

Research on Accounting Theory Teaching Oriented by Practical Talents Training

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Keywords: Accounting theory; Practical teaching; Personnel training

Abstract: In today's economic society, the importance of accounting to enterprises and institutions is self-evident. Accounting is not only a discipline, but also an important financial work. In the era of rapid development of Internet information technology, accounting theory and practice have been impacted. Accounting subject, accounting object and accounting function have new connotations. What enterprises and society need is high-level and professional accountants, which is a challenge for both students and teachers. If we want to provide excellent accounting for the society better, we can't do without the combination of accounting theory and practice teaching. With the further improvement of the requirements of accounting work in the new era, higher requirements are put forward for the quality of accounting in the new era. The close combination of accounting theory and practice teaching is even more important. Based on this, this paper analyzes the mutual penetration between accounting theory and practice teaching, hoping to provide some reference and suggestions for related teaching work, and finally promote the healthy development of accounting industry.

1. Introduction

Since the reform and opening up, China's economy and technology have developed rapidly, and the enterprise competitiveness among enterprises is also rising. As an enterprise, what we need most is not only sufficient funds, but also corresponding talents. Accounting practitioners conduct comprehensive, comprehensive and systematic financial accounting and supervision on economic activities through professional technology, so as to timely reflect the economic situation of their work unit, industry field and even the country over a period of time [1]. With the evolution and development of social economy, accounting has gradually become a profession that can predict, make decisions, control and analyze. An important part of economics is accounting. Accounting mainly takes money as the main unit of calculation. Through the application of relevant technologies and methods, it systematically and comprehensively carries out financial accounting and supervision of various forms of economic activities, in order to promote the economic benefits of the state, enterprises and individuals [2]. As an important part of economics, accounting takes currency as the unit for calculation, currency management and cost management [3]. At the same time, accounting practice technology is used to conduct comprehensive and systematic accounting and supervision on other economic behaviors of enterprises. Under the background of today's rapid economic development, the work content of accounting keeps pace with the times, and is further improved in economic situation prediction, enterprise decision-making, cost control, financial strategy, investment grasp, etc. [4].

The cultivation of technical talents is imminent, and the education mode of corresponding universities and colleges needs to be further improved to keep up with the needs of enterprises for social talents [5]. The integration of theory and practice of university accounting is a new talent training mode, which closely combines theory and practice in the process of talent training. With the development of economy and society, enterprises' demand for accounting is increasing day by day. A large number of accounting posts have made countless students choose accounting major [6]. Accounting includes accounting theory teaching and accounting practice teaching. Only by taking both into account can we cultivate comprehensive accounting talents. This requires the

organic combination of accounting theory and practical teaching in the process of accounting teaching, mutual penetration and mutual improvement, so as to promote the overall improvement of students' accounting ability [7]. The progress of Internet information technology has put forward new problems for accounting theory and practice. The order of traditional higher education has been impacted, which promotes the continuous reform of accounting talent training under the condition of new technology [8]. This paper analyzes and explores the mutual penetration between accounting theory and practical teaching, hoping to provide some references and suggestions for relevant teaching work, and finally promote the healthy development of accounting industry.

2. Current situation of talent training of accounting major in Universities

2.1. The traditional talent training mode is dominant

At present, the society has higher and higher requirements for accountants, and accountants need to have corresponding high level, high specialty and high quality. However, some universities and colleges still adopt cramming talent training in the process of training accounting professionals. The accounting industry is a hot job in the current society, and the number of accounting practitioners has soared, almost reaching saturation. However, high-level accountants are still scarce talents in society, and the number of senior accountants is not very large, which is in short supply in the accounting industry. Although some schools have a certain understanding of the integration of accounting, theory and practice education, the understanding is not comprehensive enough, and the training mode of teachers is mostly the traditional education mode. Although the integration of accounting education has been developing for some time, there are still some schools that do not fully understand the integration of accounting education. In the process of training accounting talents, they only mechanically teach students how to make financial statements and how to deal with accounts, and there is no practical and more professional talent training model to guide students to prepare for entering the job.

