

# Research on the Construction of Accounting Curriculum System and Accounting Education Methods Based on Value Creation and Professional Judgment Ability

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**Abstract:** In the new era, the requirements of the accounting talent market for professional talents are constantly improving. Accounting talents with certain value creation and professional judgment ability are one of the scarce professional talents among enterprise accounting talents in the new era. Such talents can create value for enterprises in the development and decision-making of enterprises, and provide scientific basis and reference opinions for enterprise decision-making through their professional judgment, which plays an important role in the development of enterprises. However, at present, the construction of accounting curriculum system in relevant colleges and universities is insufficient, and the application of relevant teaching accounting education methods is unreasonable, which to some extent hinder the reform and innovative development of accounting teaching. Based on the value creation and the cultivation of professional judgment ability, this paper explores the ideas of the construction of accounting curriculum system and the reform and innovation of accounting education methods, so as to provide some ideas and references for the teaching of accounting major in relevant colleges and universities.

**Keywords:** Value Creation; Professional Judgment Ability; Accounting Course System; Educational Methods

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## 1. The role of value creation and professional judgment in the training of accounting talents

The development of informatization and networking has also profoundly changed the traditional forms and methods of financial accounting. To a certain extent, financial accounting is to improve the ability and quality of financial accounting, which makes the value creation of financial accounting to a certain level. In the new era, accountants must combine with the coordination of relevant business work of the enterprise to realize value. For example, promoting the coordination of finance and marketing and strengthening the coordination of relevant departments within the enterprise can optimize the internal resource allocation of the enterprise, improve the efficiency of resource utilization, and achieve the effect of cost saving and resource saving. Financial work and other enterprise business collaboration can also be carried out from many other aspects. In this collaboration, enterprises can achieve collaboration in budget control, fund preparation, online payment, settlement accounting, etc., which plays an important role in reducing enterprise operating costs, reducing resource consumption, and promoting enterprise profit maximization. In addition, in the development of the enterprise in the new era, the integration of functional departments has accelerated, the cross situation has increased, and the comprehensive management ability of the accounting department is also improving. Therefore, relevant accounting staff are required to play an active role in their work and realize value creation.

Professional judgment ability is an important index to evaluate the comprehensive ability of relevant accountants. Accounting is a challenging job in modern enterprise accounting. In the process of social development and progress, the accounting environment is constantly changing, and the number of uncertain transactions and events is increasing, which requires them to make judgments and choices in their work; In addition, there is an important connection between accounting standards based on principles and accounting professional judgment. Relevant accounting policies and the determination of transaction matters all involve accounting judgment. In the new era, in order to improve the post competitiveness of

accounting personnel and provide talent support for enterprise accounting work, professional judgment ability training must be carried out in accounting teaching.

## **2. Construction of accounting curriculum system and application of educational methods**

### **2.1 Too much emphasis on theory and insufficient practical teaching**

In terms of the current curriculum system of accounting major in relevant colleges and universities, it is very common for many colleges and universities to focus on theory in the teaching of accounting major. Among the accounting courses offered in many higher vocational colleges, more than 75% of the courses belong to accounting theory courses, and the teaching of accounting practice and accounting practice is insufficient. For professional students, excessive theoretical course teaching is difficult to stimulate their interest in course learning. A large number of theoretical knowledge needs them to memorize. Students' learning pressure is high, their interest in learning is low, and their enthusiasm for learning is not high. Such accounting course teaching is ineffective. The accounting professionals trained under this teaching mode have poor adaptability to their posts. Many students who have performed well in the school's professional examinations do not perform as expected after entering their jobs. Enterprises do not give high evaluations to relevant talents. All of these reflect the disadvantages brought about by the lack of practical teaching in the teaching of accounting major. In terms of the practice of accounting courses, many higher vocational colleges and universities focus on the practice teaching in the semester before students graduate. Such practice is not enough for students, and it is not combined with the theoretical teaching of professional courses. Many students are self seeking enterprise positions for practice, and some post work has little to do with their professional learning content, so such course teaching can not achieve the role of practical education. After entering the job, the students' competitive strength is insufficient, and their own value creation and professional judgment ability are not outstanding.

