

Study on optimization path of finance and accounting curriculum system based on OBE concept

Yang Zhou

School of Accounting, Dalian University Of Finance And Economics, Dalian 116600, China

Abstract: In 2021, the Ministry of Education issued the Implementation Plan for the Review and Evaluation of Undergraduate Education and Teaching in Colleges and Universities (2021-2025), emphasizing that the international advanced concepts of “student-centered, output-oriented and continuous improvement” are fully docking, which points out the direction for the reform of college education and teaching. Colleges and universities should base on the OBE education concept, promote the construction of finance and accounting professional curriculum system, improve the professional curriculum system around learning content, teaching strategy, expected results and student evaluation, integrate financial post skills into the professional curriculum system, and improve students’ post practical ability; Adhere to the goal-oriented, implement stratified teaching, and improve students’ financial and accounting practical handling ability; Adhere to the output-oriented, implement diversified evaluation, and promote students’ all-round development; Innovate teaching concepts, implement project-based teaching, pay attention to students’ learning process guidance, help them master professional knowledge, and improve the quality of finance and accounting curriculum system construction.

Key words: OBE concept; University accounting major; Curriculum system; Optimization path

Introduction:

OBE education concept, also known as outcome oriented education, ability oriented education and goal oriented education, attaches importance to students’ learning outcomes, advocates taking students as the core, creating space for their independent development, adheres to the goal oriented, evaluates students’ learning outcomes in stages, exercises their thinking, exploration, practice and independent learning ability, and improves the quality of curriculum teaching. Under the OBE education concept, the construction of the curriculum system of finance and accounting major in colleges and universities should focus on the principles of “student-centered”, “output-oriented” and “continuous improvement”, adjust the professional curriculum according to the needs of talents in the finance and accounting industry, improve the teaching evaluation system, formulate teaching evaluation indicators based on post skill standards and industry standards, so that students can clearly learn goals and stimulate their enthusiasm for independent learning. Further improve the quality of finance and accounting talent training.

I. The importance of integrating OBE concept into the accounting professional curriculum system

1. It is conducive to the development of personalized teaching

Under the concept of OBE, the teaching mode of finance and accounting major in colleges and universities has changed from infusion teaching to personalized teaching, which returns the classroom leadership to students, enables them to think independently, explore cooperatively, reason scientifically and practice independently, stimulates their initiative of independent learning, and enables them to master the basic knowledge of finance and accounting and financial management skills in practice, so as to meet their personalized learning needs. At the same time, finance and accounting teachers in colleges and universities should implement the OBE education concept, formulate different teaching objectives and evaluation indicators according to different students’ learning abilities, learning goals and practical abilities, help students clarify their career goals and learning goals, guide them to carry out targeted learning, and thus improve the teaching quality.

2. It is conducive to optimizing the teaching content of professional courses

The OBE concept promotes the connection between the ability structure and the curriculum system structure, urges the teachers majoring in finance and accounting in colleges and universities to predict students’ learning outcomes scientifically, clarify the ability structure of finance and accounting professionals, such as intelligent finance and taxation, integration of industry and finance, financial sharing and other ability structures, and adjust the course system and teaching content of finance and accounting with reference to the ability structure. Forming a mapping relationship between the ability structure and the curriculum system is conducive to expanding the teaching content of finance and accounting courses and enriching students’ professional knowledge reserves. At the same time, teachers should design the teaching plan according to the learning results, so that students can achieve the expected learning results through the study of theory and practice courses, and intersperse the teaching of enterprise financial management cases, so that students can master the skills of enterprise financial management and meet the expected requirements of financial management talents.

3. It is conducive to improving students’ learning ability

Accounting teachers in colleges and universities should base on the concept of OBE education, adhere to the learning results-oriented, design diversified teaching programs according to the current employment situation of accounting majors, build an integrated teaching model of science and practice, clarify the expected learning outcomes to be achieved by students, promote the connection between job skills and professional curriculum system, and let students know the future employment direction and learning objectives of theoretical and practical courses. The teaching of finance and accounting in colleges and universities under the OBE concept emphasizes research-oriented teaching and personalized teaching, accurately grasps the learning track of each student, and makes teaching plans according to their learning ability and learning progress to improve their independent learning ability and vocational skills.

