce twice the result with half the effort, achieve the goal of action.

The integrated education mode is the various elements or things in a certain kind of education behavior repeated, through the establishment of a common mechanism, summed up the formation of a coordinated development of the new organic whole process and the theory of the state. This theory will guide the efficient achievement of the ultimate goal of such educational behavior.

Information Technology Accounting Integration Education Model

In the constructivist education thought, teaching theory and learning theory, to achieve specific goals in accounting teaching, the teaching of information technology under the environment of information technology into accounting education from first to last, summarizes the teaching elements in combination of specific and common mechanism and behavior in the process of state formation teaching structure operable, the relative stability of the theory, so as to form a new pattern of accounting education new coordinated development -- known as information technology integration of accounting education mode.

The Integration of Information Technology and Accounting Courses

The integration of information technology and accounting course is the core of the establishment of information technology integration of accounting education mode, it refers to the theory of the integration of information technology and accounting courses, including the integration of information technology and accounting course objectives or meaning; the integration of information technology and accounting course connotation and essence; the integration of information technology and course of accounting way.

THE RESEARCH VALUE AND DEVELOPMENT TREND OF THE INTEGRATION OF INFORMATION TECHNOLOGY AND ACCOUNTING COURSES

To sum up, is the real significance of the integration of information technology and accounting courses: information technology into accounting education from first to last, in order to build the new accounting education

model with information technology as one of the new - called information technology integration of accounting education mode. The model's goal is to create new, can teachers play a leading role but also can fully reflect the students' subject status of "dominant main body teaching structure" (Willis, 2016), in accordance with the quality education and the requirement of cultivating innovative talents. As the model is highly integrated with information technology, and in the multimedia LAN classroom with student machines, students are organized as the main body, so that students' learning initiative is greatly enhanced. In the learning process, students will be deeply aware of the principle and practice of the integration of financial and business development, and accounting and information technology integration, thus, naturally understand the principle, practice and operation mode under the information technology environment of financial accounting, and greatly enhance the classroom teaching capacity and teaching efficiency. In order to create more value for the organization, the graduates of the accounting profession should actively and actively adapt themselves to the needs of the information society while moving out of the classroom to the society. At the same time, the integration of information technology education model will clearly show the characteristics of the times accounting information society of accounting education, the education mode under the guidance, in the information technology environment, accounting will be more proactive in planning and controlling the development of enterprises.

The Connotation of Information Technology

Information technology plays an increasingly important role in economic and social development. Therefore, it is of great significance to deeply understand and grasp the connotation and development trend of it.

Information technology refers to the technology that can expand the function of human information organs in the aspects of information generation, acquisition, storage, transmission, processing, display and use. It is gradually developing from low level to high level with the development of human's understanding and control of the outside world. In ancient times, humans used their physiological functions to communicate and exchange limited information with gestures, facial expressions and so on. The emergence of language, the invention of writing, the gongs and drums, the horn and the use of fire have enabled mankind to transmit and store information in the initial period in light, sound, text, graphics, images and so on. In modern times, information dissemination technology and storage technology have made breakthrough progress. Information and communication technology breakthrough in 1937, when the American scientist Morse invented the telegrams and code, the "power" into the field of information technology, the information of human activities has entered a new stage. With the telecommunications revolution, information communication cable communication, wireless communication, satellite communication, image communication and continuous emergence of new information transmission tools, such as the telegraph, telephone, radio, fax, television and other unique features. At the same time, the rapid development of recordings, music, videos, CDs and other visual and auditory information storage, information storage technology has also made a breakthrough, realize the information technology of the epoch-making progress. With the development of economy and the progress of science and technology, modern information technology has developed into a comprehensive and high technology. Based on communications, electronics, computers, automation and optoelectronics, it has become the general name for all modern high-tech technologies that generate, store, transform and process images, text, sound, and digital information. It contains a wide range of cell technology, such as optical fiber communication technology, laser communication technology, remote sensing, remote control and artificial intelligence, and other high-tech. This has made breakthroughs in the field of information processing technology in human society. During this period, the generation and application of microelectronic technology, computer technology, laser technology and communication satellite technology made fundamental changes in the process of information processing. Prior to this, although in the process of the development of information technology, information transmission and storage technology continues to change and progress, however, information processing has been directly involved in the people, rely on the human brain to complete. The invention and application of computer have made it possible for people to process and process information effectively from the human brain by means of computers. As the industrial revolution people use the machine instead of heavy manual labor, people's hands were freed, the information revolution instead of people complicated mental computer, part of the mental work implement technology, people's mental liberation.

The New Trend of Information Technology Development

With the rapid development of information technology, new developments in the following two areas require special attention.

Computer as the core technology of information technology, to advanced, diversified development. The special function of computer processing information makes computer technology become the core of modern information technology development, and is advanced and diversified. The trend of development is as follows: on the one hand, the development of electronic information technology to more advanced, the function of electronic computer will be more perfect; at the same time, laser information technology and biological information technology are also developing rapidly. Laser, computer and biological computers will be paid attention to because of their special excellent functions.

