Financial Accounting and Tax Management under the Background of the Internet

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Abstract: With the rapid development of Internet finance, the fields of financial accounting and tax management show new characteristics, which further promotes the reform and development of financial accounting and tax management. Based on this, starting from the current problems of Internet financial accounting and tax management, this paper discusses the countermeasures to strengthen Internet financial accounting and tax management. The so-called learning activity is a series of teaching and learning activities in a specific environment. It includes both teaching and learning. Using a study plan to summarize can better reflect an attitude toward students' study plans. There are seven main perspectives on discussing teaching and learning activities in relevant translated works. They are the Angle of teaching content, the Angle of learning or cognitive psychological process, the Angle of teaching principle, the Angle of teaching mode, the Angle of teacher-student relationship, the Angle of stage or process and the Angle of discipline. In the past 20 years, the curriculum and teaching reform of primary education in China has taken teacher-student as the starting point, but its practical effect in curriculum implementation is worth rethinking. At the same time, based on the study of translated works, the author analyzes the exploratory learning activities under the situation of concise problems.

Keywords: Online Finance; Accounting; Tax Administration.

1. INTRODUCTION

With the rapid development and update of Internet information technology, it is widely used in various fields and has a far-reaching impact on all walks of life, as is the case in the financial industry. The deep integration of Internet technology and the financial industry has spawned a new financial model, Internet finance. Its emergence has greatly subverted the operation and management model of the traditional financial industry, quickly promoted the reform of financial accounting and tax management, and made it better meet the development needs of modern enterprises [1]. Internet finance not only brings certain challenges to enterprise accounting and tax management, but also provides valuable development opportunities. Under the background of Internet finance, how to effectively strengthen accounting and tax management is a problem worth pondering.

The so-called "learning activity" is a series of teaching and learning activities in a specific environment. It includes both teaching and learning. According to what I have seen with my own eyes, there are eight aspects to discussing teaching and learning in the translated works. The different angles intersect and overlap, but all highlight some aspect of learning. Understanding these eight different research perspectives and their basic ideas is of great guiding significance for better grasping and understanding language teaching. "Inquiry" and "problem situation" are closely related. Exploratory learning in problem scenarios has been practiced abroad for many years. All translation is an interpretations. We might even say that translation is always a process of interpretation, a process of the translator's interpretation of the words first given to him. Translators must describe the character traits of the characters reflected in the writer's works as accurately as possible, without any deletion, addition or subtraction. The research on this question in our country has been generally answered in Gadamer's interpretation. However, it cannot be ignored that the current method of interpreting the subject of translation is still relatively general and limited to the ontological level of text interpretation and perspective integration in translation. It has not given enough attention and consideration to the methods and means of perspective integration. Theoretically, "translation" includes two levels: "translation" on the conceptual level and the translation practice in the sense of translation products and reality. All understanding and interpretation activities originate from practice. While we do not deny the meaning of translation at the conceptual level, we should also realize that translation is a practical activity with practical dimensions and not limited to this practical activity. The object itself is the result of translation, for only those creative activities that create objects of sense and objects of thought are objective. Translation practice is an objective activity, a dynamic tension between subject and object.