Accounting teaching is a purely theoretical teaching mode, in which schools arrange specific accounting courses with the teaching plan as a reference. All the teaching contents of accounting theory can be completed in the classroom, which leads students to be at a loss when facing specific accounting work. As far as the needs of enterprises are concerned, the accounting scope of accounting is constantly expanding, the trend of internationalization is becoming more and more prominent, and the laws related to accounting are constantly improving. All these provide a good environment for the healthy development of the accounting industry. Accounting workers need to follow the trend of social progress. After leaving the training of universities and colleges, they can directly step into their posts to work. However, some schools do not pay attention to the improvement of students' personal application ability in the talent training mode of accounting major. For example, the field of modern computer is developing rapidly, and some universities and colleges have correspondingly launched computer courses of accounting major.

2.2. Pay no attention to the improvement of students' personal application ability

Accounting teaching needs to deal with specific examinations, so the school attaches great importance to students' examination scores, but it does not cultivate students' ability to adapt to practical work. Therefore, many students can't adapt to accounting work after they really take up their posts, so they choose industries with unsuitable majors such as marketing and cashier. Accounting teachers also understand the importance of computers to accounting professionals, but accounting teachers think that computer courses should be taught by computer teachers. However, the computer teachers don't know the computer field needed by the accounting major, and the corresponding accounting teachers don't know the computer field, which leads to the fact that the accounting major can't teach students in the computer field, resulting in a blank in personnel training [9]. Accounting practice teaching requires students to go into enterprises and other entities, learn about accounting vouchers, statements, account books and other contents from experienced accountants in the units, and carry out these tasks repeatedly. After finally mastering these specific

skills, they can only handle the accounts of the enterprise or similar industries, and it is difficult to take over the accounting work of other industries.

In the future, the accounting industry needs a better level of accounting, accounting with stronger specialization and ability, which puts forward higher requirements for educators of accounting discipline. Therefore, we should pay special attention to the integration of theory and practice in teaching. Technical talents need to work immediately after finishing their studies, and schools need to have a special talent training platform for accounting students, so that students can have a better understanding of their majors and their careers, and help students broaden their work horizons, which will be of great help to their future employment, and the efficiency of talent training in schools will also be improved accordingly.

3. Mutual penetration of accounting theory and Practice Teaching

3.1. Infiltration of practical teaching in theoretical teaching

Accounting practice has a strong comprehensiveness, many of which we can't learn from textbooks. If students simply learn accounting theory well, it is difficult for them to adapt to specific accounting work after graduation. This requires teachers to organically integrate the contents related to accounting practice in the process of teaching accounting theory, so that students can have a deeper understanding of accounting work. Accounting practice is comprehensive, and there are many contents that accounting majors can't learn from books. However, if students only learn accounting theory, they will not be able to cope with practical work calmly. Therefore, it is necessary to integrate and intersperse practical teaching contents in the teaching process of accounting theory to ensure that students can further understand and understand accounting work. To adapt to the work quickly, teachers should guide students to know more about the enterprise when they are studying. In the process of understanding the enterprise, they can not only increase their mastery of the enterprise culture, but also stimulate students' learning pleasure and promote students to learn professional knowledge, thus making greater efforts to explore independently. When conditions permit, schools can borrow some relevant information and data from enterprises to carry out relevant simulation exercises, so that students can have a deeper understanding of accounting work. Compared with the proposed topics in the teaching materials, these accounting materials have strong pertinence and authenticity, and at the same time, these materials can disrupt the order of economic business and help students cultivate their sorting ability.