### **2.2 Single teaching method and lack of innovative design**

As for the teaching methods of accounting courses in higher vocational colleges, in the specific course teaching, the teaching methods adopted by teachers are often fixed. Teachers use a fixed teaching mode to teach students for a long time, which makes students have stereotyped thinking. In the study of accounting courses, they will also rely too much on teachers, and their learning enthusiasm and initiative are insufficient. In such a course teaching mode, the cultivation of students' thinking ability is difficult to achieve the expected goal, which is not conducive to the cultivation of students' professional judgment and versatility. In this way, it is difficult for them to truly create greater value for the enterprise in their jobs, and their job competitiveness is insufficient. In addition, under the single course teaching mode, students' interest in learning accounting courses is not high. Teachers teach a large number of theoretical teaching contents in the classroom, which is difficult for students to master all, and the learning efficiency is not high.

## **3. Construction of accounting curriculum system and application of teaching methods based on value creation and professional judgment ability**

### **3.1 Optimizing the proportion design of theory and practice and optimizing the course construction**

To cultivate the value creation and professional judgment ability of accounting professionals, relevant higher vocational colleges should further innovate the curriculum teaching mode, change the traditional single curriculum teaching mode, and

highlight the students' main body to accelerate the curriculum teaching innovation in the construction of accounting curriculum system. In the construction of the curriculum system, we should highlight the unity of the teaching of theoretical courses and practical courses, and ensure that the teaching proportion of theoretical courses and practical courses is reasonable. We should pay attention to the innovation of teaching forms of practical courses, so that students can have more opportunities to contact real accounting jobs, face real accounting problems, improve the knowledge system of accounting students, and cultivate students' comprehensive application ability of accounting knowledge. In addition, during the construction of the accounting professional course system, we should also strengthen market research, actively connect with the accounting posts of enterprises, and clarify the needs of enterprises for accounting talents in the new era, so as to better carry out the adjustment and design of professional courses, ensure that the course construction is scientific and reasonable and has a certain degree of post adaptability, in order to take cultivating students' value creation and professional judgment ability as one of the important objectives of the course system construction, and promote the employment competitiveness of students.

### **3.2 Paying attention to the innovation of teaching methods and improving learning results**

The traditional single accounting education method makes many students lack interest in accounting course learning, and the course learning effect is low. In this regard, higher vocational accounting teachers need to break through the limitations of the traditional curriculum teaching mode in the classroom teaching design, expand the teaching space and time, so that students can maintain their freshness and interest in the curriculum. For example, we can break through the limitation of fixed teaching space in the accounting professional classroom, make the accounting professional teaching avoid the inherent teaching of teachers' giving lectures and students' listening to lectures, and make students become passive and active, so as to being able to participate in the whole process of accounting professional teaching, and reflect students' subjectivity. We can try to organize students to carry out accounting professional information-based teaching, flipped classroom teaching, micro class teaching, etc., so that the organization and development of teaching activities can remain creative and meet the learning needs and interests of higher vocational students.

## **4. Conclusion**

In the new era, enterprises' requirements for accounting talents are constantly improving. It is necessary to effectively improve the post adaptability of relevant talents in the training of accounting talents. At present, enterprises attach great importance to the value creation and professional judgment ability of accounting talents. In the construction of accounting curriculum system, we should strengthen the teaching of theory and practice courses, do a good job in Curriculum Optimization, and let students get effective training, to constantly promote the innovation of teaching methods. We should adopt diversified curriculum teaching methods to promote the continuous improvement of the training quality of accounting professionals, and cultivate more talents with certain value creation and professional judgment ability for enterprises.

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