Without this relationship, textual meaning cannot obtain its realistic meaning. In essence, translation is the transformation, deformation and re-creation of one culture and ideology to another culture and ideology. Discourse is an important part of translation activities. Any literary work has a certain social and historical color, jointly
determined by the specific historical, cultural, social, political, system, class and other factors. Historical knowledge of texts and writers does not mean that historical knowledge of translated texts is negated. That is to say, translation cannot be discarded before entering the text and revealing the meaning. To understand a tradition, a historical perspective is necessary. But we cannot do this by situating ourselves in a particular historical context. On the contrary, we need a perspective to place ourselves in a specific historical situation. Without the support of history, translation loses its subjectivity. Therefore, discourse is not a self-sufficient existence that can show its own meaning in translation. People's understanding of discourse is a kind of reconstruction under certain situational conditions. Foresight is a judgment made before the final test of things. In essence, foresight is a kind of prediction based on semantic planning, which determines the understanding of semantics. In essence, foresight is a kind of prejudgment based on the planning of meaning and guides the direction of meaning understanding. What it embodies is the historical existence of human beings as the subject of practice and its constitutive conditions, which have the original and ontological deep social-historical nature. The history of our existence includes what are literally called "biases," which determine the strength of our overall experience and our tendency to open to the world. Social relations and cultural traditions occupy the subject of translation practice in a specific historical and cultural background. Gadamer's "foresight" provides him with consciousness guidance, expression tools and a cultural reference system for his interpretation of specific textual meanings, no matter whether his "previous views" are legal or not. Preferences play a far greater role in our existence than judgments. This is a difficult question to answer. Through such discussion, a positive concept of bias is re-established. "Foresight" is a specific perspective on semantic understanding of texts. The "forward-looking vision" of translation limits the scope of the translation subject's understanding of a specific text and its life situation, and it also includes the exploration of hidden potential possibilities. The Western social science classics and other things selected by Yan Fu have certain epochal characteristics. With the changes of the times, it has always been in a dynamic, open and unfinished state. That is, there has been a transformation of "spatial perspective." In this constant interpretation of "righteousness," Yan Fu's "precognitive vision" is integrated. And understanding is the process of combining this misunderstood as independent visions. When performing cross-cultural translation, the translator's attitude, values, and even some mainstream values will impact the translator's choice. The functions of many of the above factors stem from people's various requirements under specific social and historical backgrounds and are closely related to the time's main theme and historical context. Therefore, as a time and space feature with profound social history, it needs to be "human" to pay attention to its history, culture and practical needs and reconstruct its "human" vision of existence. The translator must review and reconstruct the creation of the source language in their vision and incorporate various external factors related to translation into their reasonable vision. The translator's historical and cultural background, ideology, psychological structure, life customs, etc., will continue to form an intertextual relationship when interpreting the original text. Therefore, the process of interpretation and translation becomes continuously transforming and dynamic. The process of two-way dialogue. The above factors enable translation to be recontextualized in the target language and the target language. The semantics are reconstructed. The construction of discourse is based on the superposition of the individual's original perspective and the various past perspectives contained in the object content, thereby obtaining a new and shared perspective. This norm is both a constraint and an incentive for translators. Although Yan Fu is a historical translator and cannot transcend various conventional standards under the prescient vision, his translation activities are essentially a "Rebellion" that the French sociologist Robert Escarpi calls "rebellion." Of course, there is no doubt that Yan Fu also had some wrong interpretations and translations. However, Yan Fu's misreading and mistranslation of the Book of Songs was more of a harmless sacrifice for "novelty." At the same time, with the help of the integration of horizons constructed by the relationship between interpretation and criticism, the world of meaning in Yan Fu's translation also opens up a new world of meaning for the original works. The West itself has been involved in the world expounded by Yan Fu, so the West cannot use it based on its own experience. It is possible to avoid Yan Fu's views.

The information society puts forward five requirements for translators, among which there are requirements for post-translation editing. What is the function of the post-translation clip? "Post-translation editing ability refers to the use of the original language and the target language, the mastery of subject knowledge, the mastery of knowledge, the use of tools, and the ability to communicate across cultures." Therefore, post-translation editing work is a comprehensive professional skill that overlaps with general professional skills but also has differences. In particular, the comprehensive post-translation process requires the translator's understanding of the source language and the ability to identify and correct errors in the machine translation process. This requires translators to have strong language expression, thinking, tool use, and strategic thinking ability. Scholars at home and abroad have different focuses on the quality of translators. International research focuses on the process of understanding the translation, the quality evaluation of the translation, and the training of the translation. Although many scholars
have theoretically discussed the connotation of translation skills and the training of translation talents, there is still a lack of empirical analysis of translation skills training and training methods, and more attention is needed. This paper briefly introduces some mature teaching modes or teaching methods abroad for reference based on the investigation and analysis of relevant translation works.

