

Discussion on the teaching mode of financial accounting based on the background of Modern Apprenticeship

Jingmu Chen

Zhangzhou College of Science & Technology, Zhangzhou, Fujian 363000

Abstract: with the continuous development of education system reform, financial accounting teachers in higher vocational colleges need to resolutely abandon traditional ideas, actively accept advanced ideas, and explore effective measures to build a new teaching mode, aiming to create a harmonious atmosphere for students and provide high-quality services. Based on this, teachers can carry out financial accounting teaching reform under the background of modern apprenticeship system, formulate teaching plans and design teaching links around this system, so as to give full play to the system's diversity and advantages of the times, and provide high-quality and highly skilled accounting talents for social development and national construction. This paper focuses on the in-depth exploration of financial accounting teaching, which needs to be based on the background of modern apprenticeship to analyze the problems existing in financial accounting teaching in higher vocational colleges, and puts forward the construction path of new accounting teaching mode, in order to benefit teachers.

Key words: modern apprenticeship; Higher vocational colleges; Financial accounting; teaching model

With the rapid development of social economy, the demand for accounting personnel in various fields and relevant departments is increasing, and higher requirements are put forward for the teaching of accounting major in higher vocational colleges, that is, students should not only master basic knowledge and practical skills, but also have certain professional quality and integrity quality, so as to adapt to social life and work. Based on this, in order to further improve the overall quality of students, teachers of accounting major in higher vocational colleges can introduce modern apprenticeship. In addition to combining theoretical explanation and practical training, they also need to provide students with opportunities and platforms for internship or graduation internship, so as to better meet the needs of enterprises for high-quality skilled talents. Due to the limitations of various practical factors, there are many problems in the teaching of financial accounting in Colleges and universities, which virtually limits the steady improvement of the quality of financial accounting teaching and affects the subsequent development of students. Therefore, how to build a new financial accounting teaching mode based on the background of modern chemical apprenticeship is an important issue for teachers to solve urgently. This paper will carry out in-depth exploration around this issue, in order to provide reference for teachers to carry out relevant research.

1. Problems in financial accounting teaching in Higher Vocational Colleges

1.1 Too much emphasis on theoretical explanation

In the teaching process of higher vocational colleges, many financial accounting teachers have gradually realized the practical significance of carrying out practical training in addition to completing basic teaching tasks, and tried to integrate practical skills teaching content into classroom teaching, aiming to improve the quality of talent cultivation and promote the comprehensive development of students. However, according to the effect of practical teaching, it is difficult for most teachers to change their teaching thinking in a short time. In the teaching process, there are still problems of paying attention to theoretical explanation and ignoring practical training. They do not put theory and practice in the same teaching position, which ultimately leads to poor teaching effect. In general, teachers will elaborate and analyze with the help of different application cases when explaining the theoretical knowledge of accounting in detail, and guide students to master all the elements in the accounting course. However, although this old teaching method can effectively cultivate students' knowledge classification ability, it is difficult to improve their knowledge understanding and internalization ability, which ultimately leads to poor teaching effect and can not promote the comprehensive development of students.

1.2 Overlapping and repetition of teaching content

Nowadays, in order to improve efficiency and save manpower, the financial departments of most enterprises will choose to use the double entry bookkeeping mode to calculate various financial work. At the same time, they also put forward higher requirements for the economic business of enterprises. There must be at least two economic business record accounts, so that they can better monitor and control the financial changes of enterprises. However, accounting report, accounting measurement and account analysis are the core contents of traditional financial accounting teaching, but in the actual teaching, economic business will be applied to different account analysis, resulting in the teaching content is miscellaneous. The teaching content of financial accounting course in higher vocational colleges is too overlapping, which can not only improve students' financial accounting skills, but also improve the quality of accounting teaching.

