

Research on the Application of Teaching Case in Higher Vocational Accounting Teaching

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Abstract: As the world's second largest economy, China has made the vision of economic take-off come true in the shortest time, which can be said to be a miracle in the modern economic development history. However, precisely because of the rapid development, many supporting measures cannot be timely followed up so that the current economic status cannot be satisfied. And accounting teaching is one of them. The economic system changes frequently, but the old accounting teaching methods cannot keep pace with the change. This article will discuss how to apply case teaching into daily teaching.

1. Introduction

In the recruitment of various enterprises, work experience is the most basic requirement, especially for accounting. After investigation, it is found that in the process of employing accounting talents, enterprises not only require basic educational background and professional knowledge, but also need professional work experience, aiming to shorten the training time so that the hired talent has the ability to work independently. However, according to the current teaching environment, most of the newly graduated accounting graduates are not up to the standard, which indicates that accounting teaching in higher vocational colleges is in need of reform.

2. Present Teaching Situation of Accounting in Higher Vocational Education

2.1. Backward and rigid teaching methods

The fundamental reason why exam-oriented education is widely criticized in China is the monotonous and boring teaching methods, so is the accounting major. Most of higher vocational colleges in their teaching process still are still follow up the stage of teachers speaking to the blackboard and students looking at the book [1]. The quality of learning depends entirely on personal understanding and efforts. This habit, developed over the last century, has been in use for decades. And both of teachers and students take it for granted [2]. But this kind of boring and single teaching method has been unable to adapt to the needs of modern teaching. Particularly, there are no any achievements in the cultivation of students' creativity.

2.2. Emphasis on theory over practice

It has always been the biggest drawback of education system in China paying more attention to theory than practice, and it is common in colleges and universities at all levels. Just like chemistry and geography, accounting is also a major with strong applicability. Only relying on theoretical knowledge can't deal with the problems encountered in the practical [3]. Although the society calls for policy requirements, the current higher vocational colleges still attach importance to theory but ignore practice so that students still accept knowledge passively.

2.3. The backward education philosophy

A school must first have a teaching philosophy, and then draw up the teaching methods and training direction based on it. If the idea of teaching is scientific and advanced, and so are the training direction and teaching method. But nowadays, most of vocational colleges only aim at running schools, and few of them develop individualized teaching for students. The original

intention of vocational schools is to solve the students' employment problems [4]. Therefore, the most basic idea is to work towards employment, improve students' professional ability and use better teaching methods to let students better integrate into the society after their graduation.

2.4. Differences in talent training

In ordinary higher vocational colleges, the medium and large-sized enterprises are the reference target of accounting major teaching, and those small enterprises and companies are ignored to some extent. However, these groups being ignored are the most ones demanding for accounting major. Virtually, a bad consciousness that they only want to work in large enterprises has been formed. Most students cannot meet the needs of large enterprises in current education level, while looking down upon the small businesses, which causes the employment problem. If the basic level cannot be guaranteed, a benign upgrade in capability cannot be realized.

2.5. Weakness in faculty resource

It is found that most vocational colleges lack teachers with practical experience through a series of investigation and research. Most of the accounting majors work as teachers in their school or other schools after graduation. Although such a teaching staff is full of theoretical knowledge, but because they have not engaged in specific practical affairs, they can only follow the book when they do the education so that fail to provide practical guidance and education for students.

2.6. The Difficult off-campus practice

Due to the particularity of accounting major, enterprises all hope that their employees can meet the work requirements in the shortest time. But It is destined to require a long time of contact and practice in accounting so as to be gradually better off.

3. The Significance of Teaching Case Method in Accounting Teaching

3.1. Promote the reform of textbook so as to satisfy the needs of social development

Application case teaching method refers to changing the single theory indoctrination of traditional teaching method through teaching situation and story line instead. Changing the content of teaching materials is the primary premise in this kind of method in order to adapt to the application case. With the growing of economic demand in China, standards and systems in accounting industry are also improved. The teaching material of accounting major should also be timely followed up and combined with case teaching method so as to improve teaching quality, continuously provide accounting talents for our society and boost economic growth.

3.2. Visualize the accounting theory system

Currently, students in higher vocational colleges are learning a lot of boring skills and theories, which seriously kills their interest in learning, let alone the pleasure of learning. However, the case teaching method is featured by presenting the learning content through specific stories, in which can fully mobilize students' enthusiasm, make the class lively and interesting, promote the learning atmosphere and students' mastery of skills will also be improved while getting deep understanding. And it also make the original abstract data become more vivid through case teaching, stimulate students' curiosity to solve problems and enhance their learning habit of independent thinking.