II. Teaching status of Finance and accounting courses under the OBE concept

1. The curriculum is unreasonable

Under the OBE concept, the course system of finance and accounting major should be results-oriented and demand-oriented, so that the ability structure and course structure are closely linked. However, the current curriculum system of finance and accounting major in colleges and universities has some problems, such as emphasizing theory, neglecting practice, and lacking cross-over between courses, which affects the teaching quality of specialized courses. For example, some finance and accounting courses in colleges and universities mainly focus on cost accounting, tax accounting, financial accounting, economic law and other courses, lack of industry-finance integration, financial sharing, intelligent finance and taxation and other related practical training courses, which affects the connection between job skills and practical courses, and is not conducive to the development of students' professional ability.

2. Teaching methods need to be innovated

Some accounting teachers in colleges and universities do not know much about the OBE education concept, and cannot refer to the OBE concept to improve the curriculum system, adjust teaching evaluation indicators, and optimize teaching strategies, which affects students' understanding of enterprise accounting post skills and makes it difficult to help them make career plans. For example, in the teaching of "Financial Accounting", teachers are busy explaining the new accounting standards and the exam questions of junior accountants, but they fail to guide students to deeply analyze the skills of enterprise financial accounting positions and the operation process of financial management software, which is difficult to stimulate their enthusiasm for independent learning, affecting the quality of practical teaching and making it difficult for students to achieve the expected learning results.

3. Teaching evaluation system is not perfect

Teaching evaluation is an important part of the curriculum system construction, and it is also an important yardstick to measure the teaching quality of specialized courses, students' learning results and teachers' professional ability. However, at present, the teaching evaluation system of finance and accounting major in colleges and universities is not perfect. It mainly focuses on the final evaluation and refers to the final examination scores as the basis for student evaluation. However, the lack of process evaluation and outcome evaluation restricts the development of students' professional ability. At the same time, the current teaching evaluation system is not targeted, there is no reference to the enterprise accounting personnel post skills to formulate evaluation indicators, lack of process evaluation, it is difficult to grasp the dynamic learning of students in time, affecting the teaching quality of finance and accounting.

III. Based on the OBE concept of finance and accounting curriculum system optimization path

1. Set up diversified course system of finance and accounting major

Based on the OBE concept, accounting majors in colleges and universities should set diversified courses, improve the curriculum system, promote the connection between job skills and professional courses, so that students can understand the job skills of enterprise finance and accounting in advance, so that they can achieve the expected learning goals and enterprise employment goals. First of all, schools should adhere to the learning results-oriented, adjust the course system of finance and accounting according to the post skills of enterprise finance and accounting personnel, make the course structure conform to the ability structure of enterprise finance and accounting personnel, and let students create expected learning results and employment goals through course learning, so as to improve the teaching quality of finance and accounting. For example, schools can set up courses such as financial sharing cloud platform, financial robot, and financial integration management according to the development trend of corporate financial sharing and industry-finance integration management, and integrate corporate financial management cases into the curriculum, so that the teaching content of the course and corporate financial management work can be "seamless", and students can create expected results after completing these course learning tasks. Secondly, schools can cooperate with enterprises to jointly develop loose-leaf teaching materials for finance and accounting, increase loose-leaf teaching materials for big data management, intelligent finance and taxation, financial sharing system operation and other related courses, and record supporting practical teaching videos to promote the integration of theory and practice teaching, integrate typical work cases of enterprises into the curriculum system, so that students can master enterprise finance and accounting management skills in the era of big data in advance. In order to improve their professional skills, truly practice the OBE education concept, and improve the quality of the construction of financial and accounting curriculum system.

2. Implement the concept of multi-level teaching of finance and accounting major

Under the OBE concept, accounting teachers should respect students' individual differences, scientifically evaluate students' learning ability, innovation ability, practical ability and other levels, and formulate teaching goals, learning goals and teaching evaluation goals with different levels of difficulty, so that every student can have the opportunity to achieve learning results. In order to implement the OBE education concept, teachers of finance and accounting should actively carry out hierarchical teaching. On the one hand, they should have a comprehensive understanding of the teaching content of professional courses, formulate hierarchical teaching objectives and learning objectives, gradually improve the teaching difficulty and improve students' professional ability. For example, teachers can set the following hierarchical teaching objectives in the teaching of Management Accounting: 1. Clarify the job skills of enterprise management accounting, 2. The way of connecting business management and financial management, 3. The operation process of enterprise financial sharing cloud platform, etc., cultivate the students' financial and accounting practical processing ability, so that they can meet the requirements of enterprises and create the expected learning results. On the other hand, teachers of finance and accounting should integrate the concept of stratified teaching into practical teaching, starting with the basic enterprise management accounting skills, so that students can master the accounting audit, financial data analysis and other practical teaching, and then carry

