

Research on Multi Course Integration of Accounting Teaching——Taking Fixed Assets Teaching as an Example

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Abstract: In the traditional teaching mode of accounting, each course has its own system, and each course is distinct and almost does not go beyond half a step. However, in the actual economic activities, every accounting business involves problems, in addition to accounting knowledge, it also needs a lot of knowledge related to tax law, internal control, law and other courses to solve comprehensively. As the teaching staff of accounting major, we should always pay attention to this characteristic of practical work, actively promote the development of the teaching mode of cross-integration of accounting discipline and its related courses, and cultivate more accounting talents suitable for the needs of the times. This paper focuses on the specific teaching content of fixed assets, and initially explores how to integrate accounting teaching with other courses, so as to provide multi-angle research ideas for the development of this teaching mode.

Keywords: Accounting Teaching; Fixed Assets; Amalgamation ; Integration

Accounting major is an important subject in financial and economic colleges. How to cultivate compound accounting talents suitable for social needs is a subject that needs to be deeply explored and considered in such colleges and universities. Many scholars have put forward the reform idea of multi curriculum integration on this subject. Taking the teaching content of fixed assets as the starting point, this paper explores how to connect the teaching mode of multi-disciplinary integration in accounting teaching.

In the traditional teaching, the knowledge points related to fixed assets have been based on the accounting standards for business enterprises according to the traditional teaching mode, including the explanation of the following teaching contents: The nature and recognition conditions of fixed assets, the subsequent measurement of fixed assets, the disposal of fixed assets, etc. However, the problem of fixed assets encountered by financial personnel in their work is not only the simple accounting of fixed assets, but also how to use professional judgment to define fixed assets; How to use the preferential tax policies for fixed assets to plan the tax plan; How to cooperate with the asset management department to manage the complex situation of many problems such as physical fixed assets requires the financial personnel to have a variety of knowledge accumulation in order to deal with them freely and reduce financial risks. These practical problems provide solutions for our multi-course integration teaching and research, which are analyzed one by one below.

1. Integration with the course content of enterprise accounting system

1.1 Choice of enterprise accounting system

At the beginning of the establishment of each enterprise, it is faced with the selection and establishment of accounting system. The primary work of financial personnel is to select and establish a good financial system and file it with the tax authorities. A large number of financial personnel with formal accounting professional background education in the school have not properly selected the accounting standards for business enterprises for filing according to the scale and business

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operation of their own enterprises. They are familiar with it. This choice has left many hidden dangers for the future financial work.

When teaching fixed assets knowledge, teachers can expand to the course of enterprise accounting system. The integrated content is: The scope of application of enterprise accounting standards and small enterprise accounting standards. Let students know that at present, small and medium-sized enterprises account for more than 90% of the total number of enterprises in China. If the enterprise does not have the following conditions:

1.1.1 Do not assume public responsibility, i.e. unlisted enterprises, preparing for listing

And unlisted enterprises preparing to issue corporate bonds; Or financial institutions or other enterprises entrusted to hold and manage financial resources.

1.1.2 The operation scale is small, that is, it meets the requirements specified in the classification standards for small and medium-sized enterprises

Small business standards or microenterprise standards.

1.1.3 Not a company within an enterprise group

Then, financial personnel can conduct accounting treatment in accordance with the accounting standards for small enterprises. Of course, they can also choose to implement the accounting standards for business enterprises.

Other contents of the enterprise accounting system that can be integrated into the accounting course also include: if the enterprise determines the specific standards, the continuous accounting treatment of fixed assets will be affected by complexity and simplicity. For example, for self built fixed assets, the cost of fixed assets in the small enterprise standard is up to the completion settlement; The accounting standards for business enterprises are expected to be available as of the end of the year. Two different deadlines will affect the measurement of taxes related to corporate income tax and corporate real estate tax. So far, we can actually integrate the content of tax law.

1.2 Professional judgment on the definition of fixed assets

Both the accounting standards for small enterprises and the accounting standards for business enterprises define fixed assets as tangible assets held by enterprises for the production of products, provision of labor services, lease or operation and management and used for more than one year.

This definition gives enterprises a great discretion, which requires financial personnel to judge the scope of fixed assets applicable to the unit according to the size of the enterprise and other conditions. In addition to the time standard, we should also determine the value standard of various fixed assets. Many financial personnel only follow the old national accounting system and still use the unified standard of 2000 yuan. They cannot flexibly use professional judgment to define the fixed assets of the enterprise. When teaching the definition of fixed assets, we can integrate the relevant contents of professional judgment in the design of accounting system for explanation. Combining theory with practice will get twice the result with half the effort.