2. CURRENT PROBLEMS IN INTERNET FINANCIAL ACCOUNTING AND TAX MANAGEMENT

Methodology refers to scientific, logical thinking, a planned, systematic, and consistent treatment. Method refers to how people achieve the ends they set. Goal orientation or goal achievement is a basic approach. Bloom's classification theory of teaching purpose makes the most rigorous investigation of teaching behavior from the point of view of purpose. Its main contents include the following two aspects: First, different goals, different learning activities, different course textbooks, and different roles of teachers and students [1]. Second, no matter how different the topic and theme, the same educational object will have similar educational objects and need similar educational methods. People commonly understand conceptual knowledge. Program knowledge that is often used. In the goal view, two main aspects of learning are clearly emphasized: (1) the intention and direction of learning. The goal is not to learn behavior. The goal is often hidden in learning behavior. You know, in this behavior, you want him to learn what? The answer to this question is the purpose of teaching. (2) The combination of teaching content and teaching purpose. Anderson and other scholars have repeatedly pointed out that Bloom’s Taxonomy of Educational Goals always insists on the unity of curriculum, teaching and evaluation. By grading the educational purpose, regardless of whether each course content is placed in its proper place or not. At the same time, the teacher understands the relationship between the planned educational activities and the expected educational purposes and makes corresponding adjustments. In primary and secondary school teaching practice, determining the purpose or orientation of teaching and learning activities to be consistent with the objectives and tasks is still a big problem.

2.1 Insufficient awareness of accounting and tax management

The integration of Internet technology into the financial industry has greatly improved the management quality and work efficiency. However, at present, most internet financial enterprises do not realize the importance of accounting and tax management, and their awareness of accounting and tax management is obviously insufficient. Some internet financial enterprises still focus on traditional basic accounting in their daily work, which seriously affects the progress of accounting and other management work. Regarding the study of curriculum content, M. David Merrill's book "First Principles of Teaching" has achieved fruitful results. Jerome van Merienenber commented that content, as the core, changed the traditional educational design. He said that what to learn is no longer a very elusive learning goal but to be clear first. Students have to learn certain tasks in class. Merrill believes that while learning opportunities and environments are very different today than they were a decade or two ago, each learner's learning foundation has not changed. Some basic teaching strategies largely depend on the type of teaching content rather than the way students learn or the way they learn. For students to obtain good results, high efficiency and high participation, they must have corresponding teaching strategies [4]. What worked in the past will work in the future. Merrill is the originator of secondary educational design, and his First Principles of Teaching is a collection of thoughtful and creative works. Merrill believes classroom interaction is the interpersonal interaction between teachers and students rather than the traditional one. This exposes another meaning originally hidden in the understanding that the teaching method should be compatible with the teaching content: teaching interaction is not only the interpersonal interaction in teaching but also the teaching interaction of students around the teaching content, around the teaching content and for the teaching content.

2.2 Relevant laws, regulations and accounting standards are not perfect

Establishing a sound system of laws and regulations and accounting standards is of great significance to ensure the orderly development of accounting and tax management. However, from the actual situation, at present, existing accounting standards and accounting mechanisms have few provisions and processing regulations for Internet financial enterprises, such as the lack of corresponding detailed provisions in the aspects of electronic original voucher recognition, accounting staging, online revenue recognition and so on [2]. At the same time, because Internet finance is the product of the new era, the current laws, regulations and policies are difficult to effectively support the new tax and accounting system. This is the perspective of educational psychologists or cognitive psychologists, and there are two representative academic achievements: one is Ghani, who is known as the originator of the early instructional design, and his "Learning Conditions" and "Principles of Instructional Design." One is Richard E. Meiyu, who has persistently applied cognitive theory to teaching in books such as
Educational Psychology - Cognitive Orientation and the Science of Applied Learning. Learning is a phenomenon produced in the learner's brain, which is the starting point of learning psychology and cognition psychology and the final standard to evaluate the learning effect. Gagne believes that learning is internal and teaching is external. Typically, education consists of activities designed to support intrinsic learning. The internal connection between external and internal educational activities is highlighted by the distinction between educational and learning activities [6]. By teaching, we mean all the forms that can control the cognitive activity in the student's brain. After all, education is for learning. But there is no natural connection between teaching and learning. Therefore, different educational phenomena should be related to students' inner behavior. We can think of education as a series of carefully organized external activities to support inner learning. Ghani identifies nine elements that a class should have to be logical: 1) attract attention. 2) Tell them the purpose of their study. 3) Encourage students to review existing knowledge related to the assignment. 4) Provide a motivating substance. 5) Guide students and stimulate their expectations. (6) Propose tasks. 7) Give feedback on the correctness of the task. 8) Evaluate your work. 9) Promote knowledge retention and transfer. These nine teaching events are like a catalog of types of teaching activities, which closely link the external lesson plan with the internal lesson plan. Suppose Gagne's focus was on how to teach better. What Mei Yu cares about, however, is how to make students learn better.

