

# **Analysis on the Reform of Higher Vocational Accounting Teaching From the Perspective of Practice Teaching**

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**Keywords:** Practical Teaching; Higher Vocational Colleges; Accounting Major; Teaching Reform; Strategy

**Abstract:** With the rapid development of the current social economy, the demand for accounting staff in small and medium-sized enterprises in China has continuously increased. Based on this, this paper studies how to improve the efficiency of higher vocational accounting teaching from the perspective of practical teaching, analyzes the current teaching practice status, and does the reform work of the accounting method in higher vocational colleges, and draws five kinds of improvements. The effective strategy of higher vocational accounting teaching can provide effective help for the subsequent accounting professional teaching.

## **1. Introduction**

In the current social development, the independent practice ability of talents has been widely concerned by various industries [1]. Only rich teaching theory knowledge, no strong practical ability is not enough to be recognized by various industries, and so is the accounting staff. Therefore, in the current accounting teaching process of higher vocational colleges, the teaching method should be scientific and reasonable in the perspective of practical teaching, so that higher vocational colleges can train to adapt to the needs of the current society. Accounting staff. Teachers pay more attention to the teaching of theoretical knowledge in the current accounting professional teaching in higher vocational colleges. In the course of teaching activities, the instructors still regard themselves as the core of the curriculum teaching. Students can only passively accept the teaching knowledge, making the curriculum teaching of accounting major extremely boring, unable to mobilize the students' enthusiasm for learning and interest in accounting, making the course. However, one thing is undeniable [2]. That is, in this teaching mode, students can understand and master more course theory teaching knowledge, but it is not conducive to improving students' practical application ability, and the discipline nature of accounting profession pays more attention to practical application. Ability, which makes the current curriculum teaching unable to achieve the purpose of training accounting talents [3].

## **2. The Current Situation of the Teaching of Accounting Majors in Higher Vocational Colleges**

### **2.1. The training of off-campus practical application ability is difficult**

In the current accounting professions of higher vocational colleges, in order to better enable students to practice, most institutions have signed agreements with students from all walks of life to practice activities outside the school [4]. However, because the work of accounting involves the economic management of a company, in the practice teaching activities outside the school, the enterprise will not let the students carry out the actual operation on their own, and can only watch the whole operation process [5]. In this way, the off-campus practice teaching and training activities have lost their fundamental meaning, and the help for students to improve their ability to practice their own practice is even more minimal.

### **2.2. Teaching methods are backward. Not doing things with the times**

In the current accounting profession teaching process in higher vocational colleges [6], there is a

situation in which teaching methods are backward. This situation is not only reflected in the use of curriculum teaching tools, but also in teaching concepts and teaching methods. First of all, in the actual accounting professional teaching process, the teaching teachers did not fully adopt the current information technology teaching equipment, which led to the gradual reduction of the teaching efficiency. Secondly, the teaching philosophy of the instructors has not been updated in time, and it is relatively backward. The teaching methods and teaching methods used are not innovative and relatively old. Such a situation has a very serious impact on mobilizing students' enthusiasm and autonomy [7].

### 2.3. Problems with the evaluation and assessment mechanism

In the current teaching evaluation and evaluation mechanism of accounting majors in higher vocational colleges, the test scores of students are still the final evaluation criteria [8]. This kind of evaluation method is only a simple assessment of the mastery of students' teaching theory knowledge. There is no set of good evaluation standards, and the teachers have disregarded the situation. It leads to the evaluation of the teaching evaluation of the accounting majors in higher vocational colleges and the cultivation of practical application ability [9].

Finally, in the current teaching of accounting majors in higher vocational colleges, because of the influence of the traditional teaching philosophy of the country, many disadvantages appear in the teaching process of accounting majors, which is extremely unfavorable for the cultivation of accounting talents. Therefore, this part analyzes the teaching status of accounting majors in higher vocational colleges from four aspects, as shown in Figure 1 [10].