2. Integration with tax law courses

Most enterprises in China have no conditions to set up posts strictly according to the distinction between financial accounting and tax accounting, and accounting personnel are responsible for tax related work at the same time. The objectives of the two kinds of accounting are different, the business processing contents are different, and a large amount of information is shared. Many financial personnel either do not have a solid grasp of the knowledge of the two systems, or often confuse the two business contents due to workload considerations.

With regard to the relevant documents on tax preference for fixed assets, Article 3 of CS [2014] No. 75 stipulates that fixed assets with a unit value of no more than 5000 yuan held by enterprises in all industries are allowed to be included in the current cost at one time, deducted when calculating the taxable income, and depreciation is no longer calculated annually.

In the teaching of fixed assets knowledge, combined with the above tax policies, teachers can distinguish the differences between them and accounting requirements: in accounting, enterprises should continue to accrue depreciation for fixed assets less than 5000 yuan according to different categories; In terms of taxation, the accelerated adjustment of depreciation expenses shall be carried out on the tax return, and the undrawn depreciation expenses shall be adjusted at one time and deducted before tax.

In the accounting class, if we simply teach the depreciation method of fixed assets in accounting, the students who initially contact this knowledge point are likely to be confused when learning the relevant contents of tax law. Here, teachers will timely reintegrate into the explanation of relevant tax policies and master the overall knowledge of fixed assets, which will have the effect of integration.

3. Integration with internal control courses

In practical work, the responsibilities of the financial department are not limited to accounting, but also cooperate with the asset management department to jointly undertake the task of protecting asset safety. This part involves the relevant contents of the internal control course.

Among the control activities of one of the five elements of internal control, property protection is an important control activity, which is also highly related to the identification of the existence of assets in the statements. Fixed assets generally account for a large proportion in the total asset value of an enterprise. The physical situation of fixed assets directly affects the authenticity and integrity of the statements, which must be paid special attention by financial personnel. However, the actual operation of the enterprise is that each department does its own thing and lacks the overall concept. Reflected in the specific work, in the absence of fixed asset management module, the normal process should be to fill in the acceptance form with asset code after acceptance by the asset management department and transfer it to the financial department as one of the basis for accounting. This involves the process design of physical objects and accounts. The reality is that this is not the case in many enterprises. After the asset management department usually gives the acceptance documents without code or with code to the financial department, the financial department does not use its code and re-encodes and classifies them according to its own system. In the later stage of fixed assets inventory, the two departments took out their own records, but there was no same information, resulting in ineffective and waste of enterprise resources, and each department did not restrict and cooperate with each other in asset protection.

In view of such problems, in the teaching process of fixed assets knowledge, teachers can naturally add the teaching content of internal control while explaining according to the normal accounting content, and explain the internal control process and key control points of fixed assets, so that students can establish a preliminary management idea of internal control on the basis of financial knowledge. Open up room for their future career development.

In addition to the integration of the above courses, there are many other courses that can be added during the teaching of fixed assets knowledge points, such as the integration with accounting informatization ERP course, contract law in economic law, management accounting, etc.

The rapid development of society urgently needs the exploration and innovation of our professional teachers in teaching mode. In addition to the innovation of methods and forms, we also need to have the courage to innovate the substantive teaching content. At a time when the society is facing pains and challenges brought by various transformations, accounting teaching should be duty bound to consciously integrate into this reform. How to integrate multiple courses in accounting teaching is undoubtedly worth us to invest more time and energy as a key field to continue to explore.

4. Conclusion

In the traditional teaching mode of accounting, each course has its own system, and each course is clear-cut, almost no more than half a step. However, in the actual economic activities, each accounting business involves problems, which need not only accounting knowledge, but also a large number of related courses such as tax law, internal control and law. As a teaching worker of finance and accounting specialty, we should always pay attention to this feature of practical work, actively promote the development of the teaching mode of cross integration of accounting discipline and its related courses, and cultivate more accounting talents suitable for the needs of the times. Focusing on the specific teaching content of fixed assets, this paper preliminarily explores how to integrate with other courses in accounting teaching, so as to provide multi angle research ideas for the development of this teaching model.

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