

Research on Teaching Reform of Finance and Accounting Courses for Non-profit Organizations in Universities

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Abstract: The rapid development of non-profit organizations has put forward new requirements for accounting professionals in this field. However, college education has lagged behind the development of practice and failed to export qualified talents for practical work. In order to meet actual needs, relevant universities should take various measures to deepen reforms and promote the teaching reform process of financial and accounting courses for non-profit organizations in universities.

Keywords: Teaching Reform; Non-profit Organization; Teaching of Finance and Accounting

At present, the professional courses related to non-profit organizations in higher education cannot meet the actual demand for professional talents in many fields, especially the financial and accounting talents of non-profit organizations. Therefore, it is urgent to promote the construction of financial and accounting courses for non-profit organizations in colleges and universities to train the required professional talents for the development of social organizations.

1. Characteristics of finance and accounting courses for non-profit organizations

Non-profit organization finance and accounting courses have strong interdisciplinary characteristics. They involve different disciplines such as management, economics, and sociology, and stand on the edge of each discipline. Such courses are almost not core courses in universities and colleges, but are in the marginal position of accounting or social engineering. The interdisciplinary characteristics put forward higher requirements for the course teaching. The instructor must not only master the basic theoretical knowledge of finance and accounting, but also have a certain degree of understanding of the operation of non-profit organizations.

Non-profit organizations include many types, covering a variety of industries, and they provide useful services to many areas of society. Different types of organizations, such as foundations, social groups, and private non-enterprise units, exhibit different financial characteristics. Their fund movements reflect the interests of different stakeholders, and each organization has its own unique characteristics. Therefore, the financial and accounting courses of non-profit organizations are embodied as diversified, including various branches represented by different types of organizations, which together constitute a complete course plate.

2. Current teaching status and main problems of non-profit organization finance and accounting courses

At present, the courses related to non-profit organizations in colleges and universities are mainly concentrated in the School of Public Management and the School of Social Work, and the management courses mainly focus on charity organization

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management, charity project management, social work related, etc., and non-profit organization finance and accounting courses are offered. Relatively few. On the other hand, in the accounting schools of universities, there are fewer related courses. Such courses are in a marginal position in the construction of disciplines under the discipline of business administration. Economic management students generally pay less attention to this course, and they pay more attention to the development of enterprise-related issues. Some colleges and universities have the phenomenon that courses are suspended due to insufficient student selection.

At present, in colleges and universities, the relevant teachers of the School of Public Administration and the School of Social Work, although they are more professional in charity organization management, social work, etc., but many have not systematically studied the non-profit organization finance and accounting related courses. Know less about accounting expertise. Most of them are from social work majors or public management majors, lack basic theoretical knowledge of finance and accounting, and have little understanding of the basic principles of non-profit organizations' financial operations, accounting subject settings, and financial report preparation. They offer courses in finance and accounting for non-profit organizations. There are certain difficulties. Although the relevant professional teachers of the School of Accounting are familiar with the basic theoretical knowledge of finance and accounting theories, they generally focus on corporate finance and accounting operations, but do not know enough about the financial operation and capital movement of non-profit organizations, and they are not familiar with the organizational operation process. Therefore, for non-profit organizations' finance and accounting courses, colleges and universities generally suffer from insufficient teachers.

3. Thoughts on teaching reform of finance and accounting courses for non-profit organizations

In terms of course offerings, non-profit organization financial management courses can be set up in the social work and public management majors. Professional elective courses can be set in the School of Accounting or Finance. Elective courses are set for majors and public management majors. For students majoring in social work and public administration, non-profit organization financial matters are essential knowledge and should be taken as a compulsory course. However, the learning of accounting courses for non-profit organizations requires a certain basis of accounting theory, so it can be offered as an optional course. For the students of the School of Accounting and Finance, non-profit organization accounting, as an important part of the accounting theory system, should be taken as a compulsory course, while the relevant finance courses can be selected according to personal interests. When the above-mentioned elective courses are released, considering that students may not have enough knowledge of related fields, objective publicity and correct guidance can be used to make students fully aware of the importance of the courses and stimulate students' interest in learning. In some colleges and universities, it is also possible to combine the financial and accounting courses of non-profit organizations based on the actual situation of the school, and appear in the form of a course.

In view of the widespread lack of teachers in the financial and accounting courses of non-profit organizations, relevant universities should take a multi-pronged approach to effectively improve the level of professional teachers and enhance their teaching capabilities. The school can choose to participate in training for professional accounting teachers interested in related fields of non-profit organizations, so that they have an understanding of the management and operation of non-profit organizations, become familiar with the theoretical foundation and theoretical framework of non-profit organizations' financial accounting, and become familiar with private non-profit organizations. Organizational accounting system can be mastered in depth, proficient in non-profit organization's capital movement and capital relationship, and freely used in non-profit organization's accounting subjects, so that they can be better qualified for teaching tasks of such courses.

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