

Research and Practice on the Innovation Mode of Bilingual Accounting Teaching in Accounting Specialty

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Abstract: Under the background of the new era, in order to better meet the actual needs of the country for compound talents, it has become a general trend for accounting majors to carry out bilingual accounting teaching activities and model innovation. However, it must be admitted that there are still double shackles of lack of curriculum quality supervision and weak bilingual teachers in the innovation process of bilingual accounting teaching mode for accounting majors. Accordingly, in order to further promote the innovation of bilingual accounting teaching mode for accounting majors, this paper puts forward several practical paths, such as clarifying the direction and orientation of bilingual accounting teaching and training, improving the content and methods of bilingual accounting teaching courses, and establishing bilingual accounting teaching exchange and evaluation mechanism.

Keywords: Accounting; Bilingual accounting teaching; Colleges and universities; Model innovation

1. Theoretical basis of bilingual accounting teaching for accounting majors

Under the influence of the strong promotion of bilingual teaching by the education department in China, the proportion of accounting majors in domestic higher education institutions adopting bilingual teaching mode and offering full English accounting teaching courses has significantly increased. Based on this background, how to continuously improve the quality of bilingual accounting teaching in finance and accounting majors has become a hot issue of concern for major universities. Taking international accounting as an example, as a major course in finance and accounting, it mainly focuses on the business activities and accounting issues of multinational enterprises, international accounting coordination, and convergence. By presenting the history of international accounting development, it can help students expand their international perspective. Therefore, most domestic higher education institutions generally teach this course through English exams, bilingual teaching, and English textbooks, which is highly representative in bilingual accounting teaching for finance and accounting majors. From a historical perspective, China's accounting standards started relatively late compared to developed countries in Europe and America. However, as an important component of the development process of international accounting, Chinese accounting standards, accounting theory, and accounting practice all play a crucial role in the field of international accounting, which endows bilingual accounting teaching in finance and accounting majors with profound significance. From a professional perspective, bilingual accounting teaching in finance and accounting majors can help students have a clearer understanding of the development history of international accounting, compare the development differences in the international accounting field, and promote the improvement of domestic accounting professional level and healthy and sustainable development. From a disciplinary perspective, the development of bilingual accounting teaching in finance and accounting majors means that the accounting discipline is more mature, and domestic accounting education has an international perspective, which is conducive to promoting the formation of an open pattern in China's accounting field. From the perspective of professional employment, bilingual accounting teaching in finance and accounting majors can promote the establishment of bilingual courses such as international accounting, and help graduates quickly adapt to the international integrated economy, work, and cultural environment. In summary, further clarifying the key issues faced by bilingual accounting teaching in finance and accounting majors and promoting innovation in bilingual accounting teaching models has gradually become a top priority in the development of the accounting field.

2. The problems faced by the innovation of bilingual accounting teaching mode in accounting specialty

2.1 Lack of curriculum quality supervision

The quality management of bilingual accounting teaching courses for accounting majors is a powerful external guarantee for effectively guiding teachers and students to carry out benign bilingual interaction, achieving bilingual accounting teaching objectives and achieving good bilingual teaching results. Although colleges and universities generally have a teaching quality evaluation system, and often make an objective evaluation of bilingual accounting teaching through diversified methods such as supervision tours, teacher mutual evaluation and student evaluation of teaching, there is a lack of teaching quality management system specifically for bilingual courses in accounting majors. Generally speaking, most colleges and universities will incorporate bilingual accounting teaching courses into the scope of traditional teaching quality supervision along with other courses, and cannot evaluate the real situation and teaching effect of bilingual accounting teaching in accounting majors. This can easily lead to inaccurate evaluation of bilingual accounting teaching effect, which has a negative impact on the innovation of bilingual accounting teaching mode for accounting majors. In addition, at present, the course evaluation method of bilingual accounting teaching in some colleges and universities is relatively single, which hinders the innovation and development of bilingual accounting teaching mode. On the practical level, most of the bilingual teaching evaluation of accounting major still uses the traditional written examination method. This is not only unable to accurately and timely obtain the implementation of bilingual accounting teaching, but also difficult to provide targeted direction for teachers to improve teaching management, which is not conducive to the further innovation and development of bilingual teaching mode of accounting majors.