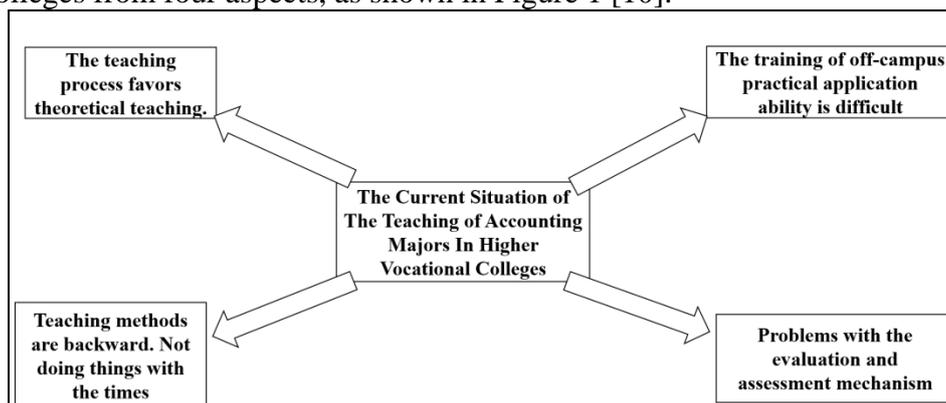


Fig.1. The current situation of the teaching of accounting majors in higher vocational colleges

## 3. Effective Strategies for Reforming the Teaching Methods of Accounting Majors in Higher Vocational Colleges from the Perspective of Practical Teaching

### 3.1. Teaching methods that combine practical application with theoretical knowledge

Accounting major is a highly applied specialty, which is biased towards the practical application of teaching. Therefore, in the process of teaching accounting majors in higher vocational colleges, students should be taught practical application while teaching the theoretical knowledge of course materials. Ability, attaches importance to the combination of theoretical knowledge and practical application. Higher vocational colleges should proceed from two aspects: First, the instructors of the accounting majors in higher vocational colleges should understand the current needs of the accounting staff, and then customize the teaching objectives with scientific and rationality. The practical application ability of the student accounting profession has been improved. The second two is to improve the proportion of theoretical knowledge and practical application of teaching time, and set the core of the course teaching in practical application teaching, so that students can fully utilize the theoretical knowledge of the course.

### 3.2. Enrich the practice mode of off-campus practice

In the teaching process of accounting majors in higher vocational colleges, students should be

enriched in the practice of teaching outside the school, giving students the opportunity to practice hands-on. While understanding and mastering the teaching knowledge of course theory, it pays attention to the cultivation of students' accounting practice ability, which enhances students' practical application ability. Students can adapt to the internal accounting work of enterprises in various industries in the practice teaching activities outside the school. In this way, students can accumulate a large amount of practical experience, so that students can successfully engage in accounting work in various industries after graduation.

### **3.3. Setting up a scientific and rational accounting course teaching**

In the teaching process of accounting majors in higher vocational colleges, the original teaching methods should be changed and adjusted, and modern teaching equipment should be fully utilized to carry out teaching activities. The re-arrangement of the existing accounting professional courses, so that the system structure of the course teaching can be more suitable for students in higher vocational colleges, so that students' practical application ability can be improved. For example, in the teaching process, the instructor can use the multimedia teaching equipment to explain the accounting examples, which enables the students to understand the relevant knowledge of the accounting profession in a deeper level, and at the same time, the use of knowledge is clear.

## **4. Suggestions and Measures for Reforming the Teaching Methods of Accounting Majors in Higher Vocational Colleges From the Perspective of Practical Teaching**

### **4.1. Establish a scientific and complete accounting professional teaching structure**

Strengthen the teaching of practical application in the accounting profession of higher vocational colleges. In the teaching process of accounting majors in higher vocational colleges, curriculum teaching theory and practical application teaching are closely related. If one of them is not implemented, the efficiency of teaching work will be reduced. Therefore, in the teaching of accounting majors in higher vocational colleges, teaching should be combined with the teaching theory and practice of the curriculum, according to the learning situation of students in higher vocational colleges, make corresponding adjustments to the teaching structure of accounting profession. For example, in the process of conducting practical application teaching, if the instructor finds that there is a teaching knowledge point that most students can't comprehend, the corresponding teaching knowledge points should be explained in detail, and the teaching theory and practice teaching should be explained. Combine. Therefore, higher vocational colleges should strengthen the evaluation of students' independent learning status and establish a scientific and perfect accounting professional teaching structure. Perfecting the teaching documents of the course, including the practical syllabus and practical teaching instruction materials, these are the fundamentals of practical application teaching of accounting majors in higher vocational colleges.

