

# Research on the Innovation of Practical Teaching System of Accounting Major in Colleges and Universities

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**Keywords:** Accounting major; Practical teaching; Applied talent.

**Abstract:** In recent years, the reform of teaching reform in China's colleges and universities has been increasing, and more and more attention has been paid to the cultivation of talents, especially the application of talents. However, the traditional teaching mode is not compatible with the application of talents. Taking the accounting major of colleges and universities as an example, this paper analyzes the problem of the amount of practical teaching in accounting profession, and discusses in detail how to construct a practical teaching system of "all-round guarantee and multi-level progressive".

## 1. Introduction

Practice teaching is an important link in the training system of applied talents in colleges and universities. The goal of practical teaching of accounting majors in colleges and universities is to cultivate students' practical ability and to cultivate students' ability to analyze and solve problems. At present, the traditional teaching mode of colleges and universities can no longer meet the needs of the society for applied talents. The lack of accounting practice teaching courses has become a bottleneck restricting the cultivation of applied talents in colleges and universities.

## 2. Problems in the practical teaching system of accounting majors in colleges and universities

### 2.1 There is a cognitive bias in the guiding ideology

Although all colleges and universities have their own characteristics in the practice teaching of accounting profession, they still have commonality in general, that is, they emphasize the accounting function too much, and do not integrate accounting management functions into the practical system, and do not meet the requirements of informational. With the increasing popularity of computers, computers not only have the advantage of accurate and rapid computing, but also better realize the combination of enterprise resources and give full play to the role of accounting as a decision-making service. However, the current accounting courses in colleges and universities are mainly aimed at the manual environment, and the practice teaching under the computerized accounting environment lags far behind the work practice<sup>[1]</sup>.

### 2.2 The practice content has a light and comprehensive phenomenon

Judging from the current practice plans offered by various universities, there are many single-course training studies, such as accounting basic training, financial accounting training, cost accounting training, financial management training, auditing training, etc. There is a lack of cohesion, the degree of integration of relevant theories is not high, the logic is not strong, the phenomenon of knowledge segmentation is serious, and the idea of system construction is lacking. The design of the training program lacks the consistency with the actual situation of the enterprise, and the design of the training content lacks the comprehensive application of professional knowledge<sup>[2]</sup>.

### 2.3 Accounting practice is limited to virtual business

The accounting practice programs of all colleges and universities have graduated internships, but the current internships are limited to visits and corporate lectures. It is difficult for students to get in

touch with the real accounting business of the company during the internship, let alone participate in accounting work and understand the overall accounting of the enterprise. Accounting and management practices.

### **3. The reform measures of the practical teaching system of accounting majors in colleges and universities**

From the needs of employers and the feedback results, college accounting majors should aim at cultivating students' professional post application ability, construct a practical teaching system of "all-round guarantee and multi-level progressive", and increase practical teaching in the planned total hours. The proportion <sup>[3-4]</sup>. Strengthen practical teaching, promote the integration and docking of teaching and doing, and train the core professional ability throughout the whole process of teaching, so that students have the practical ability and innovative ability to solve problems.

#### **3.1 Taking the vocational ability training as the guide, and constructing an "all-round" practical teaching guarantee system**

##### **3.1.1 Optimized curriculum system to provide basic support for the construction of "all-round security, multi-level progressive" practical teaching system.**

The reform of the curriculum system provides strong support for the development of practical teaching. Aiming at the core professional competence of accounting profession, based on the work process, the overall design of the practical teaching link is established, and the teaching mode based on the work process is established. There are two characteristics in the design of practical teaching content: one is pertinence, each internship module is set for the corresponding job position; the second is comprehensive, whether it is unit training or course training, changing the practice teaching list of each course. The situation of military operations, the internship materials, the internship process, breaking the original theoretical learning, practical training <sup>[5]</sup>, segmented teaching methods, actively promoting case teaching, skill training teaching, discussion-based teaching, combined with multimedia technology and other methods in teaching. Widely used, it integrates "teaching, learning, and doing".

##### **3.1.2 Advanced laboratory construction provides simulation training environment protection for practical teaching.**

Construction accounting training center, including accounting basic skills training room, accounting manual simulation training room, accounting teaching software training room, accounting comprehensive training room, financial management training room five training rooms. The training room is equipped with accounting software, auditing, tax training, electronic sandbox and other teaching software to meet the accounting basis, cost accounting, intermediate financial accounting, auditing, tax reporting and reporting system, ERP management, accounting computerization and other courses. With the needs of research, advanced and practical, it cannot only meet the needs of unit training, but also carry out professional comprehensive training to provide students with a simulated accounting and management work environment.

