

Research on the Reform of Curriculum and Practical Teaching in Accounting Majors in Universities

WeiYu Wu

Hainan Vocational University of Science and Technology, Haikou 571126, China

Abstract: At present, the rapid development of Internet technology has brought new development opportunities and challenges to the development of the accounting industry, and the accounting industry has also raised its requirements for talents. In this context, the courses and practical teaching of accounting majors in universities should also strengthen teaching reform, change traditional educational concepts and teaching models, in order to meet the industry's demand for high-quality accounting talents. This article will briefly analyze the current situation of accounting courses and practical teaching in universities, and explore the reform strategies of accounting courses and practical teaching in universities, in order to provide some reference for the teaching work of accounting teachers.

Keywords: Accounting major; Practical teaching; Teaching reform

Accounting is a major that emphasizes the cultivation of students' practical application abilities. It requires students to have a solid foundation of accounting theory knowledge and be able to transform it into practical operational abilities. Therefore, accounting courses often involve a large amount of practical teaching. However, in practical teaching, due to the relatively dull theoretical knowledge teaching classroom of accounting majors, teachers need to strengthen systematic practical teaching to improve the curriculum system of accounting majors, enhance students' ability to combine theory and practice, and also help stimulate students' interest and enthusiasm in professional learning. In addition, in the context of higher education reform, accounting majors should also keep pace with the times by reforming their professional courses and practical teaching, further optimizing the curriculum system of accounting majors, and promoting the development of practical teaching in accounting majors towards diversification and operability. So as to improve the quality of education and teaching in accounting majors and cultivate more high-quality accounting professionals.

I. Current Status of Accounting Majors and Practical Teaching in Universities

1. The teaching system and curriculum still need to be optimized

Currently, there are problems with the imperfect and unscientific teaching system and curriculum design of accounting majors in some universities. For example, in the course design, the speed of supplementing and updating accounting theory knowledge is relatively slow, and the industry fields and depths involved are also relatively single. Accounting courses in universities should be designed according to the accounting related work needs of various industries, and currently, many accounting courses in universities mainly focus on theoretical and practical knowledge related to manufacturing or other traditional industries, which can lead to a relatively narrow professional perspective for students. In addition, accounting is a course that requires a connection between theory and practice, but some accounting majors in universities place too much emphasis on explaining theoretical knowledge and neglect practical teaching when designing teaching systems. Especially, there are relatively few practical training and internship courses, which not only affect the improvement of students' practical accounting skills, but also hinder the development of their professional qualities. In this regard, accounting majors in universities need to apply modern educational concepts to reform and optimize their teaching system and curriculum.

2. The proportion of professional practical teaching is relatively low

For accounting majors in universities, having strong professional practical skills and experience is crucial. However, due to factors such as course hours, teaching conditions, and training equipment, most universities tend to prioritize theory over practice. Although some universities have also set up accounting training bases, the frequency of simulation accounting project training and practice is very low, and the training content is also very different from the actual accounting job content. Accounting, cashier, and financial supervision are basically carried out by students themselves, which greatly reduces the quality of training teaching and the learning effect of students. In the practical teaching of accounting majors, teachers should not only guide students to apply theoretical knowledge to practical operations, but also enable them to master practical accounting practice skills beyond textbooks. Although many teachers are now aware of this issue, the design of practical teaching in accounting majors is still lagging behind and has not been able to keep up with the times by increasing the proportion of practical teaching hours. In addition, teachers should provide students with more diverse professional practical teaching platforms and opportunities to stimulate their interest in professional learning and practical skills, thereby laying a good foundation for their future employment.

3. The professional teaching ability of teachers needs to be improved

In accounting majors in universities, many professional teachers lack sufficient understanding of actual corporate accounting work. Although accounting teachers in universities have excellent professional backgrounds, they often lack rich work experience, and their teaching experience and professional qualities also need to be continuously improved. Most accounting teachers in universities are graduates of prestigious universities. Although they have some experience in corporate internships, these experiences are relatively basic, and their understanding of the job content and skills of corporate accounting is still superficial. I did not have a deep understanding of the production

and operation management, accounting processing processes and methods of enterprises, and there is room for improvement in practical operational skills and business capabilities. Additionally, the learning and updating of accounting practical knowledge is relatively slow. The professional teaching ability of teachers is one of the important factors that affect the learning effectiveness of students. Therefore, universities should provide accounting professionals with opportunities to study or even work part-time in enterprises, help teachers accumulate accounting practical experience, or hire enterprise mentors to participate in accounting professional practical teaching work.

II. Reform Strategies for Courses and Practical Teaching of Accounting Majors in Higher Education Institutions

1. Establish and improve the teaching system for accounting majors

When establishing and improving the teaching system for accounting majors, universities should strictly adhere to the latest relevant accounting standards and requirements for accounting talent cultivation, and do a good job in the following aspects. Firstly, in the selection of textbooks, it is necessary to combine the characteristics of the university and the local socio-economic development. High quality textbooks written by publishing houses should be selected, supplemented by school-based textbooks written by the university's own accounting professional teachers to carry out teaching activities. At the same time, in accordance with the relevant policies and regulations on finance and accounting in China, as well as the practical needs of social and economic development, timely adjustments should be made to the disciplines and courses of accounting majors in universities, and teaching resources such as textbooks should be upgraded to keep up with the times to avoid the mismatch between the talents cultivated and the needs of industry enterprises. Secondly, it is necessary to have a clear understanding of the logical connections between different disciplines and courses in accounting majors, and attach great importance to whether the curriculum is scientifically designed to prevent duplication and intersection between disciplines or courses, thereby achieving better educational quality and teaching effectiveness. In addition, accounting teachers in universities should not only emphasize the teaching of basic accounting theories and knowledge, but also strengthen the cultivation of students' ability to combine theory with practice. Practical teaching content should complement theoretical teaching, achieving an organic unity between theoretical and practical teaching. Finally, universities and teachers should take effective measures to encourage students to actively participate in practical training and internships in accounting majors, so that students can form a good accounting knowledge system and professional core literacy through hands-on practice, thereby reflecting the rationality and scientificity of the teaching system in accounting majors in universities.