2.3 Lack of professionals

Professional talents are the key to promoting the healthy and sustainable development of enterprises. In Internet financial enterprises, professional financial talents are also the basis to ensure the smooth progress of accounting and tax management. However, at present, many Internet financial enterprises belong to small, medium-sized and micro enterprises, which are relatively small and in the rising stage of development. It is clear that they lack relevant professional talents, and the existing professional level of talents also needs to be improved. Like Gagne, Mei Yu also makes a clear distinction between students' inner and external teaching behavior: learning is a long-term change in students' inner. Learning results from the learner's experience of the situation. In the classroom, we consciously create an experiential learning atmosphere, thus strengthening experiential learning. Mei Yu believes that the realization of this goal should be based on three basic principles: 1) the principle of two channels. People have their ways of dealing with both language and image material. 2) Limited capacity principle. The key is that each pipe processes a small amount of material simultaneously. Working memory can simultaneously hold and process only a small fraction of the selected words and images. 3) Basic theory of active processing. In teaching, students' original knowledge is at the center, and students' learning motivation is the premise of their meaningful learning. Mei Yu is divided into three categories: 1) inefficiency In the teaching process due to improper teaching methods or improper strategies, and not directly related to the purpose of teaching. 2) Mechanical research. Basic cognitive processing includes choices, basic knowledge, etc. 3) Meaningful knowledge. Generate cognitive processing, organize the material presented in learning and integrate it with the original knowledge to achieve deep understanding.

3. COUNTERMEASURES OF STRENGTHENING INTERNET FINANCIAL ACCOUNTING AND TAX MANAGEMENT

The structure of the behavior involved in the methodology is determined by the purpose to be achieved. This object-constrained approach is often referred to as content determination. These things have a purpose. Therefore, the goal or task vision must contain the curriculum content vision and the knowledge category vision. For example, Bloom's educational purpose theory states that one should use various methods to impart knowledge [3]. Comparatively speaking, educational design theory pays special attention to the matching between teachers' teaching behavior and students' learning behavior. In this regard, Stephen Yellen's book "Goal-based Instructional Design: A Guide to Writing Lesson Plans" has its representative translation work. After introducing the general teaching plans designed for this teaching, the book describes the teaching plans for teaching skills, facts, concepts, and principles in separate chapters. Why distinguish between different types of knowledge? There are many kinds of knowledge, each allowing us to function in a particular way. For each category of knowledge, there are corresponding evaluation methods. For different knowledge points different knowledge points have different teaching effects. Merrill's definition of educational communication explains the concept's essence, value and significance. So, Merrill revised academic terms for teaching and learning behavior. Through this analysis, we further understand the interaction in the classroom environment. Student- student interaction is not just interpersonal interaction between students but a peer interaction around the teaching content, around the teaching content for the teaching content [5].