1.3 The evaluation mechanism is relatively simple

The financial accounting teaching evaluation system based on the traditional teaching mode is difficult to meet the needs of the development of modern education and teaching. This traditional evaluation mechanism limits the innovative development of financial accounting professional education, which is mainly manifested in the following two aspects: on the one hand, it is unable to comprehensively evaluate the practical level of evaluation. Under the traditional examination mode, The financial accounting major of higher vocational colleges will set the classroom teaching content as the focus of investigation, and pay more attention to the students' mastery of theoretical knowledge and the ability to understand classic cases. Although this examination mechanism can reflect the students' learning situation, it

is difficult to reflect the students' practical ability, and ultimately affect the students' learning attitude. As a result, they do not pay enough attention to practical skills training. On the other hand, the assessment methods are relatively old-fashioned. When organizing students' theoretical assessment, most of the accounting teachers in Higher Vocational Colleges design test paper questions from the fixed question bank, because many students can easily cope with the exam on the basis of mastering the questions in the question bank. At the same time, the teacher is also the evaluator of students' performance assessment, which will inevitably be unfair, and ultimately unable to make students fully understand the effectiveness of their accounting learning.

2. The construction path of financial accounting teaching mode based on the background of modern apprenticeship system

2.1 Improve the teaching system of financial accounting

The purpose of setting up the accounting major in higher vocational colleges is to teach students' knowledge, skills and literacy related to finance, and the financial accounting course is an important basis for professional learning. Therefore, colleges need to further improve the teaching system. Based on the background of modern apprenticeship system, in order to improve the quality and efficiency of accounting teaching, higher vocational colleges need to participate in enterprise practice research, production visit, management learning and other activities, so as to grasp the accounting talent requirements put forward by enterprise innovation and development, so as to improve and expand the accounting curriculum system under the guidance of employment. With the rapid development of enterprises, the main work contents of the financial accounting department include enterprise capital settlement, employee salary accounting, and economic business tax declaration. In other words, students majoring in financial accounting need to understand the relevant contents in advance, so as to facilitate the subsequent smooth selection of jobs and adapt to positions. Based on this, teachers of financial accounting major in higher vocational colleges need to be fully aware of the important role of the above abilities in students' subsequent learning and career selection, so as to properly adjust the course content, innovate teaching methods and optimize teaching links. While paying attention to explaining accounting knowledge to students, they should also promote their practical ability. In addition, the finance and accounting teachers in higher vocational colleges can also develop and use various financial software and platforms with the help of advanced technology, so as to guide students' practical operation on simulation software, so as to help students consolidate their cognition and understanding of theoretical knowledge, and at the same time, they can effectively exercise their operational skills and professional quality.

2.2 Enrich the teaching content of financial accounting

Financial accounting established in higher vocational colleges is a popular major. The purpose of the major is to teach students a skill to complete the internal accounting and supervision of enterprises through resource movement and management with the help of professional system, and put forward higher requirements for their capital awareness, management ability and overall planning ability. In order to improve economic benefits, excellent enterprises will choose to recruit a large number of accounting talents, which can innovate enterprise operation mode, improve enterprise operation efficiency, and ultimately achieve the purpose of increasing economic income. Based on this, the financial professional teachers in higher vocational colleges can introduce the idea of modern apprenticeship, combine the teaching needs and students' needs to build the management mode and formulate the teaching system, which can not only improve the teaching link, but also enrich the accounting content. It should be noted that the financial situation is closely related to the economic profits of enterprises. Therefore, teachers of accounting major need to combine their own teaching experience and students' cognitive level to formulate appropriate teaching plans and teaching objectives, so as to provide students with the opportunity to understand and be familiar with various economic management activities, and at the same time, enable them to grasp the key content of accounting learning, Master the relevant knowledge of Finance and accounting to lay the foundation for their subsequent adaptation to the economic society.

