

# *Reconstruction of Accounting Major Curriculum Based on CBE*

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**Abstract**—To revitalize undergraduate education, curriculum is the core element of personnel training, and curriculum should be "excellent". A high-quality curriculum system must be built under the consideration of the ability requirements of professionals. The survey indicates that Accounting majors attach great importance to the cultivation of management decision-making, strategy and innovation, ethics, and communication, etc. They need to have relevant knowledge of financial management, management accounting, risk management and internal control, law and taxation to participate in management decision-making. In the cultivation of accounting talents, the curriculum system should be constructed based on CBE theory combined with accounting professionals' ability, knowledge requirements and connotation.

**Keywords**—CBE; Accounting Majors; Professional Ability; Curriculum System

## I. INTRODUCTION

Curriculum is the core element of education. Ministry of Education of the People's Republic of China calls for building "excellent" curriculum. As Accounting major is practically, it should pay more attention to the organic combination of knowledge and ability in its curriculum system. Under the requirement of the era of the connotation development of higher education, the accounting specialty should reconstruct the core curriculum by combining professional education with innovation and entrepreneurship education.

## II. LITERATURE REVIEW

CBE, is the abbreviation of Competence Based Education, which emphasizes that education is ability-centered. Its main characteristics are: education should pay attention to the employment market demand; pay attention to the cultivation of students' ability; emphasize flexible and diverse teaching method and strict management. CBE is also regarded as an educational model, which focuses on the needs of vocational work to determine training objectives, set up specialties and carry out teaching, emphasizing the training of vocational abilities. The cultivation of practical and applicable talents is the core principle of this model [1]. The core of this model is how to make the educated have the ability to engage in a certain profession [2]. Therefore, in personnel training, curriculum system should be developed based on industry

needs [1].

The core courses required for the accreditation of the accounting undergraduate program of the Australian Association of Accountants include: Accounting Information System, Accounting System and Process, Accounting Theory, Auditing and Assurance, Business Law, Economic Law, Corporate Law, Economics, Finance, Financial Management, Financial Accounting, Managerial Accounting, Cost Accounting, Econometrics, Tax Law, and Ethics, which dedicate to training undergraduate students in accounting cognitive and behavioral skills [3]. "Catalogue of Undergraduate Specialties and Professional Introduction of Common Colleges and Universities (2012)" stipulates that the training objective of accounting specialty is to train "applied and compound professionals". Its core courses include: Basic Accounting, Intermediate Financial Accounting, Advanced Financial Accounting, Management Accounting (including Cost Accounting), Auditing, Financial Management (or Corporate Finance) and so on. Bonk & Smith (1998) proposed that the courses for cultivating innovative and critical thinking of accounting students should be increased [4]. Porter Carr (2011) analyzed the "ideal" curriculum system constructed by the Curriculum Review Team (CRT) of the Accounting Department of Messi University, to train students to adapt to the complex and changeable social environment [5]. Carmona (2013) also suggested that critical thinking should be instilled in the reform of accounting curriculum [6]. Sledgianowski, Gomaa & Tan (2017) integrated big data and information systems into accounting teaching resources using the integration framework of accounting education capability [7]. Jie Qiu (2017) reconstructs the curriculum of Accounting Information System based on the information technology ability [8]. Yihong Gao, Peihua Fan (2017) proposed that in the era of shared economy, cloud accounting course should be introduced to train comprehensive talents of management accounting [9]. Dongxing Zhu (2018) adjusts the curriculum structure and content based on the competency framework of management accounting talents [10]. Jianhong Li (2018) constructs accounting curriculum system based on Apprenticeship [11]. Yahong Ma (2019) based on the requirement of the integration of business and finance for the ability of accounting talents, put forward the direction of reform of accounting undergraduate education, and suggested that accounting courses should be dynamically adjusted and information technology courses should be added [12]. The

Sponsors: the first project of Higher Education Collaborative Innovation Center in Liaoning Education Science Planning "Research on Talents Training Strategies in Universities Serving the Development of High-end Equipment Manufacturing Industry" (JG17CXT13), and the 13th Five-Year Plan of Liaoning Education Science Planning "Research on the Integration of Innovative and Entrepreneurial Education Resources in Universities" (JG18DB074)

relationship between accounting curriculum and ability has been generally recognized, but how to integrate is still being explored.