##### **3.1.3 Increase the training and introduction of "double-type" teachers, and provide teacher protection for practical teaching.**

In terms of teachers, measures such as "cultivating, introducing, and hiring" are adopted to continuously improve the quality of teachers' business, promote discipline construction and teaching reform, and improve teaching quality. Pay attention to the cultivation of young and middle-aged teachers. Encourage teachers with less professional experience and experience to participate in practice training. It is required to practice in the enterprise every semester. Teachers are encouraged to obtain professional qualification certificates such as certified public accountants, certified tax agents, and registered appraisers. According to professional construction needs, they have been introduced from enterprises. Teachers with high level, high academic qualifications, high professional titles, and practical work experience to strengthen the team of "double-type" teachers.

### **3.1.4 "Promoting learning by competition and promoting teaching by competition" is the guarantee of a virtuous circle of practical teaching.**

With the development of on-campus teaching and training activities, many students' interest in learning has improved significantly. Students not only can take the initiative to complete the learning tasks, but also the desire to continuously carry out new explorations, pursue the excellence of accounting work, or make new attempts in business decision-making. The competition needs to combine the curriculum practice with the comprehensive practice, not only to assess students' practical ability to use knowledge, but also to train students' teamwork ability and entrepreneurial ability, and also to enhance their professional core competence.

### **3.1.5 The off-campus training base provides a real training environment for practical teaching.**

The basic function of the training base is to complete the internship training and vocational quality training, and to cultivate and improve students' practical ability. The training base can enable students to walk out of the campus, participate in teaching practice, exercise work skills, accumulate certain work experience, and improve their knowledge, ability and quality, paving the way for future development. To cultivate students' professional application ability and achieve zero-distance teaching and zero-distance employment, a complete training environment must be established. The off-campus training base provides superior external practice conditions for students' professional application ability and core professional ability training.

### **3.1.6 Post-internship provides a transition from "school-business-society" for practical teaching.**

The training of accounting professionals should actively explore the "work-study combination", "school-enterprise cooperation", "top-job internship", "order-based education" and other educational models in accordance with the "market-oriented, on-demand training, enterprise recruitment" school-running philosophy and school-running standards. Explore the combination of the laws of industry and academia. On the basis of following the rules of teaching and highlighting the characteristics of accounting professions, the company will use the weekend to open the courses required by the company, provide on-the-job training for students, and provide internship positions, so that the core professional ability of students has been improved. To lay a solid foundation for graduates to engage in accounting work, so that students gradually complete the transition from "school-enterprise-society".

The all-round security system escorts the development of practical teaching. The optimized curriculum system is the basic support. The perfect training center is the training guarantee in the school. The training and introduction of the "double-type" teachers is the teacher's guarantee. The promotion of teaching and the promotion of teaching are the supplement and verification of practical teaching. The construction of the training base and the "order-based education" for the internship training are a strong support for off-campus training. The support and close integration of each link not only contribute to the cultivation of students' professional ability, but also help to cultivate students' entrepreneurial ability and teamwork ability.

## **3.2 Innovative practice teaching mode, constructing a "multi-level, progressive" practical teaching system**

With the support of the all-round practical teaching guarantee system, the accounting professional practice teaching is carried out in five levels: unit training, course training, post virtual training, professional comprehensive training and social comprehensive practice. The five levels of practical teaching throughout the entire talent training process, combined with each other, progressive. The practice teaching link is organically combined with the theoretical teaching in the horizontal arrangement, and progressively moves forward in the vertical arrangement to ensure the realization of the application-oriented talent training goal <sup>[6]</sup>.

