

# The Reform of Accounting Teaching Organization and Teaching Methods

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**Abstract:** with the Rapid Development of Social Economy, All Kinds of Industries Have Higher Requirements for Professional Talents, and the Demand for Personnel is Also Increasing. Accounting Management is Related to the Direction of the Strategic Plan for the Economic Development of Enterprises, So Colleges and Universities Should Cooperate with the Development of Enterprises to Cultivate Talents with Strong Accounting Professional Skills and Practical Ability. the Reform of Accounting Teaching Organization and Teaching Methods in Colleges and Universities Has Become a Hot Topic in Teaching Research. This Paper Analyzes the Obvious Influence of Accounting Information Teaching and the Backward Problems of Accounting Teaching Mode in the Teaching Mode, and Puts Forward Some Reform Suggestions from Two Aspects of Teaching Organization and Teaching Methods, Hoping to Provide New Ideas for the Innovation and Reform of Accounting Teaching in Colleges and Universities At Present.

## 1. Introduction

### 1.1 Literature Review

Accounting teaching level and teaching methods have not met the needs of students' learning and the requirements of enterprises' employment, so it is necessary to reform the accounting teaching organization and teaching methods in Colleges and universities. Teachers need to take the problems existing in accounting teaching as the starting point, summarize the common problems in accounting teaching, so as to effectively evaluate accounting teaching methods. The study found that the school should cultivate students to set up the concept of lifelong learning, and pay attention to the cultivation of students' knowledge application ability. The school should pay attention to the innovation of teaching concept and teaching mode in teaching mode. Teachers should ensure that what students learn in this learning process will be applied to practical cases (Sun, 2018). The operation of basic accounting is very strong. As an entry subject of accounting, it will directly affect the students' professional courses. Therefore, teachers and students should pay attention to the study and practice of this course. In the process of teaching, teachers reform the knowledge model of course teaching through students' classroom response, so as to help students master the basic theory and knowledge of accounting, and pave the way for the more difficult Accounting learning in the future (Wang, 2010). As the main course of accounting major, cost accounting course is mainly based on the teaching methods taught by teachers. However, according to the past teaching experience of the traditional mode, it is found that students have a high degree of knowledge, but they lack the thinking of solving practical problems when solving problems. Many students' solutions are limited to textbook knowledge, lack of perceptual knowledge of the curriculum, and can not solve more difficult practical problems (Wu et al, 2012). It is very difficult to study advanced financial accounting in accounting major, and it is difficult to guarantee that students can master it within the limited teaching time in the classroom. Therefore, teachers should consider the innovation of teaching organization and teaching methods from the perspective of students. To some extent, the establishment of all-round cooperative teaching platform can optimize the teaching mode (Liu, 2013). The accounting major has a high demand for students' practical operation ability, and the long-term use of the old teaching mode restricts the improvement of students' practical ability. Therefore, colleges and universities should carry out reform in practical teaching and cultivate practical talents that meet the needs of the society (Yu and Li, 2018).

## **1.2 Purpose of Research**

The speed of economic and social development is gradually accelerated, and the demand for talents with strong practical ability for accounting major in social enterprises is greatly increased. However, before entering the enterprise, the college students who are directly trained by colleges and universities are generally weak in practical ability and can not solve the professional problems. After recruiting accounting major students, enterprises still need to train them for a period of time. College students have a strong ability to master the theoretical knowledge of accounting major and a good foundation for professional knowledge. According to the general imbalance of students' learning, colleges and universities are also constantly carrying out teaching mode reform. In the teaching improvement of professional courses, although the school pays more attention to the cultivation of students' practical ability, it also actively reforms the teaching organization and teaching methods, so that it can meet the needs and principles of modern personnel training. However, the reform mode needs to be innovated and optimized. In the process of enterprise development, with the continuous improvement of economic and trade level, the economic model has a strong innovation. In the reform of teaching mode, the school lacks the consideration of the long-term development of students, and can not help students to establish a good learning concept and learning habits in the teaching process. Therefore, it is of great significance to study the reform of accounting teaching organization and teaching methods.

## **2. Problems in Accounting Teaching**

### **2.1 Accounting Information Teaching Has Obvious Influence**

At present, many colleges and universities do not have the idea of accounting information teaching, and the influence of computerization stage is more obvious. In the information age, the development of accounting computerization mode is mainly to meet the modern management form of enterprises. Whether the accounting output results are efficient and value-added has a very important impact on the management of enterprises. Accounting computerization pays more attention to accounting personnel's strong business accounting ability and high efficiency. There is a big difference between the two, which leads to the contradiction between the goals set by the school in the process of training students and the needs of the enterprise. Schools can not directly provide enterprises with talents to meet the needs of enterprises. Therefore, at present, the accounting teaching in Colleges and universities still pays attention to the use of computerized teaching thinking, which leads to the mismatch between the training of talents in schools and strong enterprises and the demand goals.