2. Innovative practical teaching mode for accounting majors

In the era of "Internet plus", practical teaching of accounting specialty should introduce various forms of practical teaching of accounting software on the basis of traditional manual accounting practice to cultivate students' thinking of modern accounting work. Enable students to apply their theoretical knowledge and skills in accounting to practical operations, and improve their ability to solve practical problems. Firstly, teachers can improve students' practical skills by adding specific training programs. By providing students with real enterprise accounting projects, teachers enable them to operate or process real accounting data, enabling them to become proficient in the use of accounting related software and tools in practice, and deepen their understanding and mastery of professional knowledge and skills. Secondly, teachers can introduce some classic accounting cases in practical teaching, allowing students to better understand the actual situation of contemporary enterprises. In practical teaching, teachers should encourage students to study and analyze the financial situation of enterprises, and guide students to provide corresponding optimization strategies. By using classic cases, cultivate students' ability to think independently, analyze, and solve practical accounting problems. In addition, establishing a practical training base is of great significance for improving students' professional practical abilities. Through simulation training, students can conduct real accounting work in a simulated real accounting environment. For example, students need to complete accounting tasks such as entering accounting vouchers and generating financial statements during practical training, and become familiar with the entire process and operational skills of accounting work. During the practical training process, students may also encounter many problems that are not covered in textbooks, which is beneficial for students to think independently and solve some accounting practical problems. While innovating practical teaching, teachers should also pay attention to strengthening the cultivation of students' hands-on ability, innovation awareness, and teamwork ability. It is necessary to enable students to proficiently master basic accounting practical skills while also equipping them with good comprehensive professional qualities, so as to enable them to have good employment competitiveness upon graduation.

3. Strengthening the construction of a "dual teacher" teaching team

The effective implementation of accounting courses and practical teaching in universities relies on a team of teachers with excellent professional qualities and teaching abilities. However, there is still significant room for improvement in the educational philosophy and teaching mode of some accounting teachers in current universities. Therefore, it is important to strengthen the construction of a "dual teacher" teaching team. Firstly, in the construction of a "dual teacher" teaching team, universities should establish long-term and stable cooperative relationships with enterprises. On the one hand, universities can organize accounting professionals to work in enterprises, participate in accounting practical operations, understand the accounting operation of enterprises, and strengthen the practical operation ability of teachers. Alternatively, invite backbone accounting staff from enterprises to serve as part-time teachers on campus, participate in practical teaching of accounting majors, and share real accounting work environments and experiences with students. Secondly, universities should provide professional training for accounting teachers, including but not limited to: accounting practical operations, accounting software operations, tax laws and economic laws, etc., in order to improve the comprehensive quality and practical operation level of the

teaching staff. At the same time, teachers should be encouraged to actively apply for accounting professional qualification certificates such as Certified Public Accountant and Senior Accountant, in order to improve their professional quality. In addition, universities can also establish research funds to incentivize accounting professionals to conduct academic research in the field of accounting. By participating in research projects or publishing papers, it not only enhances the research ability and academic level of teachers, but also enhances the overall teaching and research strength of universities. In addition, universities can also introduce high-level talents and cultivate young teachers, optimize the structure of accounting professional teachers, and create a “dual teacher” teaching team with a reasonable structure and excellent quality.

4. Optimize the practical training and internship mechanism for accounting majors

Firstly, for students without any social work experience, practical training and internship are their first time participating in social practice. Therefore, teachers must develop standardized accounting professional practical training and internship plans to ensure implementation effectiveness. At the same time, clear normative standards are also an effective management and constraint for students. Teachers can provide students with an “internship guidebook” before their internship, clarifying the purpose, requirements, and progress of the internship, so that students can consciously self-discipline according to the requirements of the “internship guidebook”, improve their personal professional abilities and professional qualities, and fully utilize the effects of accounting professional training internships. Secondly, teachers should strengthen the supervision and management of the student internship process. When students engage in practical training internships, teachers can proactively inquire about their experiences and communicate their performance with corporate mentors. At the same time, students should also write good work diaries and internship reports, so that teachers can have a clearer understanding of their actual performance in the enterprise, which helps students reflect on their professional practical abilities. In addition, teachers should also pay attention to the evaluation of students during practical training and internships. After the internship, students are required to submit the internship evaluation letter, internship assessment report, work diary, internship report, etc. issued by their internship company to the teacher. And organize internship defense, allowing students to demonstrate their professional abilities and professional qualities learned and gained during the internship through oral defense. It should be noted that during practical training and internship, teachers and enterprises should adhere to an objective and fair attitude, and fully play a positive motivating role, so as to enable students to participate more actively in professional training and internship activities.

III. Conclusion

In summary, in the new era, in order to improve the quality of talent cultivation in accounting majors in universities, it is necessary to reform the courses and practical teaching of accounting majors. Teachers can cultivate more high-quality accounting professionals who meet the needs of contemporary industry enterprises through strategies such as improving the teaching system, innovating practical teaching models, strengthening “dual teacher” teachers, and optimizing practical training and internship mechanisms.

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