Since the mid-20th century until before the 1980s due to electronic technology especially the rapid development of microelectronics technology and improve the performance to price ratio to make electronic information technology become a period of information technology to realize the most important means of electronic computer shows the dominating trend. At present, the electronic information technology is being experienced by the technology of microwave and millimeter wave technology to change in order to make the electronic information technology has made a major breakthrough in the band capacity, signal processing speed and signal recording width etc. to move on to more advanced technology level.

Computer and communication two major information technology organic combination, network technology increasingly important role, computer technology belongs to information processing technology, communication technology belongs to information transmission technology. In their respective stages of independent development, it is difficult to make breakthroughs in information technology. Eric, the pioneer of the Internet industry and the chief technology officer of the Sun Microsystems Inc in the US, said Schmidt, "We always feel that microcomputers are not valuable for isolating each other, and that they are most useful only when they are linked together."

Network technology is becoming more and more important after computer networking. First, the application of network technology makes the energy of the computer realize unlimited expansion, and the information resources have been the most fully utilized. Because a good design can make the network online cumulative strength of each single implant, a computer linked to the network is bigger, more use it, the stronger the power of Internet work is not in the use of personal computers, but in the use of an energy of unlimited expansion of the large computer. The emergence of the Internet has made the information resource the third important resource after material and energy. Second, the development of network technology is beginning to seize the electronic space as the core of information technology, a new round of fierce competition. Computer networking is made up of LAN, Wan and net. That is, the development of the Internet has made the Internet technology rise rapidly. Especially since the commercialization of Internet in the last 4 years, the impact of the Internet revolution has shocked the world. Americans use words to describe change as if the industrial revolution and the Christian Reformation had been added together within a generation. The theory called speed. The Internet makes electronic space is becoming the new frontier of the world after land, sea, sky rushed to seize the advantage, because of who in the electronic space will obtain substantial economic benefit in the development of the network economy, the United States in recent years, the economic development is a real example.

Throughout the development process of accounting information system, each enterprise's internal and external competitive environment, information environment changes will cause the accounting information system design ideas and forms of operation changes. With the advent of the era of Internet economy, the operating environment of enterprises has undergone drastic changes. It not only breaks the concepts and boundaries of the region, but also forms a global competitive market, which leads to the rise and development of e-commerce. E-commerce will be the enterprise's raw material supply, production, sale, and even with the end consumer closely integrated into a new business model, greatly expanding the scope of business transactions. The future accounting

information system is no longer a simple manual imitation, but to make full use of the advanced information technology, to the enterprise accounting principle, work flow and methods to build, to meet the requirements of enterprise management to adapt to rapidly changing, with the future of the enterprise, the social, economic and technological environment of the new system.

The application of computer technology in the field of accounting is started from wage accounting and management of the computer, for a range of financial and business level and continue to expand and deepen, at present, from the financial accounting, management accounting and decision support system for the expansion of the enterprise resource planning (ERP) and the whole supply chain to enterprise supplier management including upstream and downstream customer relationship management, management. The management information system based on computer is a software application platform, in this platform, integrates the modern advanced management thought and management mode, reflecting the practice and process of management efficiency, promote the enterprise internal business process reengineering.

Therefore, the theoretical value of the integration of information technology and accounting course is: will the software platform to integrate the management thought and management mode, combined with the actual situation of enterprises in China, from the height of the theory system and models, thus forming a theoretical framework of accounting information technology integrated education mode. It can not only provide a more mature teaching model for information technology integration of accounting education, improve the quality of teaching, and more accounting information management information of enterprises accounted for 70%, the mature model to be copied, can be applied to enterprise resource planning (ERP) integrated education system integration education, supply chain management information system the integration of education and logistics management information system (Scapens & Jazayeri, 2015).

INFORMATION TECHNOLOGY AND ACCOUNTING CURRICULUM INTEGRATION RESEARCH OBJECTIVES, CONTENT, METHODS AND APPROACHES

Research Objectives and Integration

Since the integration of information technology and accounting course is the core of the establishment of information technology integration of accounting education mode, we should be based on information technology and accounting professional course of internal consistency and logic to facilitate integrated financial, business and information technology integration, the information fusion operation rules, information technology and accounting and business process to design a new model of accounting education under the environment of information technology, information technology integration of accounting education mode. The essence of the integration of information technology and accounting course is through the teaching process of information technology to effectively integrate in the accounting discipline to build a teaching environment (the environment should be able to support the creation of context, inspired thinking, information acquisition, resource sharing, multi interaction, self-exploration, cooperative learning and other aspects of the teaching methods and learning way), this can play the leading role of teachers and can fully reflect the dominant position of students "autonomy inquiry cooperation" for the characteristics of the mode of teaching and learning, and the students' initiative, enthusiasm and creativity to fully play out, make the classroom teaching structure of traditional teacher centered change, change the teaching from teacher centered "teaching structure is the main subject of combining". Eventually to build innovative and practical ability training requirements of the information technology and accounting education deep integration, integration, can play a leading role of the teachers and students to reflect the dominant position of the "dominant main body teaching structure".

