

Research on Teaching Reform of Higher Vocational Accounting Major Under the current accounting criterion

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Abstract

Implementation of the current accounting criterion puts forward not only higher requirements for the professional judgment ability and the professional quality of the accountants, but also new challenges for accounting teaching. Based on simple interpretation of major changes of the current accounting criterion, this article discusses mainly the influence of the current accounting criterion for higher vocational accounting education, and put forward countermeasures of the teaching reform of higher vocational accounting major.

Keywords: Accounting Criterion, Higher Vocational Education, Accounting Teaching.

1. The Major changes of the current accounting criterion

1.1. Conception Renew

Under the current accounting criterion, the Objectives of Financial Reporting transforms the "commission responsibility view" into the "decision-usefulness view"; income measurement theory transforms the asset-liability view into the revenue-expense view. The

historical cost principle, net realizable value and accrual basis are deleted from the previous basic accounting standards, the concept of qualitative characteristics of accounting information is introduced, in addition to the original historical cost, the net realizable value and other measurement attributes, the fair value measurement attribute is newly added, the items of cost accounting and the methods of cost accounting is improved, the cost compensation system is improved, transforming form "not only paying attention to records and reports but also underrating confirmation and measurement under the new enterprise accounting system" into "paying attention to confirmation, measurement and reports, but also underrating records".

1.2. International convergence

With the development thoroughly of the economic globalization, the international convergence of accounting standards is a general trend. While formulating the Accounting Standards for Business Enterprises, China Accounting Standards Committee conducted full discussion and consultation with the International Accounting Standards Board, The Continued Convergence roadmap of China Accounting Standards and

International Financial Reporting Standards marks that the China accounting standards and international financial reporting standards achieved sustainable comprehensive convergence, and enhances Chinese influence and the discourse right in the formulation of international accounting standards. IFRS takes into account Chinese conditions, so that it improves the recognition of international accounting standards in the world.

2. Analysis on The Influence of The Current Accounting Standards in Higher Vocational Accounting Teaching

2.1. The Influence of the Vocational Competence Training

For a long time, China's accounting practice circle used to use strong operability accounting system, the accountants need only follow the prescribed order of accounting, need not more the occupation judgment and choice. Higher vocational accounting teaching mainly focus on training students' accounting business skills. However, with economic globalization and the economic business complexity, economic uncertainty of Enterprise accounting is growing, how can truly and accurately recognize, measure and report, which requires training the occupation judgment ability of accountant. the current accounting criterion based on the principle, as long as the accountant work by accounting criterion, they will choose freely accounting methods and accounting policy within the prescribed limits, which requires the higher occupation judgment ability of accountant. For example, during measuring the investment property, which needs the subjective judgment and

estimation. Therefore, vocational colleges need implement quality education, expand the students' knowledge, pay attention to cultivating students' occupational habits of independent thinking and accurately determine in teaching, improve the students' logical thinking ability, occupation judgment ability and the interconnect ability of various knowledge.

2.2. The Influence of curriculum system and teaching content

There are enterprise accounting system, enterprise accounting standard and small enterprise accounting standard in China's accounting practice circle at present. while the course system and talent training plan of higher vocational college are formulated around enterprise accounting standard. The content of the enterprise accounting system and small enterprise accounting standard don't integrate into the teaching system, or they are introduced simply in the elective course. Many students are employed in the small and medium-sized enterprises after graduation, It is the enterprise accounting system and small enterprise accounting standard that is often carried out accounting and financial management in SMES, Which enables students to feel at loose and learn by doing when they first start to work.

2.3. The Influence of Internationalization of Accounting Education

The promulgation of new enterprise accounting standard mark a China's accounting and international accounting essential convergence, which will promote the internationalization and integration of the accounting education.

Accounting education should not only keep a foothold in domestic reality, but also pay attention to international trends. Learning accounting standards, accounting education mode and method, curriculum construction and other advanced teaching experience and lessons from different countries and regions. It is necessary to attach importance to professional English teaching and bilingual teaching, encourage students to take an examination for CPA and ACCA qualification, etc., and to train out international senior accounting talents who are familiar with international accounting standards, international finance, international trade and other aspects.

3. Teaching Reform Measure of Higher Vocational Accounting Major Under the current accounting criterion

3.1. Paying Attention to the Students Vocational Competence Training

The current accounting criterion place utmost demands on the accountants occupation judgment abilities, and the cultivation of occupation judgment abilities is a long-term process, which cannot be finished in one day. Only when teachers cultivate consciously students' ability of analysing and solving problems of the economic business in the teaching process had students better adapt to job and provide higher correlation and more useful for accounting information.