2.2 Weak bilingual teaching staff

At present, in the implementation process of bilingual accounting teaching in some higher education institutions, there is still a shortage of English teachers with high English proficiency or relevant professional subject backgrounds. Due to the limitations of teacher benefits and teaching conditions, some university markets face significant difficulties in teacher mobility. Although most domestic higher education institutions have taken many favorable measures in recent years to increase their attractiveness to excellent teaching staff, some universities still face the problem of low teacher qualifications and inability to meet the requirements of bilingual accounting teaching. Even though some newly hired finance and accounting teachers have a high level of education and strong English expression and application abilities, they still cannot match the bilingual accounting teaching requirements of finance and accounting majors in terms of cross-cultural background awareness, accounting theory level, and comprehensive English application and expression. Although some young teachers may have overseas study managers and have undergone certain cross-cultural courses with strong English listening, speaking, reading, writing, and translation abilities, due to a lack of systematic financial and accounting professional knowledge training, they are unable to fully teach their professional knowledge. From a practical perspective, the accounting major teaching in most domestic universities generally has a corporate background, rich accounting knowledge, and a high level of professional skills. However, they are generally older and have lower education levels, and are unable to master and proficiently use spoken English for regular teaching. On the contrary, teachers with high English proficiency and strong expression skills generally have relatively weak teaching abilities in the accounting field.

3. Practical path of accounting bilingual accounting teaching mode innovation

3.1 Define the direction and orientation of bilingual accounting teaching and training

Bilingual accounting teaching for accounting majors requires teachers to have a high level of English and rich teaching experience. Based on this, colleges and universities should deeply analyze the existing problems in their own internal bilingual teaching teachers, as well as the contents that need to be improved, and strengthen the training of teachers' bilingual accounting teaching according to local conditions. Specifically, colleges and universities can make two-way efforts from self-cultivation and external introduction. In terms of self-cultivation, colleges and universities can assign accounting teachers with a certain English foundation to foreign language colleges or universities with successful bilingual accounting teaching, and carry out single-subject training, observation teaching and field visit learning activities. On this basis, qualified institutions can also organize bilingual accounting teachers to conduct short-term training in English-speaking countries. In terms of foreign introduction, colleges and universities should vigorously introduce foreign teachers of accounting majors or foreign university teachers as special professors and honorary teachers to our school for bilingual accounting teaching.

3.2 Improve the content and methods of bilingual accounting teaching courses

Due to the strong logical nature of Chinese textbooks, there may be some reduction and enrichment in their length. In addition, there are many background, supporting evidence, and case studies in the original textbooks of finance and accounting majors, and the knowledge points are relatively scattered. Based on this reality, universities and teachers should pay attention to helping students quickly familiarize themselves with the style of Western textbooks when improving the content and methods of bilingual accounting teaching courses, and assist students in organizing ideas and organizing knowledge points throughout the entire bilingual teaching process. Specifically, teachers do not have to completely adhere to the original textbook arrangement system. They can set the domestic textbook content system as the main line, adjust and intersperse the original textbook content. At the same time, teachers can further expand their narrow knowledge base, transforming the increase in knowledge into the optimization of knowledge structure, and promoting students to gradually form an accounting knowledge body. In addition, teachers should fully consider the actual situation of students' differentiated comprehensive qualities, always adhere to the bilingual teaching mode of individualized teaching, design corresponding teaching plans based on students' professional abilities and English proficiency, and promote innovation in the bilingual accounting teaching mode of finance and accounting majors.

3.3 Establish a bilingual accounting teaching exchange and evaluation mechanism

As a platform for implementing bilingual accounting teaching in finance and accounting majors, universities should vigorously advocate for teachers and students to participate in the innovation process of bilingual accounting teaching models, create favorable conditions to help teachers carry out bilingual accounting course construction, bilingual teaching experience exchange, and bilingual teaching research. On this basis, organize financial and accounting professional teachers to observe bilingual accounting teaching and develop a specialized course quality evaluation system. By encouraging teachers in finance and accounting majors to fully integrate the characteristics of the original textbooks, promoting teachers to learn and master advanced bilingual accounting teaching concepts and ideas from abroad, gradually exploring a modern teaching mode, and promoting innovation in bilingual accounting teaching mode in finance and accounting majors. Teachers should pay attention to strengthening two-way interaction between teachers and students, avoid one-way teaching situations, and strive to create a good atmosphere for students to actively participate in bilingual accounting teaching classrooms. In addition, universities can establish and improve a quality monitoring and evaluation system for bilingual accounting teaching. Based on the characteristics of bilingual accounting teaching, they can establish an evaluation mechanism that is different from traditional teaching to ensure the steady and healthy development of bilingual accounting teaching mode in finance and accounting majors.

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