3.3. Help students to cultivate the innovative consciousness and comprehensive ability

In the era with rapid economic development and great changes, the whole society has a great demand for creative talents. And the previous teaching methods have failed to meet the needs. Apart from the basic theories in textbooks, we should also focus on cultivating students' innovative consciousness and improving their comprehensive abilities. while the case teaching method in accounting must be the best solution, in which students will be able to learn practical knowledge through various cases in school, and after a large number of case studies, their thinking ability will be improved, and so are the observation and reasoning abilities. In this process, there will inevitably

be the birth of innovative thinking.

3.4. The advantages of case teaching in accounting teaching

Accounting major, as a subject with wide range and strong practicality, has a more prominent demand for case teaching method. Because this teaching method contains both flexibility and practicality, with today's continuous development of the information, the simple way of learning has been out of date. We must learn to put theory that we acquired into the practice so as to stimulate the advantages of all kinds teaching methods so that keep pace with the development trend. Just like reciting is not as good as writing, it's better to do few times of specific practice than learning accounting theory many times. The advantage of case teaching method lies in that they can think about problems in the course of practice, then solve problems, and also stimulate their learning interest and deepen their understanding for knowledge.

4. Study on the Application of Case Teaching Method

4.1. Preparation before teaching

Different from the traditional teaching method, the accounting case teaching method requires a lot of preparation before class, including the theoretical key points, relevant case materials and questions that students can think about in the case. Before the class, teachers should carefully select the case materials that will match current learning progress and list the necessary questions according to the cases, so that students can learn and understand the key point better.

4.2. Cooperation and discussion in groups

After selecting the case materials, the teacher will first pose questions in class and then divide the students into groups. Amid of the class and after class, the questions raised by the current case will be discussed and debated among groups, in which a heated discussion atmosphere will be created. And after opinions proposed, students will inevitably get a few of relevant understandings so as to prove their thoughts, which will virtually deepen their impression for knowledge. After the opinions are unified, each of groups is needed to make a speech outline.

4.3. The way of class discussion

With the speech outline finished, the debate within the group will evolve into the confrontation or debate among the groups, forming a learning atmosphere of brainstorming and expressing their opinions freely. In this process, teachers should take students as the main body to give guidance: deepen the direction of discussion, broaden the range of students' thinking, deepen their understanding for knowledge points. While encountering difficulties in thinking, they will timely consult their teacher and discuss among them.

4.4. The teacher should make a summary and do some instruction

After the analysis results of each group coming out, the summary reports of each group should be made by the teacher, in which should point out both of the advantages and disadvantages of students in solving problems, and let them think further about the next step. The analysis report should be evaluated in the form of homework correction, starting from comprehensive ability, from ability of expression to decision-making, and even on-site performance. In this way, each of the students will know their own advantages and disadvantages, so as to make targeted adjustments. As a result, students can not only improve their professional ability, also improve their comprehensive strength, so that they will be more of just like a duck to water in their future social practice.

4.5. The prospect of case teaching method.

To sum up, the case teaching method has a very broad development space, and also the faculty, in addition the relevant teaching system and textbook also need to be innovated. At present, all higher vocational colleges do not give the first priority to this teaching method, which is still in the stage of teachers imparting and students following, information collection and the connection of

various related positions do not be well combined, and also the overall teaching planning for this method doesn't be proposed. All these prove that case teaching method, once being well used, will inevitably bring about fundamental changes for accounting major in higher vocational colleges. Case teaching method can not only improve students' learning ability, but also improve teachers' ability in teaching and professional skills. If the methods mentioned above can be applied into the pilot and then popularized widely, it will greatly promote the cultivation of accounting talents.

5. Conclusion

With the overwhelming social development in China, teaching reform in higher vocational colleges, as a professional talent training base, is already an urgent matter. The importance of accounting in economy and finance determines that it must keep pace with the development of the era and economic development. As inheritors of knowledge, accounting teachers should not repeat the knowledge in textbooks to students, instead should learn more about practical cases and give students better guidance and the direction of thinking. At the same time, their own professional ability should be enhanced, so as to form a virtuous cycle of both excellent teachers and students, and cultivate a batch of accounting talents with the combination of theory and practice.

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