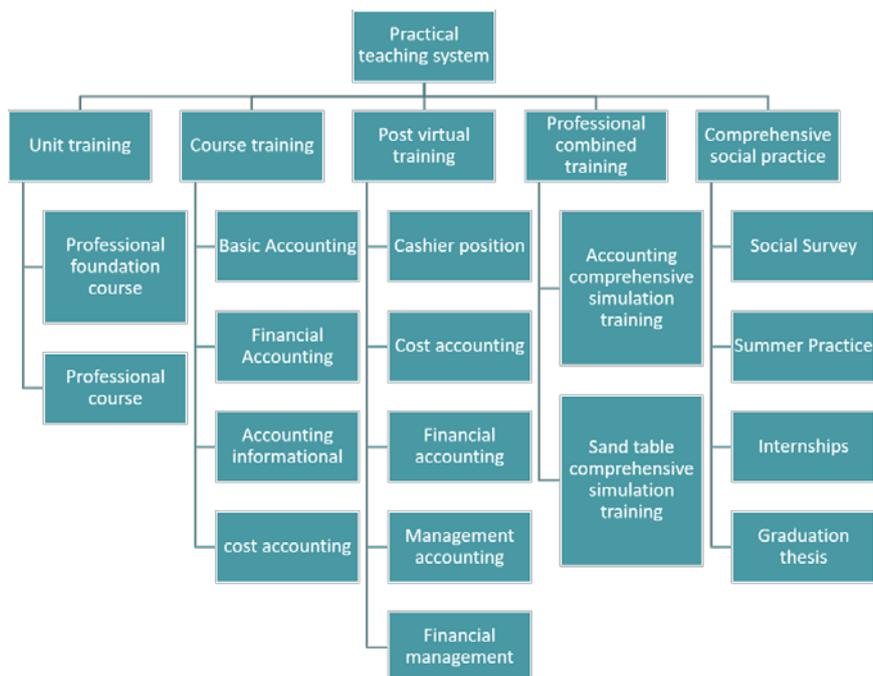


Fig. 1 Practice Teaching System

### 3.2.1 Unit training.

Unit training is based on the needs of teaching, in the course of certain specific courses, the training of a certain teaching task, such as filling the voucher unit training to make students more intuitive contact with the physical medium of accounting practice, reducing theoretical learning the abstract index consolidates the mastery of the corresponding theoretical knowledge while increasing the interest of learning. Unit training content is provided in related courses such as basic accounting, accounting informational and cost accounting.

### 3.2.2 Course training.

Course training indicators for professional basic courses and professional courses, such as basic accounting, cost accounting, financial accounting, accounting information, etc., according to the need to set up 1-2 weeks of course training, strengthen the practice of the course, through course training, students the understanding of what I have learned is significantly improved.

### 3.2.3 Post virtual training.

Post virtual training is a comprehensive training of accounting profession. The training software sets up the enterprise's economic business for 1-3 months, allowing students to be in cashier, property and materials accounting, expense accounting, transaction accounting, cost accounting, tax accounting, general ledger accounting. The financial manager and other positions are separately handled by the accounting business. They can be single-person training or multiple-person training. Students are dealing with accounting business in a simulated environment, and students can basically achieve the goal of "real money". Not only let students understand the functions of accounting in each position, familiar with the processing process of accounting business, but also use the knowledge learned in the training to achieve zero docking between student skills and business needs.

### 3.3.4 Professional comprehensive training.

Professional comprehensive training is the comprehensive training of the main courses of accounting majors. It is the combination of organic, three-dimensional and practical aspects of all core professional courses. It plays a major supporting and promoting role in the cultivation of students' accounting core professional ability and accounting professional quality. The training aims to cultivate students' comprehensive professional ability in accounting, and features practical skills

training and simulation training. Through manual simulation and training software operation, students are more familiar with accounting business processes and skilled in using manual and electric. The calculation method independently completes the accounting work, effectively improving the students' practical application ability.



Fig. 2 Course training and comprehensive training diagram

### 3.2.5 Comprehensive social practice.

Social comprehensive practice is a summary and improvement of practical teaching. It is an important means to cultivate students' basic skills, application ability and practical work ability, mainly in the form of holiday practice, graduation thesis, graduation practice and so on. Students can participate in practical activities in the social practice positions and long-term practice teaching bases provided by the school during the cold, summer or last semester, conduct internships, combine theory and practice, and train students to comprehensively apply knowledge analysis to solve professional and social realities. The ability of the problem.

## 4. Conclusion

In summary, the teaching reform of college accounting major must be combined with the characteristics of the teaching practice of the major, combined with the needs of the social talent market, abandon the old and boring teaching model, innovate flexible teaching mode, improve teaching quality and student learning. The effect is to improve students' accounting professional technical ability and practical operation ability, thereby improving the core professional ability of accounting professionals.

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