2.3 Construction of apprenticeship teaching mode

The modern apprenticeship mode constructed by the finance and accounting teachers in higher vocational colleges has certain practicality and advancement. It can integrate the traditional apprenticeship training with modern professional education, and guide and educate students according to their personality, interests, learning levels and practical needs, so as to realize the collaborative education between schools and enterprises. With the deepening of education reform, various higher vocational colleges have paid extensive attention to the construction of apprenticeship teaching mode, in order to further improve students' cognition of accounting major and cultivate it into high-quality talents with highly integrated theoretical knowledge and practical skills. Therefore, teachers need to build an apprenticeship teaching mode to carry out accounting teaching activities with the help of this refined teaching mode, so that they can understand and master the professional knowledge related to accounting, and can also infiltrate the apprenticeship management concept into students' daily life, and ultimately improve students' economic awareness and professional quality in an all-round way. Most enterprises have standardized and complete work steps, enterprise systems, cultural purposes, management mechanisms, and will also introduce advanced financial software and technology. Therefore, teachers can properly introduce students in the actual teaching process, organize them to participate in the exercise of a relatively perfect financial accounting management mode, and encourage and praise the outstanding students, so as to stimulate their enthusiasm and motivation to participate in relevant activities. The operating environment of the accounting entity will become more complex and changeable with social development and progress. Therefore, each enterprise will have production stagnation or profit reduction due to various realistic factors or economic conditions.

2.4 Improving the evaluation system of Accounting Teaching

In order to give full play to the application value of the modern apprenticeship teaching mode, teachers and leaders of accounting major

in higher vocational colleges should be fully aware of the practical significance of building a sound teaching evaluation mechanism, and be able to comprehensively assess students' mastery of theoretical knowledge and practical skills, as well as the cultivation of in-service quality and moral quality. It can not only provide reference for teachers to adjust teaching programs, but also provide reference for students to make up for knowledge loopholes, and ultimately effectively improve the teaching quality of accounting major. First, teachers should build a perfect accounting teaching evaluation system according to the national financial accounting standards, enterprise talent recruitment standards, accounting industry standards, and in combination with the school's development strategy and teaching needs. Second, in addition to organizing students to participate in the examination papers, teachers should also encourage students to participate in the evaluation of national certified public accountants, and encourage them to practice in corporate financial accounting positions, so that they can be comprehensively evaluated in combination with their examination results and operational performance, and finally enable them to effectively integrate theoretical knowledge and practical skills. At the same time, It can also give full play to the application value of modern apprenticeship in teaching evaluation. Third, teachers should also innovate the evaluation methods, that is, encourage students to actively participate in the evaluation activities such as group mutual evaluation, enterprise evaluation, and peer evaluation, so as to effectively improve the fairness, comprehensiveness and objectivity of teaching evaluation. Generally speaking, it is necessary for teachers to adjust the teaching progress and rhythm in combination with the teaching evaluation results, so as to continuously improve the teaching effectiveness of accounting major.

3. Concluding remarks

To sum up, in order to adapt to the development trend of modern education and teaching, it is necessary for finance and accounting teachers in Higher Vocational Colleges to choose appropriate teaching concepts and methods according to their teaching experience and actual learning situation, and then they can rely on advanced concepts and methods to build a new teaching classroom, which can finally fully mobilize students' subjective initiative, So that they can devote themselves to the teaching of accounting courses. Teachers can achieve this teaching goal by building a modern apprenticeship teaching mode. By improving the financial accounting teaching system, enriching the financial accounting teaching content, building an apprenticeship teaching mode, and improving the accounting teaching evaluation system, teachers can help students consolidate basic knowledge, exercise practical skills, and form professional quality, Lay a solid foundation for their further study and career choice.

References:

- [1] Hui Zhi Research on the reform of accounting teaching mode in Higher Vocational Colleges Based on modern apprenticeship [j]Yellow River, loess, yellow race, 2020 (17): 2
- [2] Jingxian Yang Analysis and application of modern apprenticeship teaching mode in the practice teaching of intermediate accounting major [j]Fortune today, 2020 (06): 164-165
- [3] Bing Li Research on the innovation of financial management teaching mode based on modern apprenticeship [j]New Silk Road: early October, 2021000 (001): p.1-2
- [4] Yuan Yuan Research on financial accounting teaching mode under the background of modern apprenticeship system [j]Encyclopedia forum e-magazine, 2020000 (014): 46-47
- [5] Naifen Liu Research on the teaching mode of financial accounting under the background of modern apprenticeship [j]China Township Enterprise Accounting, 2018 (5): 2