When choosing enterprises, educators should choose large-scale well-known enterprises as much as possible, so that students can understand corporate culture and work needs, thus stimulating students' fighting spirit and firmness in learning and laying the foundation for entering the society in the future. Organizing students to visit and practice in enterprises In order to arouse students' enthusiasm in accounting work in the future, teachers can organize students to learn about specific accounting work in enterprises, and choose enterprises with a certain scale to strengthen students' confidence in learning accounting majors well. In the process of actually visiting the accounting work and process of an enterprise, we should mainly understand the production process and sales process of the enterprise, as well as the purchase business of the enterprise, so that students can clearly know how the funds enter into each production and operation link of the enterprise. In the process of teaching, teachers should emphasize the novelty of teaching methods, combine theory with practice closely, explain in detail, practice more and contact with practice more. When preparing lessons, teachers should accurately grasp the key points and difficulties of knowledge. For the very obscure parts, they should be supplemented by practical teaching so that students can understand them. First, the knowledge points should be simplified, so that students can study and discuss independently, and then the teachers can solve the problems uniformly. Fundamentally speaking, accounting work is actually management work, and only professional accounting workers can complete some specific work. Teachers are the teachers of accounting theory, and they should also pay attention to the cultivation of students' ability of other accounting work, so as to make up for the defects in accounting theory teaching effectively.

3.2. Infiltration of theoretical teaching into practical teaching

Before graduation, students go to enterprises for internships, and they will encounter many problems in the actual work process. Sometimes the same problems need to be handled in different ways and methods. Therefore, it is necessary to combine accounting theory to carry out teaching. In the process of practical teaching, the training teachers should not only teach students how to deal with problems, but also exercise and improve students' ability to draw inferences from others. Enterprises have been carrying out production and operation all the time, and accountants need to deal with supply, production, sales, profits, taxes, etc., which requires the use of systematic theory to guide the work, so that the work can be carried out in an orderly manner. The enterprise's production and operation activities have been going on repeatedly, and the accountants need to deal with all the economic business in the process of supply and sales, such as capital investment, capital operation and capital withdrawal. Accounting students can't be fully qualified for the whole accounting work by mastering only a part of accounting skills, and can only handle the accounting business of some positions. Therefore, in order to better realize the penetration of accounting theory and practice teaching, students need to systematically cultivate accounting theory in practice teaching under the guidance of teachers, and enhance their ability to deal with all economic business of enterprises.

In practical work, we will encounter all kinds of problems, sometimes the same problem can be dealt with in different ways, and at the same time, there will be all kinds of new problems, so we need to take accounting theory as the guidance of our work. When teaching students accounting practice, teachers should not only teach students how to deal with problems, but also train students' ability to draw inferences from others. Accounting personnel will be exposed to a large amount of funds in their actual work, so schools must cultivate students' professional ethics habits in accounting work in education and teaching, set up relevant laws, regulations and professional ethics courses in the process of educating people, cultivate students' legal awareness and accounting professional ethics accomplishment, and ensure the safety and integrity of state and enterprise funds. A qualified accountant needs to have a systematic accounting theory, so as to deal with the problems in accounting practice flexibly. Accounting needs to integrate all aspects of knowledge and master the solutions to related problems comprehensively and systematically, so as to better adapt to different jobs after taking up the post.

4. Conclusions

As an important part of economic management in enterprises and institutions, accounting plays an irreplaceable role in the development of today's society. This discipline is very practical and theoretical, which requires practitioners to be cautious in their work and try to minimize the error rate. Professional skills competition can play a role in promoting learning through competition. The competition can strengthen students' practical ability, improve students' ability to find and solve problems, and enhance participants' sense of teamwork and self-confidence. In the teaching process of accounting major, we should not only attach importance to the teaching of accounting theory, but also to the teaching of accounting practice, so as to further improve students' accounting ability to adapt to the society. In order to train accounting talents more in line with social needs, it is necessary to reform the current talent training mode, and at the same time put forward corresponding solutions to solve the problem of effective connection between accounting theory and practice. Only by integrating accounting theory and practice teaching with each other, can students' comprehensive accounting ability be promoted, and students can better adapt to accounting work after graduation.

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