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3.1 Establish the awareness of accounting and tax management

At present, Internet financial enterprises generally have the problem of weak awareness of accounting and tax management. Therefore, relevant management departments need to pay attention to this aspect of management, regularly carry out accounting and tax management training for enterprise legal persons and managers, help them fully understand the necessity of accounting and tax management, correctly understand the important role of accounting and tax management in enterprise development, and fully understand the value of accounting and tax management in enterprise operation risk assessment, so as to improve the attention to accounting and tax management, and establish a good awareness of accounting and tax management [3]. In many foreign translation works, many places mention the existence of many problems in instructional design and repeatedly affirm the difference between activity and purpose, which needs to be clear in the instructional design. They also strongly recommend that teachers establish their own learning goals early on. In the course of education, the teacher should explain the goal and simultaneously describe the assessment task to students so that the goal becomes more accurate and specific to ensure that students can understand the goal and its meaning. Students can better grasp the core by understanding the task and content. However, in the education process, the task and purpose of education cannot be distinguished, which negatively affects students [2]. If the focus is on the classroom, students may be more interested in doing the activity than learning from it. The meanings based, grounded and starting point used in the context refer to taking the learning task as the goal, problem-based learning, project-based learning, etc. Task orientation also refers to the direction of the goal, so they also attach importance to the consistency between the learning activity and the target task.

3.2 Strengthen the training of professional talents

With the development of Internet finance, the demand for professional talents is increasing. We not only need to master the professional knowledge related to accounting and tax management, but also need to be able to skillfully operate computers and understand certain Internet knowledge, and use the Internet financial platform to complete data entry, processing, analysis, accounting and other work. Therefore, relevant departments need to pay attention to the cultivation of professional talents, correctly recognize the important impact of Internet finance professionals on social economy and enterprise development, and strengthen the cultivation of professional talents through various measures. Relevant management departments and enterprises regularly conduct professional training for existing financial accountants, constantly enrich personal financial knowledge and strengthen professional skills, and improve practical operation ability. At the same time, major universities and higher vocational schools need to combine social development and the actual needs of enterprises, vigorously build the Internet finance specialty, establish a perfect accounting talent training system, and send more compound professional accounting talents to the society, so as to provide a good talent guarantee for promoting the development of Internet finance. Regarding peer interaction, Merrill distinguishes the two types of educational activities from the two student interaction modes and clearly defines the peer sharing mode. In educational activities, students communicate with each other about a specific curriculum. Peer evaluation is the evaluation of students' problem-solving behavior and its targeted improvement. Communication between classmates requires students to think carefully about the answers to their questions to determine their rationality and feasibility. Peer collaboration is a form of interaction where students work together to solve problems. The interaction mode of two educational events and two learners makes the original chaotic interaction between students and students become the design of learning activities.

3.3 Improve the authenticity and integrity of financial information of Internet Financial Enterprises

At this stage, many Internet financial enterprises are facing the problem of insufficient authenticity and integrity of financial information in the process of accounting and tax management. Therefore, it is necessary to further strengthen the accounting supervision of Internet financial enterprises to ensure the independence of enterprise financial accounting and the authenticity and integrity of relevant financial information. Scientific and reasonable use of modern information technology means to strengthen the supervision of enterprise legal persons and managers. Once it is found that it causes interference to financial work and financial fraud, it will be severely punished immediately. At the same time, in the process of enterprise accounting and tax management, it is necessary to accurately calculate all financial information to ensure that there is no omission of financial information. Due to the subjectivity of enterprise financial information, it will inevitably be disturbed by enterprise managers. Therefore, relevant departments need to actively use technical means to strengthen supervision. In terms of tax management, it is also necessary to build a perfect network supervision system, approve through bank network technology, encourage professional and technical personnel to actively develop tax supervision software, integrate basic statistical analysis and intelligent tracking and other functions, and effectively reduce the private
modification of information and data by internet financial enterprises. Inhibition of irrelevant cognitive processes. For example, delete irrelevant information, highlight key information, display ICONS next to corresponding text explanations, display voice explanations and screens simultaneously, and inform the types of test questions in advance. (2) Regulate basic cognitive processes. For example, the content of the course is divided and displayed, the student's learning is prepared in advance, and the channels are adjusted. (3) It helps to form new cognitive processes. The concrete performance encourages students to check and verify, explain themselves and ask questions. Students are encouraged to outline the teaching content, summarize or elaborate on the learning content, etc.