### **2.2 The Accounting Teaching Model is Backward**

In the process of accounting teaching, teachers are generally used to the traditional indoctrination teaching mode. In the process of learning, students have poor initiative and enthusiasm, and only accept the content taught by teachers mechanically. Moreover, in the teaching, the teacher only completes the teaching task according to the curriculum goal, the content of the lecture is much and fast, and the time left for the students to think independently is not enough, and the students can only rely on rote learning for the course learning without understanding what they have learned. In the long-term application of this teaching mode, students' thinking ability will be reduced. After forming the habit, teachers will gradually ignore the concept that students are the main body of learning. As a result, the ability of accounting major of students declines, and there is no way to apply what they have learned to actual cases.

## **3. Reform of Accounting Teaching Organization**

### **3.1 Diversified and Flexible Teaching Organization**

In the practice of accounting teaching in Colleges and universities, it is necessary to reform the teaching organization and pay attention to the matching degree between the school education mode

and the students' development goals. When students are learning accounting courses, teachers need to guide students to understand the importance of self-learning. When teaching professional courses, teachers should attach importance to the role of students as the first subject in learning. In the process of teaching, teachers should attach importance to the cultivation of students' self-development ability and the establishment of lifelong learning concept, so that students have strong adaptability when facing the future unknown complex professional problems. The arrangement of accounting teaching organization should be more diversified and flexible, try to meet the learning needs of different students, so that students can gradually carry out independent research, so as to achieve self-learning.

### **3.2 Increased Practical Ability Training**

With the rapid development of enterprises, the professional requirements and standards for accounting talents are constantly improving. Therefore, in the teaching and training of students, the most fundamental purpose of teaching is to promote students' ability to acquire knowledge and develop students' ability to deal with accounting affairs. Modern enterprises not only require accountants to deal with accounting affairs skillfully, but also require accountants to put forward effective financial suggestions such as financial proliferation information after analyzing financial data. In this context, the reform of accounting teaching organization is required to focus on the cultivation of students' practical ability, the adjustment of teaching plan and the arrangement of rich practical activities for students. In order to train students' professional judgment and problem-solving ability.

### **3.3 Transforming Classroom Roles**

The traditional teaching mode is used to take teachers as the main body to teach students knowledge. Students are more passive in this learning mode, and the teaching process is lack of pertinence and humanity. Therefore, in the reform of accounting teaching organization, it is necessary to clarify the roles of teachers and students, and improve the traditional classroom model. Based on this, in the reform of accounting teaching, teachers need to guide students to actively put forward their own views and actively participate in the topic discussion after the knowledge explanation. At the same time, in order to promote students to have in-depth thinking of the knowledge they have learned, teachers can ask questions to students, and actively analyze and integrate relevant issues through autonomous cooperative research among students,. Students can also take professional problems as a special research topic, and discuss the actual problems through fat deliberation, so as to find the best research method.

## **4. Reform of Accounting Teaching Methods**

### **4.1 Application Case Teaching**

In college accounting teaching, the mastery of theoretical knowledge is helpful for students to solve practical case problems, but the theoretical knowledge is limited. Therefore, teachers should add some cases in teaching. In the process of teachers leading students to actively analyze cases, students' enthusiasm will be greatly improved. And students' active thinking can help students to summarize accounting calculation methods and accounting elements when solving case problems, so as to improve their ability in information expression skills. Case analysis can also increase students' accounting sensitivity, so that students can quickly and flexibly solve problems in enterprises.

### **4.2 Applied Experimental Teaching**

Experimental teaching method has been used in a variety of courses, and achieved good teaching results. Therefore, the reform of accounting teaching is bound to break through the traditional teaching methods and increase the number of experimental courses. For example, open the accounting laboratory and let students operate on the spot in the accounting simulation experiment. At the same time, let the students fully understand the operation methods in the simulation

experiments such as the preparation of accounting statements. In the process of accounting experiment teaching, teachers need to collect enough experimental data, guide students to operate, and promote students' ability of calculation, analysis and application.

### **4.3 Practical Teaching**

If colleges and universities want to implement the teaching method of practical teaching, they must invest enough funds to build the training base. Practical activities can improve students' business operation ability. Students should make good use of the training base, strengthen the ability of accounting analysis in practice, and improve their comprehensive accounting level. At the same time, with the help of campus resources, the school can also provide more and better practice learning platform for students to contact with accounting practice units, which is conducive to the growth of work practice experience when students enter the internship of enterprises.

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