3.2. Integrating Teaching Contents and Reforming Curriculum System

It is remarkable that promulgation and implementation of "enterprise accounting

standards" for three accounting professional course of higher vocational colleges, which are: "basis of Accounting", "financial accounting" and "cost accounting". The basis of accounting is described mainly around the content of "Accounting Standards for Business Enterprises-Basic Standard", Including: accounting objectives, accounting assumptions, the requirement of accounting information quality, accounting elements, accounting title, accounting measurement, financial accounting report, etc.. The current accounting criterion on that front is made great adjustment compared with the original standards. So the course content of basis of accounting has to be updated. The principles, methods and procedures of accounting confirmation, measurement, record and report of various transactions are introduced comprehensively in financial accounting course, therefore, the promulgation of specific accounting standards has a significant impact to the financial accounting course. On curriculum continuity, the pandect of financial accounting has been described on basis of Accounting course, so it only needs to review the clinical on financial accounting course. Cost accounting mainly introduces the basic theory and methods of cost collection, distribution, and so on. The impact of the current criterion for cost accounting mainly lies in the following aspects:" trade union funds and education funding", "social insurance and accommodation" and other labor costs are included in the labour cost of product. expenditure of research and development of enterprises and employee salary can be included in sales expenses and financial cost, the interest of capitalizing loan cost of inventory is added in inventory cost, the LIFO valuation method for inventory has been

eliminated, etc.. The financial accounting is usually established in the curriculum system of accounting major in higher vocational colleges, namely intermediate financial affair accountant. Therefore, special businesses, special reports and the business transaction of special industry are not described in the curriculum system of accounting major, these contents are told students In the third year of college by lectures on special topics and elective course(68 class hours). In addition, we will offer a new course "a comparative study of accounting standards and accounting system " (32 class hours) which devoted to describe the adaptation range and difference of "enterprise accounting system ", "small business accounting system" and the current accounting criterion.

3.3. According to The Current Accounting Standards, Real-Time Updating Teaching Contents

During the international convergence of China's accounting standards, the current accounting standards have been promulgated and revised continuously, on one hand, the teaching material should keep pace with the times and revise and add in time. On the other hand, the textbook author may be grounded on management science and economic disciplines, and explain the background and the principles of formulating accounting standards, so as to make the students grasp the essence of accounting theory and practice.

3.4. Enhancing accounting professional ethics education, improving the professional capability of students' honesty

The current accounting criterion only make a principled requirement for

accounting transactions, so that accounting policy discretion of accountants are on the increase, which puts forward higher requirement for accountants occupation ethics, therefore, we should break through the current fixed accounting ethics education model, innovate accounting integrity education system, make the integrity of education run through the teaching of accounting modern, build a national network of accountants integrity database. In order that students understand laws, observance, improve self-protection capabilities, establish student "honest and trustworthy" occupational personality, have accurate, impartial professional judgment ,We should strengthen the education for the laws and regulations and warning education according to typical case such as Hongguang Industrial Co.,Ltd , Enron Event and so on.

3.5. The Reform of Accounting Teaching under The Change of Information Technology

The popularization and application of XBRL technology has been a hot topic in academic and practice circles at home and abroad, the Ministry of Finance is also clear that the application of XBRL is current developing emphasis of accounting informatization in China, however, the response speed of accounting educational circles is seriously lagging behind. It is urgent that we train out the compound accounting informatization talents who utilize skillfully XBRL and master accounting according to the requirement of the development of accounting. For this reason, the XBRL must be introduced into the curriculum system of accounting informationization. On one hand, "The principle and application of XBRL in accounting" with 42 classes a

week is a new course specially designed based on The Computer Basis, Computerized Accounting and Databases Principles. There are not only the necessary theoretical support, but also the operation technical guidelines, to avoid empty theoretic preach in the teaching material of XBRL. For example, the teaching material should emphatically introduce how to compile financial accounting reports by XBRL application software, and so on. On the other hand, the content of XBRL is integrated into “financial accounting”, “Financial Statement Analysis”, “ERP System” and so on.

4. The Conclusions

The growing popularity of higher education in this time, the majority of higher vocational colleges have set up the accounting profession. Only the accounting profession in vocational colleges create features oriented the service regional economics and the local development, the current accounting criterion is integrated into the course content of accounting professional, construct the course system of adaptation the development of region economy, strengthen communication and cooperation with the accounting profession, attach importance to the students' professional judgment ability training and professional moral standards education, can train out competitive professional talents.

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