3.4 Establish and improve the legal system and accounting rules

At present, the laws and regulations on accounting and tax management of Internet financial enterprises are not perfect. Therefore, relevant national legislative departments need to pay attention to relevant legislative work, actively establish and improve the legal system of Internet financial accounting and tax management, and provide legal support for the supervision of accounting and tax management. At the same time, the financial department needs to speed up the formulation of perfect accounting system, redefine Internet financial accounting according to the impact of Internet Finance on the accounting assumptions of traditional financial accounting theory, and constantly adjust and optimize accounting rules and regulations. In addition, the tax work needs to strictly follow the tax rating system, conduct a comprehensive and strict review of the taxpayer's credit status, and refuse to issue the registration certificate once it is found that the credit is unqualified. From the perspective of learning or cognition, two basic issues are emphasized: (1) the nature of teaching and learning and their respective responsibilities. Learning must and must have a positive, creative ability. Giordan once said that the student is not only a participant but also the creator of his knowledge, and no one can replace his knowledge. Teaching should and should be designed to support and enhance learning. So, only learning can play a role in teaching. Without the importance and consideration of learning, all kinds of attempts at teaching will be futile. (2) All kinds of teaching phenomena must have a clear connection with students' internal cognitive behavior, which is the fundamental criterion for judging whether the teaching is effective and the theoretical basis for selecting and applying different teaching modes and methods.

4. ANALYSIS FROM THE PERSPECTIVE OF EDUCATIONAL PRINCIPLES

This is also an Angle often used by scholars studying instructional theory and design. Stephen Yellen believes that a teacher should not only understand the course's design and process but also the course's principles and process. In her famous book The Principles of Teaching, Yellen Outlines the following ten effective educational principles: 1) Inspire and help students relate what they are learning to their past, present, and future experiences. 2) According to the level of knowledge and skills mastered by the students, carefully teach so that the students are fully prepared for the next course. 3) Make students understand what they have learned so that they can concentrate on what they have learned. 4) Select and sort out the essence content. 5) Help students use various auxiliary tools to improve their efficiency and efficiency. 6) Constantly changing teaching incentives to keep students engaged. 7) Presentation. 8) Exercise actively and appropriately. 9) The state and consequence of pleasure. 10) Make the teaching objectives, tests, exercises and content match the teacher's comments. The Principles of Teaching gives a detailed explanation of the above principles and gives various teaching methods and examples of their application in various types.

Robert Marzano's views on the dimensions of learning and the holistic structure of effective teaching reflect this perspective to a large extent. For example, in the framework of effective education theory, we will focus on the following problems: 1) How to stimulate students' enthusiasm in the teaching process, and 2) how to formulate or maintain the teaching system in the teaching process. 3) How to ensure the implementation of the system and process. 4) How the harmonious relationship between teachers and students is formed and maintained. 5) How to have high expectations for all students. 6) How the time of each course is arranged. The same applies to Yukai. M. Price and Kana. Nelson wrote, "Effective Instructional Design is Helping Every Student Succeed." The second chapter studies efficient classroom teaching methods, mainly composed of four chapters: the study of ordinary classroom teaching methods. The main teaching skills keep students focused. The main teaching skills express knowledge. The main method is to improve students' active learning ability. How to design and master important guiding skills in the practice teaching process. The main teaching skills are done as a partner or group. Selective educational intervention for children with disabilities. The educational principle is the concrete application of the
two concepts of learning and cognition and the absorption of the two concepts of learning and cognition. Its biggest advantage is that it can give corresponding guidance according to specific education and teaching problems to make it more feasible and operable.

4.1 Analysis from the perspective of a teaching model

This is also a common entry point in the study of educational theory. Joyce's Teaching Model is representative to some extent. This is the teaching paradigm are named after teaching models, their meanings are generally the same. We chose this name for two reasons:

(1) The meaning of the word pattern is much broader than specific strategies, methods, and techniques. It also advocates a teaching behavior that can produce various learning behaviors and a classroom organization structure that can produce various learning behaviors. (2) The educational model is a major means of communication for educational personnel. Joyce and Weil have classified English classroom teaching from the aspects of teaching purpose, teaching arrangement and teaching situation. The use of a special way of education can enable teachers to achieve special educational purposes. The curriculum is the whole content of a course. Teaching situation refers to teaching activities, which include the motivation and management of teaching activities.

