

Probe into the practice of Mutual infiltration between Accounting Theory and practical Teaching

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Abstract: With the development of economy, accounting work is becoming more and more important, accounting professional becomes a popular major of society, and the whole society has set off the peak of accounting learning. Accounting mainly divided into theory and practice, which is the basis and premise of practice and practice is the effective application of theory. Accounting theory is the foundation, and accounting practice applied in theory. Similarly, accounting teaching subdivided into accounting theory teaching and accounting practice teaching. Students need to study theory first, then enter accounting practice study, and gradually grow into real accounting worker. Accounting major also includes accounting theory teaching and accounting practice teaching, students have studied. Only after accounting theory can we further study accounting practice. This paper discusses how to realize the mutual penetration of accounting theory and practice teaching from two aspects: the infiltration of practical teaching in the teaching of accounting theory and the infiltration of accounting theory in practical teaching.

1. Introduction

Accounting is an important part of economics, accounting mainly takes money as the main unit of calculation, through the application of relevant technologies and methods, systematic and comprehensive financial accounting and supervision of various forms of economic activities, in order to promote the economic benefits of the state, enterprises and individuals. Accounting includes accounting theory teaching and accounting practice teaching, which is indispensable. It is necessary to combine accounting theory and practice teaching organically in the process of accounting teaching, infiltrate each other, improve each other, and promote the overall improvement of students' accounting ability.

2. An Analysis of the present situation of Accounting Theory Teaching and Accounting practice Teaching

The teaching of accounting theory and accounting practice is two stages of cultivating students to become real accountants. In real life, the study of accounting theory completed according to the schedule of lessons in the school, and the study of accounting practice is a process of continuously carrying out accounting work with the old accountant in the enterprise, to master the relevant knowledge. Because of the different places of accounting theory teaching and practice teaching, its teaching methods are also very different, forming an independent teaching mode.

2.1 An Analysis of the present situation of Accounting Theory Teaching.

Accounting theory teaching is a pure theoretical teaching mode, which is a specific accounting course, arranged by the school with the teaching plan as a reference. All the teaching contents of accounting theory can complete in the classroom, which leads to students at a loss in the face of specific accounting work. Relevant research shows that even if many accounting students study hard and achieve excellent results, they cannot start when they really meet specific work, and it is difficult to adapt to the actual work.

The teaching of accounting theory needs to deal with the specific examination, so the school attaches great importance to the students' examination results. but does not cultivate the students' ability to adapt to the actual work, so many students choose the wrong major such as marketing, cashier and so on because they can not adapt to the accounting work after they really go to the post.

2.2 An Analysis of the present situation of Accounting practice Teaching.

Accounting practice teaching is to follow accountants to understand accounting vouchers, account books and statements first, with the passage of time, repeat accounting work again and again, and finally adapt to the accounting processing of the enterprise and the same industry, but can not really adapt to the accounting work of other industries. The reason is that as an accountant, his practical operation ability is very strong, but because he is not a professional teacher, he cannot express the teaching content completely, the teaching method is lack, neglects the accounting theory teaching, the student can only draw the gourd the same way. Second, as the student who studies accounting, some have no accounting theory knowledge at all. I want to learn accounting skills and want to find a job as soon as possible. Although some students from accounting colleges and universities have a certain level of accounting theory, they do not use accounting theory, and there is no way to catch up with each other.

Accounting itself is a complex work, which needs to have the theoretical and practical level of finance, law, taxation, economy and so on. Accounting theory teaching and accounting practice teaching cannot separated, after the separation of each other will enter the teaching misunderstanding, the training of students cannot adapt to accounting work, which is the failure of accounting teaching workers.

3. The infiltration of practical Teaching in the Teaching of Accounting Theory

If you want to become a real accounting staff, the best way is to learn accounting theory well, lay a good foundation for the study of accounting practice, and then carry on the study of accounting practice after learning the relevant theory well. Although many accounting teachers in some colleges and universities have high theoretical knowledge and teaching level, they also lack certain accounting practice ability, so we must pay attention to the operation ability of accounting practice, to combine practical teaching with theory teaching organically, and then train accounting staff with strong accounting ability.

The teaching content is the accounting practice of the financing person, and highlights the level. Highlight on-campus training. As the first stage of accounting practice teaching, students should carry out the on-campus accounting simulation training under the guidance of teachers, carry out financial analysis and strengthen accounting supervision and other accounting practice activities. To strengthen the organic combination of classroom theory teaching and practical work, train students to master the learned accounting theory and related knowledge, strengthen their analysis and application ability. and lay the foundation for them to work and adapt to work as soon as possible. Strengthen off-campus practice. As the second stage of accounting practice teaching, students organized to attend the school according to the teaching practice plan. Practice carried out, such as participating in the accounting professional post work in each practice base, mastering the economic activities of the enterprise, familiar with the real accounting business work of the enterprise, making it possible to integrate theory and practice, and arousing the students' interest in active learning, independent thinking and innovative thinking.