Focus on teaching to meet teaching needs. When the colleges and universities customize the curriculum materials and documents, first of all, they should be based on the skills of the accounting profession; secondly, the practical application materials should be selected to adapt to the development of the current era; finally, the independent needs of students from different vocational colleges should also be considered. In order to be able to continuously update the accounting professional application skills and operations, the institutions should work together with enterprises in various industries to jointly prepare accounting professional practice application materials. Because the practical application of teaching materials makes it time-sensitive, the instructor should timely adjust and apply the course materials in time to avoid the students' learning courses being inconsistent. The customization of all accounting professional course materials should conform to the requirements of practical application teaching, and can guide students to deeply grasp the operation process of accounting work and learn the essentials of practical application, so as to meet the practical needs of curriculum practice teaching.

## 4.2. Improve the teaching level of the teaching staff team of accounting majors in higher vocational colleges

As the leader of the students in the learning stage, the teachers' professional skills and comprehensive quality have a direct impact on the quality of education. Therefore, the skill level and theoretical knowledge of the instructors must be improved. When students are facing the society to face job competition, enterprises often value the students' internality. The students' competitiveness is cultivated by the instructors. Therefore, the instructors must have strong professional competence, and the instructors should change the theory. Sexual teaching concept, constantly learning new accounting professional skills, understanding the implementation dynamics of the accounting industry, and trying to change oneself, so as to adapt to the professional education requirements of accounting profession in the new era.

Finally, in the perspective of practical teaching, the third part and the fourth part are analyzed from five aspects in view of the current bad situation in the accounting process of higher vocational colleges, and the teaching methods of accounting majors in higher vocational colleges are realized. Reform, as shown in Figure 2.

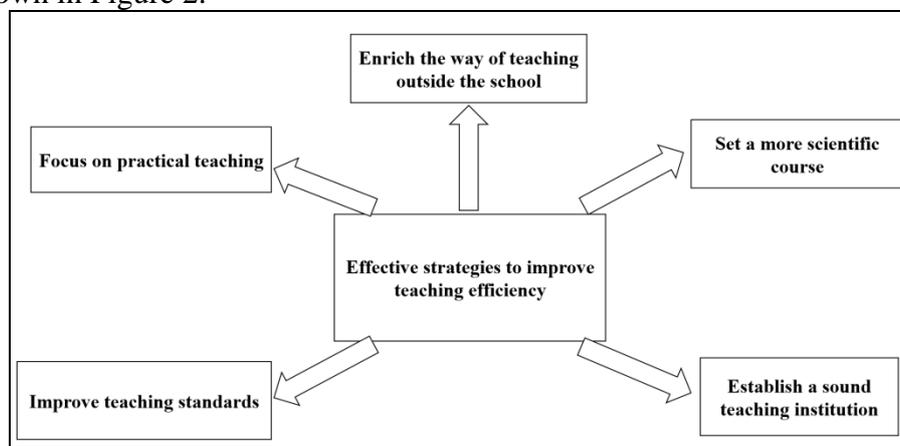


Fig.2. Effective strategies for reforming the teaching methods of accounting majors in higher vocational

## 5. Conclusion

This paper studies how to improve the efficiency of higher vocational accounting teaching from the perspective of practical teaching, analyzes the current teaching practice status, and reforms the teaching methods of accounting majors in higher vocational colleges. Finally, five kinds of high-level accounting can be improved. The effective strategy of teaching hopes to effectively improve the bad teaching situation of the accounting majors in higher vocational colleges.

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