out the medium-difficulty enterprise finance integration mode teaching, so that students can master the industry finance integration mode, and finally carry out the financial sharing cloud platform operation teaching. To enable students to fully master the skills of enterprise management accounting, so that every student can achieve the expected learning results.

3. Improve the professional teaching evaluation system

Teaching evaluation is an important part of the construction of the curriculum system of finance and accounting major in colleges and universities, which is conducive to the in-depth implementation of the OBE education concept, further improvement of the curriculum system, and laying a good foundation for promoting the reform of curriculum teaching and improving the quality of talent training. First, the teaching evaluation under the OBE concept focuses on the learning results, advocates the implementation of diversified and multi-gradient evaluation, emphasizes the evaluation of students' learning progress and learning results, and clarifies the goal of talent training to improve the quality of teaching evaluation. For example, teachers majoring in finance and accounting can use big data to carry out teaching evaluation, monitor students' online learning process and financial management simulation training process in the whole process, intelligently analyze students' online speaking enthusiasm, online test scores, online homework completion and practical training operation process, enrich teaching evaluation indicators, implement accurate evaluation, and point out students' problems in learning in time. To help them solve their learning problems, so that they can achieve the expected learning goals and improve the quality of teaching evaluation. Second, teachers can set hierarchical teaching evaluation indicators, such as making evaluation indicators according to the examination standards of vocational skill level certificate in the finance and accounting industry, and adhering to the evaluation concept of talent demand. The primary evaluation index is to master the basic concept of enterprise financial management and job responsibilities; The intermediate evaluation index is to master the application of big data and artificial intelligence in enterprise financial management; The goal of advanced evaluation is to skillfully operate all kinds of financial management software, accounting verification and audit, financial data analysis and other skills, and improve the teaching evaluation system.

4. Innovate the teaching concept of finance and accounting

Under the OBE concept, accounting teachers in colleges and universities should actively carry out research-based teaching and personalized teaching, emphasize the output of teaching process, and leave students enough space for thinking, exploring and practicing, so as to improve their practical ability. For example, teachers can carry out project-based teaching, determine the project-based teaching theme according to the enterprise financial management and course teaching content, guide students to formulate project-based learning plans around this theme, encourage them to carry out group cooperation, and let them reasonably complete the project-based learning objectives, so that they can achieve the expected learning results. In project-based teaching, students can carry out deep learning according to the project-based teaching theme. For example, they can use the Internet to search the enterprise's financial sharing concept and the implementation method of industry and finance integration, formulate the project implementation method of their team, and use financial management software to simulate project operations such as industry and finance integration management, accounting and financial data analysis to complete the project learning tasks. Improve the ability of independent learning and practical operation. At the same time, teachers should organize the display of project results and encourage each group to display project-based learning results, such as financial software operation videos, prepared financial statements, enterprise project income evaluation reports, etc., so as to improve the teaching quality of finance and accounting major and students' accounting practical operation ability. Accounting teachers should fully learn the OBE concept, adhere to students' learning results as the first, change the teaching concept, carry out project-based teaching, stimulate students' enthusiasm for independent learning, and further improve the quality of teaching and talent training.

IV. Conclusion

In short, teachers of finance and accounting in colleges and universities should fully implement the OBE education concept, adhere to students' learning result-oriented, optimize the course system of finance and accounting, set up courses in line with the development trend of enterprise financial management in the era of big data, promote the connection between job skills and professional courses, enable students to create expected results through professional course learning, and continuously improve teaching strategies and teaching evaluation methods. To carry out process evaluation and result evaluation, tap students' learning potential and improve their vocational skills. At the same time, teachers should respect the differences in students' individual abilities, implement personalized teaching, strengthen the guidance of the learning process, improve the course system of finance and accounting, and comprehensively improve the teaching quality of specialized courses and the quality of personnel training.

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