Strengthen the construction of practical training teachers. The construction of good accounting training teachers is the most important guarantee to carry out accounting practice teaching. We can take the method of “go out, please come in”, strengthen the construction of accounting training teachers in colleges and universities, and construct a relatively reasonable “double-qualified” accounting professional training teachers, such as full-time, full-time and part-time, academic background, professional title structure and so on. Strengthen the construction of practical training material system. The practical teaching material is the basic guarantee to carry out the practical teaching of accounting specialty effectively. The construction of the teaching material system of

accounting practical training should put the profession, foresight and practicability in the first place, and according to the training objectives and requirements of accounting practical teaching. The core skills of this major can realize the organic unity of hierarchy, systematic and effectiveness in order to meet the needs of accounting practice teaching. Strengthen the construction of practical training teaching conditions. The teaching condition of practical training is the prerequisite basis for the effective development of accounting practice teaching. In the process of the operation of accounting practice teaching, we should strengthen the teaching conditions and environment construction of accounting practice teaching, take the improvement of teaching quality as the core, and constantly improve the construction of software and hardware environment and infrastructure. In addition, form a comprehensive training system with clear tasks, complete functions coordination and orderly development in order to maximize the benefit of accounting practice teaching. Professional accountants should not only have professional accounting knowledge, but also skilled skills and practical ability. Therefore, the design of the teaching content of accounting specialty must integrate the related contents of people and accounting practice in the theoretical teaching. The content design of accounting theory has mainly integrated into the teaching of accounting practice from three aspects: selecting the monthly accounting documents of a company and letting the students carry on the simulation practice. so that the students can apply the accounting textbook theory more truthfully and cultivate the students' ability to sort out. Guide students to enter the tax declaration website, let students familiar with the tax declaration process of our country, understand that the current domestic enterprises need to pay tax, in addition to the teaching material theory mentioned. There are some such as water conservancy funds. To guide students to enter the statistical declaration website, so that students can understand and master the unit conversion of statistical data and the relationship between statistical data and accounting.

Teachers should organize students to understand the specific accounting work and process in the enterprise, such as the purchase and sales work, the supply of industrial enterprises, the detailed process of production and sales, deeply understand how the funds enter into all aspects of production and management. It is also necessary for students to have an overall understanding of corporate financial accounting tools and operating procedures, so that students can understand how to collate accounting files, rigorous accounting work and accounting writing requirements, which will affect students in a subtle way. The sooner student's encounter accounting practice, the sooner they can fill the gap in the teaching of accounting theory, to better integrate accounting theory and reality. Do a good job of coordination. Do a good job of coordinating theory with practice. Theory comes from practice and needs to constantly test in practice. Therefore, the teaching of accounting theory should combine and permeated with practical teaching. Which can run through the whole process of accounting teaching in order to avoid the tendency of isolation and formalization of accounting theory teaching, so that the basic theory teaching and practical teaching can realize "mutual integration"? Do a good job of skill training and quality education in coordination. In accounting teaching, we should strengthen the team assistance, accounting quality and position of students. In view of this, the practical teaching of accounting specialty should emphasize the training and training of its comprehensive core skills, such as accounting practice treatment, accounting application and analysis, on the premise of satisfying the cultivation of students' basic skills. Do a good job of hardware and software coordination. The construction of practical teaching system of accounting specialty is an Omni-directional system engineering, which will involve the coordination and unity of hardware and software. In the accounting practice teaching system, not only need the hardware support, but also need the enrichment of the software. Therefore, the characteristics and key points of accounting training teaching should emphasize as much as possible, and the essence core is to strengthen accounting. Do a good job of in-class and extracurricular coordination. In-class training is the basis and start of accounting practice teaching and extracurricular practice is the promotion and expansion of accounting practice teaching. The two complement each other and unify each other. When arranging all kinds of accounting training activities, we should arrange the time fully and reasonably, not only to ensure the orderly development of the training activities in the school, but also to strengthen the regular organization

of extracurricular practice links, which is an important way to improve the effectiveness of accounting training work in an all-round way.

The teaching method pays attention to the practical operation. The traditional accounting theory teaching adopts infusion teaching, which is not suitable for practical accounting practice teaching. Therefore, the teaching form of competition meets the needs of mutual penetration between theory and practice. The main results are as follows: in view of accounting errors, accounting number sensitive calculation competition can be held which can not only improve students' calculation speed, but also enhance students' sensitivity to accounting figures. Aiming at the problem of inaccurate case and lowercase figures, accounting calligraphy competitions can be held, which can not only effectively improve students' accounting calligraphy level, but also improve students' basic accounting skills; students' practical operation ability is relatively good. Low, can hold accounting statement and accounting competition, which can not only improve students' practical operation ability, but also deepen students' understanding of accounting theory.