### III. INVESTIGATION ON THE RELATIONSHIP BETWEEN PROFESSIONAL QUALITY AND ACCOUNTING COURSES

Based on ACCA's ability framework of "All-round Accounting Talents" [13], combined with the most pioneering personality required by "innovative entrepreneurship education", combining professional ability with innovative entrepreneurship ability, a questionnaire was designed to investigate the relationship between accounting professional quality and curriculum. There are 14 questions in the questionnaire. 215 copies were collected by using www.sojump.com and paper questionnaires, involving undergraduates majoring in accounting from Dalian Jiaotong University, Dongbei University of Finance and Economics, Qingdao University, Qinhuaogdao Campus of Dongbei University, Fuxin College of Higher Education and Nanjing University of Aeronautics and Astronautics. 186 copies were valid with an efficiency of 86.5%. The valid questionnaires were processed by EXCEL.

#### A. Ability of Accounting Major

The competencies that accounting major should possess are ranked, the smaller the score, the more important it is. The average score of all questionnaires is obtained. The competencies that accounting major should possess are: management decision-making (3.55), strategy and innovation (4.36), ethics (5.46), communication (5.67), adaptability (5.86), lifelong learning (5.91), risk awareness (6.04), teamwork (6.11), computer literacy (6.73) and report and writing (7.95). The results of this survey are slightly different from the feedback from the business, which believes that accountants should possess the abilities of report and writing, communication, management and decision-making, ethics, adaptability, risk awareness and lifelong learning.

#### B. Knowledge for Accounting Major

The respondents believe that accounting major should have knowledge mainly including: Financial Management (94.62%), Management Accounting (92.47%), Risk Management and Internal Control (81.72%), Law and Taxation (77.42%), Audit and Assurance (76.88%), Business Process (72.04%), Innovation and Entrepreneurship and Professional Ethics (72.04%).

#### C. Expertise that Accountants Should Achieve

Questionnaire set up three levels of continuous improvement: bookkeeping, management and decision-making. From the valid questionnaire, it can be seen that 65.59% of the students have realized the role of accounting in enterprise decision-making under the current environment, 25.81% of the students think that accounting personnel should take part in management, and 8.60% of the students still insist that the main work of accountants is bookkeeping.

#### D. Accounting Courses and the Cultivation of Innovative Entrepreneurship Awareness

92.47% of the respondents think that innovation and entrepreneurship need accounting knowledge. Accounting courses that are most conducive to fostering innovation and entrepreneurship include Management Accounting, Financial Management, Financial Accounting, Cost Accounting and Accounting Simulation Practice. But there is 4.84% of the respondents think that innovation and entrepreneurship have nothing to do with accounting.

#### E. Innovation and Entrepreneurship Courses for Accounting Major

The survey shows that only 10.75% of the respondents have participated in innovation and entrepreneurship courses and practices. It shows that the curriculum and practice of innovation and entrepreneurship in colleges and universities need to be vigorously promoted. The innovation and entrepreneurship courses expected by the respondents are as shown in Table I. The main courses are: Strategy and Business Opportunities, Business Planning, Financing of Start-up Enterprises, Entrepreneurship Quality and Support for Resource Acquisition. Apart from three people who did not specify specific courses, three people had innovative entrepreneurship practice courses, one wanted to offer professional courses in risk management and internal audit, and two wanted to participate in expert seminars or lectures.

TABLE I Innovation and Entrepreneurship Courses for Accounting Major

Innovation and Entrepreneurship Course	Number	Percentage
Strategy and Business Opportunity	156	83.87%
Business Planning	133	71.51%
Financing of Start-up Enterprises	117	62.90%
Quality of Entrepreneurs	109	58.60%
Acquisition of Supporting Resource	106	56.99%
Others	9	4.84%
Total	186	100.00%

### IV. ACCOUNTING COURSE SYSTEM BASED ON CBE THEORY

To construct the accounting curriculum system based on CBE theory, we should take "strengthening ability and high quality" as the core training objective, and add the ability training courses and practical courses [14]. Combining the ability, knowledge and professional level of accounting talents, the curriculum system of accounting specialty is constructed.

#### A. The Corresponding Relationship between Accounting Professional Ability and Courses

Based on the results of the questionnaire survey, the competencies that accounting major should possess are management decision-making, strategy and innovation, ethics, communication, Adaptability, lifelong learning, risk awareness, collaboration, computer literacy and report and writing. The

corresponding relationship between accounting professional competence and related courses is shown in Table II.

TABLE II The Corresponding Relationship between Accounting Professional Ability and Course

Accounting Professional Ability	Courses
Management Decision-making	Managerial Accounting; Financial Management; Financial Analysis; Computer Language Courses
Strategy and Innovation	Strategy and Business Opportunity; Innovation and Entrepreneurship Management; Management; Education and Practice of Professional Innovation and Entrepreneurship
Ethics	Business Ethics and Professional Moral
Communication	Management Communication; Education and Practice of Professional Innovation and Entrepreneurship
Awareness of Risk	Auditing; Risk Management and Internal Control; Education and Practice of Professional Innovation and Entrepreneurship
Computer Literacy	Computer Basics; Computer Language Courses; Education and Practice of Professional Innovation and Entrepreneurship
Writing	Business Planning; Term Thesis; Graduation Thesis
Adaptability	Management; Organization Behavior; Quality of entrepreneurs; Education and Practice of Professional Innovation and Entrepreneurship; and relevant courses carried out by means of seminars, case studies and other ways.