The author believes that in this textbook, the six main teaching modes are teaching and explanation. There are two aspects to be noted: (1) When introducing various teaching modes, you will think each teaching mode can only have one correct application method. This is true to a certain extent. If teachers deviate too far from a particular way of teaching and the conditions required, they lose that particular way of teaching. (2) Secondly, in studying the above methods, the results sought by each method are based on the results obtained by other methods, so each method has its advantages and disadvantages. No model is completely superior. In this case, it is necessary to choose reasonable teaching methods according to the natural state of students in the classroom and the teacher's teaching objectives. Aranz had already hit the nail on the head. Some propagandists in China advocate a very good example of a method of war that can be served if conditions are available and cannot be served without conditions. So, when the structure and environment of a way need to be removed from its origin, the consequence is either to be sacrificed or to abandon teachers and students to force the use of the model. Should teachers and students make sacrifices to adhere to this way? The author thinks this is worth asking. For example, 2-3 people collaborative learning in a class of 55 people or even 100 people, how do you collaborate in a 45-minute class? This is a very real question that must be answered seriously.

4.2 Analysis from the perspective of teacher-student relationship

The teacher-student relationship raises a question about educational interactions, arguing that the first three models seem to be somewhat teacher-centered while the last three models are student-centered [7]. The most direct theoretical basis for viewing students' learning behavior from the Angle of interaction between teachers and students in Chinese primary education should be the Teaching Principle written by Masao Sato, a Japanese scholar. In the case of many specialized works on Japanese education theory, the book "Principles of Teaching” expounds on the basic issues of education theory in detail and tries to systematically review the application of various education methods.

(1) Heuristic teaching method. From the appearance, the prompt teaching method is characterized by the teacher's active participation and the student's passive participation. The teacher suggests letting the students receive the implied content and then demonstrate, display, and dictate. (2) Autonomous teaching methods. Solve problems on your own without the guidance of a teacher. The second is to find the best solution after the topic is put forward. (3) Problem solving based classroom teaching method. It is a kind of education through the dialogue between teachers and students to think together, explore, solve problems, and acquire knowledge together. The main form is the communication and discussion among teachers. Prompt teaching is teacher-centered, and students always play a passive role. In contrast, the relatively autonomous classroom teaching puts the teacher in second place and puts the center of the class on the student. However, in the public solution between these two approaches, activities focus on teachers and students. Under the guidance and assistance of teachers, students actively participate in productive activities to acquire knowledge and perception. From the above quotations, the author intends to construct the educational theory, but he only constructs the educational method system with a taste of thinking and
does not intend to apply it to practice. However, in China, there is a phenomenon based on rational thinking and constructed by rational thinking. Cui Yunrong's Effective Teaching represents it. The fifth chapter of the book is the main teaching behavior of the book. According to the role of the teacher in the classroom and the relationship between the teacher and classmates, the teaching behavior of the teacher is divided into presentation behavior, dialogue behavior and guidance behavior. These behaviors are consistent with the suggestive teaching method, the joint problem-solving teaching method and the autonomous teaching method of Masao Sato. And transform the teaching method with theoretical significance into the teaching behavior with application intention. From the perspective of teachers and students, ideological factors are more than practical factors, which may be difficult to apply to classroom teaching. For example, in the preparation for teaching in the chapter on Effective Teaching, the appropriate learning behavior is proposed. Perhaps it is because to maintain the coherence of language, instructional design is described as taking into account the elements of learning subject, activity content, activity task, activity flow, activity organization, activity outcome, activity duration, activity rules, activity tools, and teaching behaviors corresponding to activities. Teaching is the most important link in teaching. From the logic of chapters, Chapter 4 is teaching preparation, teaching design and teaching plan writing; Chapter 5 is the main teaching behavior, and the following chapters are auxiliary teaching behavior, classroom management behavior, and teaching evaluation. The teaching behavior seems to focus on the classroom practice stage rather than the teaching design stage, which needs to be carefully arranged. It's very confusing. According to the corresponding words with the teacher's teaching behavior, the learning activity is the student's learning behavior. However, the author believes that students' learning behavior does not belong to the scope of this book, and the time factor is very variable, so it is difficult to regulate it. This made them even more confused [8]. How can a learning approach be developed that devalues teachers' teaching while ignoring the way students learn? Isn't it in the way of learning to show? Does not the teacher's action also affect the student's action? So, where did the subject of the study go? These doubts do not mean the connection between teachers and students is meaningless. On the contrary, the author believes that it is very important for teachers to distinguish between teaching and learning. The interactive perspective between teachers and students has a unique value that other perspectives cannot replace. From my experience, this view may be more suitable for educational reflection in teacher training. In the process of Chinese teacher training, the author specially designed a design template for text teaching. The vertical part is the teaching link, and the horizontal part comprises three columns: teaching point, teaching activity and learning activity. It can be used to let the trained teachers try to design a teaching plan based on teaching activities and learning activities. It is used to reflect on the teacher's teaching examples, or it is used to study the lesson examples of text teaching, especially the excellent lesson examples of famous Chinese teachers in primary and secondary schools, based on learning activities, which is the commonality of all excellent lesson examples at home and abroad. There is no shortage of this type of classroom in China's primary education today when many excellent Chinese teachers continue to emerge. It original intention should be to improve teaching quality, not just criticize teaching behavior. Without teaching, all actions are meaningless. However, designed learning activities lose their practical value when separated from teaching.