4. The infiltration of Accounting Theory in practical Teaching

To become a real accountant, the best way to learn is to learn accounting theory and then accounting practice, because theory is the basis of practice. As far as the teachers of accounting specialty are concerned, although they have the theoretical knowledge of accounting specialty and the level of accounting teaching, they still lack the ability of accounting practice. Only by trying to improve the operation level of accounting practice, can they infiltrate the practice in theory teaching and train better accountants.

To improve the theoretical penetration of the basic skills of accounting. There are many problems in the actual work of the accounting, and the guidance of the accounting theory is required. Therefore, in the teaching of accounting practice, the teacher should pay attention to the combination of theoretical knowledge teaching and guide the students to solve the problem effectively. If the income structure between the enterprises is different, the accounting personnel are required to use the accounting theoretical knowledge to understand the fund structure of each enterprise. In general, accounting practices such as cost calculation, loss of original documents, self-made form of vouchers, etc. require the guidance of accounting theory. The accounting practice itself is a very comprehensive work, and many of the content cannot learn in the teaching materials. Only to learn the teaching materials well, students after graduation cannot adapt to accounting work. In order to improve the understanding of accounting work, teachers need to be interspersed with the relevant contents of accounting practice in theoretical teaching. On the premise of ability, the accounting documents of a company copied and the students allowed carrying out accounting simulation internships. This kind of real accounting information is more authentic, more realistic, more localized than the accounting simulation in the teaching material, thus disrupting the economic and business order, so as to cultivate the students' accounting arrangement ability. Lead students to the tax declaration website, so that students know in advance that the accounting skills are more needed in the tax declaration process, recognizing that it is local. In the accounting practice of enterprises, enterprises should not only pay the taxes learned in the teaching materials, but also pay the local education fees that are not included in the teaching materials, water conservancy funds and so on. Lead students to enter the statistical declaration website, let students master the unit conversion of statistical data, and the connection between statistical data and accounting.

The essence of accounting work is a management work, and accountants complete many related things in practice. As a teacher of accounting theory, it is more necessary to cultivate students' other related work ability in order to fill in the shortcomings of theoretical teaching. In practical work, there will be a variety of problems, sometimes the same problem can deal with in different ways, at the same time, and there will be a variety of new problems, which requires accounting theory as the guidance of the work. When teaching students' accounting practice, teachers should not only teach students the way to deal with problems, but also train students' ability to do something against each other, so that when students encounter similar problems again, they should not only teach students

how to deal with problems, but also exercise their ability to do so. In 2005, we can solve it on our own.

Cultivate the theoretical penetration of accounting system. Accounting practitioners must form a systematic accounting theory in order to be able to operate in accounting practice. At present, the production and management of domestic enterprises need accountants to supply, raise funds, production and sales and other accounting processing, and accountants need to use systematic accounting treatment theory to guide the practice. In addition, accountants should make rational use of theoretical knowledge such as cost budget and property inventory in practical operation, which requires strengthening the infiltration of theoretical knowledge in practical teaching. Hold accounting practice competition. Business competition is to set up a model, promote the progress of backward students, and form a good learning. Especially, the competition of accounting practice can directly improve the practical operation level of students, and can better adapt to the future accounting work. In view of the students' non-standard of uppercase and lowercase numbers, accounting calligraphy competitions can be held to improve students' accounting writing level and basic skills. In view of the accounting errors that often occur among students, the accounting number competition can held, and a set of data can used to add and subtract the calculator. This kind of competition effect can not only enhance the students' sensitivity to accounting numbers, but also improve the speed of pressing the calculator. In view of the fact that the students' accounting practice is not strong, they can hold accounting vouchers and accounts. The competition of books and statements is to enhance the accuracy and speed of accounting practice, to better connect theoretical teaching with practical teaching, to cultivate students' practical operation ability and to adapt to accounting work.

If students only master some basic accounting skills, they tend to deal with only a small part of the accounting work. A qualified accountant needs to have systematic accounting theory in order to deal with the problems in accounting practice flexibly. Accounting work needs to integrate all aspects of knowledge and master the solutions to related problems in a comprehensive and systematic way, to better adapt to different jobs after entering the post. Enterprises have been carrying out production and management repeatedly, accountants need to deal with supply, production, sales, profits, taxes and fees and other work, which requires the use of systematic theory to guide the work, so that the work can carried out methodically.

5. Summary

In short, accounting teaching is not only a science, but also an art. The teaching of accounting specialty is an important position to train accounting professionals in our country. Both theoretical teaching and practical teaching need to permeate each other, cultivate students' comprehensive accounting ability, and make them become excellent accounting workers in order to achieve our teaching purpose. Only by permeating accounting theory and practice teaching together, can we promote the cultivation of students' comprehensive accounting ability, and students can better adapt to accounting work after graduation. It hoped that through the analysis and exploration of this paper, some useful suggestions could provide for the related teaching work, to promote the promotion of the teaching work. The mutual penetration of accounting theory teaching and accounting practice teaching is beneficial to improve the teaching quality, achieve the teaching purpose, cultivate excellent accounting professionals, and benefit the efficient development of accounting industry in our country's economy.

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