### B. The Corresponding Relationship between Accounting Professional Knowledge and Courses

According to the survey results, accounting professional knowledge includes: financial management, management accounting, risk management and internal control, law and taxation, audit and assurance, business processes, innovation and entrepreneurship, and professional ethics. The corresponding relationship between accounting professional knowledge and related courses is shown in Table III.

TABLE III The Corresponding Relationship between Accounting Professional Knowledge and Courses

Accounting Professional Knowledge	Courses
Finance Management	Managerial Accounting; Financial Management; Financing of Start-up Enterprises
Management Accounting	Financial Accounting; Managerial Accounting; Strategy and Business Opportunity
Risk Management and Internal Control	Risk Management and Internal Control
Laws and Taxation	Economic Law; Tax Law
Auditing and Assurance	Auditing
Business Processes	Financial Accounting; Managerial Accounting; Management; ERP Practical Training
Innovation and Entrepreneurship	Business Planning; Quality of Entrepreneurs; Innovation and Entrepreneurship Management; Term Thesis; Graduation Thesis; Education and Practice of Professional Innovation and Entrepreneurship
Ethics	Business Ethics and Professional Moral; Interlacing in Professional Core Courses

### C. The Corresponding Relation between Expertise and Courses

The questionnaire divides the professional level of accounting into three levels: bookkeeping, management and

decision-making. These three levels are progressive rather than substitutional. The corresponding relationship between accounting professional level and related courses is shown in Table IV.

TABLE IV The Corresponding Relation between Accounting Professional Level and Courses

Accounting Professional Level	Courses
Bookkeeping	Accounting Fundamental; Financial Accounting; Tax Law; Cost Accounting; Accounting Information System; Business Ethics and Professional Moral; Practice and Training of Accounting Fundamental; Practice and Training of Financial Accounting; Practice and Training of Cost Accounting
Management	Strategy and Business Opportunity; Innovation and Entrepreneurship Management; Management; Organization Behavior; Managerial Accounting; Financial Management; Economic Law; Risk Management and Internal Control; Accounting Information System; Business Ethics and Professional Moral
Participation in Decision Making	Business Ethics and Professional Moral; Managerial Accounting; Financial Management; Financial Analysis; Statistics; Econometrics; Education and Practice of Professional Innovation and Entrepreneurship; Computer Language; Comprehensive Accounting Training

Considering the integration of professional education and innovative entrepreneurship education, the curriculum system of accounting professionals training is shown in Fig.1. The curriculum of accounting profession and the courses of innovation and entrepreneurship are integrated with each other, and the curriculum of business ethics runs the whole process of training accounting talents.

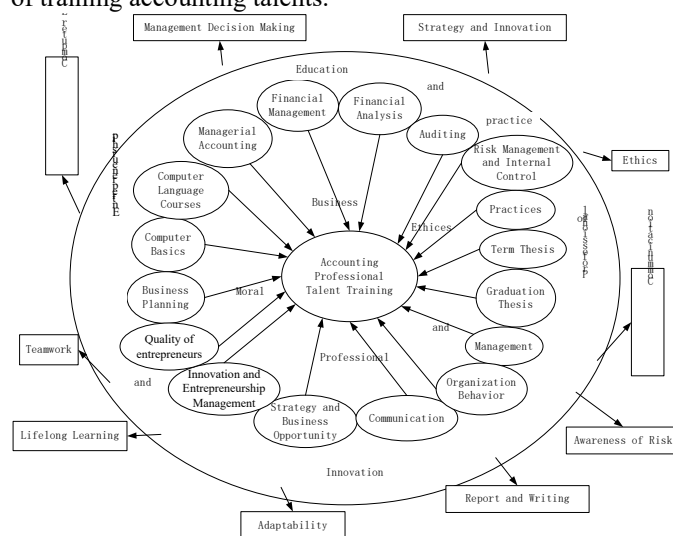


Fig. 1. Course System of Accounting Talents Training Based on CBE

## V. SUMMARY

The curriculum system of accounting specialty is dynamic.

- Based on the commonality between accounting professional ability and innovation and entrepreneurship ability, innovation and entrepreneurship curriculum should be integrated into accounting curriculum system.

- The reconstruction of accounting specialty curriculum should focus on the knowledge, ability and level of accounting professionals.
- Business ethics should be integrated into the curriculum system of accounting talents training based on CBE.

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