It should raise the question like this: "Why do teachers (including textbook writers, etc.) who agree with or even publicize 'good ideas' fail to implement them in practice?" According to the author's analysis, there must be some key points - mechanisms, principles, etc. that are not understood. Of course, it does not mean that front-line teachers do not understand, but that educational researchers, concept disseminators or promoters do not understand, at least they do not understand very well. In order to cater to certain advanced concepts, eager to catch up with new trends, and not knowing what to do, this may be the lesson that should be learned from the reform of Chinese language courses and teaching in the past 20 years. Many problems in Chinese courses and teaching are not suddenly discovered after doing it; on the contrary, in most cases, we know that problems will inevitably occur and problems will definitely occur before the things are implemented - because of what is advocated People and those who do know nothing about "what", "why", and "how". Needless to say, most of the ideas in basic education reform originated from abroad, mainly the United States. There are roughly two paths to understand the mechanism and reason in this way: one is to understand foreign educational theories and practices as they are.

5. CONCLUSION

To sum up, Internet finance, as an emerging industry, has significant characteristics of the times. However, due to the rapid development of the Internet and the special environment, the establishment of relevant laws and policy amendments are still imperfect, which has an adverse impact on the normal operation and management of many enterprises. Some enterprises even use legal loopholes to commit illegal acts such as tax evasion and
misappropriation of property. Therefore, all sectors of society need to strengthen close cooperation, enterprises themselves continue to strengthen accounting and tax management, ensure internal information sharing and financial information transparency, the government actively improve the relevant legal system, establish and improve policies, provide a solid guarantee for enterprise operation. And colleges and universities vigorously cultivate professional talents in combination with the needs of the times, so as to effectively adapt to the development situation of Internet finance. This paper clarifies the positioning of foreign language major education, specifies what kind of talents should be cultivated for the country. The goal of curriculum-based ideological and political teaching in foreign language major courses is realized by enhancing the ideological and political education consciousness and ability of English teachers in colleges and universities, enriching the ideology and politics content of English textbooks in colleges and universities, and focusing on the organic fusion of ideological and political education and English classroom teaching. Foreign language major education is a part of general education in colleges and universities, and also a part of whole-person education, which should cultivate more modern citizens with international competence and competitiveness and leaders who can assume great responsibilities and grasp the future for the country, and make new contributions to the construction of a strong country of higher education and the enhancement of national soft power.

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