Research Contents

The integration of information technology and accounting courses will follow the constructivism theory, educational psychology and information technology and the teaching of accounting rules, according to the information technology and accounting professional course of internal consistency and logical starting point, to

Table 4. The research content of the combination of information technology and traditional accounting education

1	The theoretical basis of information technology and accounting curriculum integration, teaching objects and teaching teachers
2	Research on the design of information technology and accounting curriculum integration, teaching content, curriculum design and teaching material system reform
3	Research on the experiment teaching, teaching form and teaching method of the integration of information technology and Accounting Curriculum
4	The operation and maintenance mechanism of the integration of information technology and accounting courses (including the school mechanism, the school enterprise joint mechanism, the accounting profession and the internal education)
5	The link between the educational profession and the practitioner
6	Research on double practice base and practice environment construction of information technology and accounting course integration
7	Around the above research results of the assessment form, changes and content assessment research; part of the teaching software, examination software and examination questions library system analysis, design and development

explore the integration of information technology and accounting courses, combined with the information technology and the traditional accounting education includes the following research contents:

Research Methods and Approaches

The research is based on the assumption that the integration of information technology and information technology supporting environment accounting course is accounting integrated education mode can be met, including: hardware, software, teaching quality and knowledge structure training etc.. The general idea is to stimulate the institutional thinking of accounting education process reengineering, break the traditional accounting education model, and build a new information accounting education model. Specifically, it is the trend from the perspective of Accounting Business Process Reengineering under the environment of information technology, through the phenomenon, to excavate the essence, the nature and the integration of the results derived by information technology and accounting curriculum integration. In the course of the study, get rid of the past "two hot", "two skins" research ideas, and always adhere to the wide caliber, thick foundation, strengthening quality education reform policy and student-centered educational philosophy as the guiding ideology of the integration of information technology and accounting courses, to teach knowledge, ability, cultivation to improve the quality of education, and ultimately achieve the information technology and accounting education deep integration, integration of the target.

By using the method of the study should be the methods of induction, deduction and in-depth investigation combination, which starts from the basic accounting and intermediate financial accounting of the best starting 11 for information technology and integration, and gradually to the interpretation of other related courses. Throughout the research process, we should investigate and coordinate the views and supply and demand of the accounting, education, practitioners, enterprises and related software suppliers. Analysis from the perspective of information technology, to provide information on the value and use value of information for decision-making and value of information supervision (i.e. generation, use and control) of accounting information circulation operation rule, and to find the best starting point design of the accounting professional education and information technology integration, gradually formed the accounting, finance and audit in three directions with the information technology deep integration, the integration of organic integration (Feucht , 2011).

The implementation steps of the integration of information technology and accounting courses can be divided into five stages, namely, the investigation stage, the analysis stage, the design stage, the modeling stage and the implementation stage.

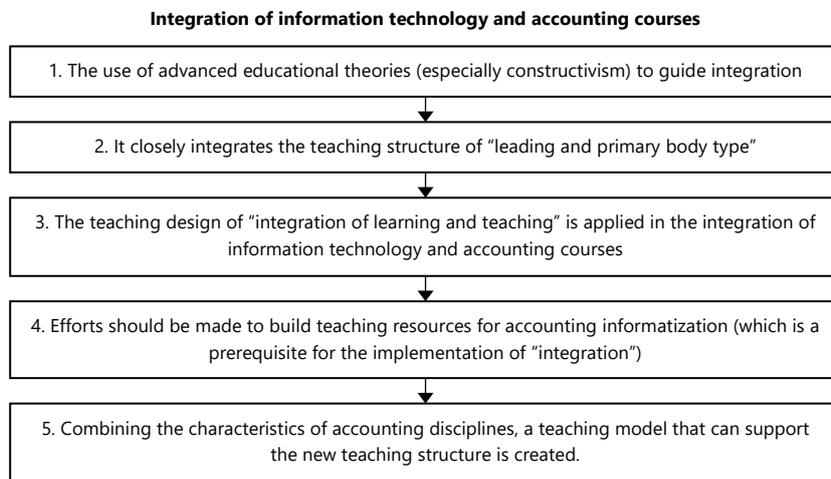


Figure 1. Integration of information technology and accounting courses

CONCLUSION

In summary, the integration of information technology and accounting course is quality education to cultivate students' innovative spirit and practical ability as the goal, to create a teaching environment of accounting information using information technology (rather than the information technology is only used as the auxiliary tool for teaching or learning, the environment should be able to support the creation of context, inspired thinking, information acquisition, resource sharing, multi interaction, self-exploration, cooperative learning and other aspects of the ways of teaching and learning), this can play the leading role of teachers and students can fully reflect the dominant position of the "autonomy inquiry cooperation" for the characteristics of the mode of teaching and learning, the students' initiative and the enthusiasm and creativity is fully displayed, so that the teaching structure of the traditional teacher centered change. Its connotation is that the information technology can be effectively integrated into the teaching course of accounting discipline, and the teaching structure from teacher centered to the teaching structure combining "leading and one subject".

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