

Research on the practice teaching of accounting major in " non-double first-class " undergraduate colleges in the new era

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Keywords: Undergraduate colleges, Accounting major, Practice teaching.

Abstract. The teaching activities of accounting major in colleges and universities are divided into theoretical teaching and practical teaching. Because of its unique characteristics of independence and innovation, practical teaching plays an important role in students' understanding of theoretical knowledge and building a complete knowledge system. The purpose of this paper is to put forward the corresponding reform ideas in view of the problems existing in the practice teaching of accounting major in "non-double first-class" undergraduate colleges in the new era.

1. Introduction

On October 18, 2017, the 19th National Congress of the Communist Party of China opened in Beijing. The report of the 19th National Congress puts forward a new historical orientation for China's development - socialism with Chinese characteristics has entered a new era. In May 2, 2018, general secretary Xi Jinping pointed out at Peking University's Teacher Student Symposium that the need for higher education and the need for scientific knowledge and talents is more urgent than ever before in the new era. On June 21, 2018, the new era National Undergraduate Education Conference was held in Chengdu. Chen Baosheng, Minister of the Ministry of education, attended and delivered a speech. He stressed that the national undergraduate education work should adhere to the principle of "based on this" and promote the "four returns", accelerate the construction of high-level undergraduate education, comprehensively improve the ability of talent cultivation, and create a new generation worthy of the great task of national rejuvenation.

2. The development of accounting in the new era

Undergraduate education in higher education is the education with strategic position, is the education with clear outline. From the perspective of improving the quality of personnel training, all colleges and universities should accurately position the personnel training objectives of accounting major, and on this basis, formulate appropriate personnel training programs to effectively support the training objectives. Due to being in the middle level of colleges and universities, the application-oriented colleges and universities should not "attach importance to theory and practice", nor "attach importance to theory and practice", nor "attach importance to practice", nor "attach importance to theory and practice" in the orientation of the training objectives and the formulation of the implementation plan of the accounting undergraduate major. This paper mainly aims at the problems existing in practical teaching in the process of training accounting professionals in application-oriented universities, and puts forward corresponding solutions.

3. The current situation of accounting practice teaching in "non-double first-class" universities

3.1 "Double first class" project impacts the practice teaching of "non-double first-class" accounting major

On September 21, 2017, the Ministry of education, the Ministry of Finance and the national development and Reform Commission jointly issued a list of first-class universities and first-class

discipline construction universities and disciplines. The first batch of double first-class construction universities totaled 137. As the main part of China's higher education system, "non-double first-class" colleges and universities, especially local colleges and universities, will be affected by many factors in the process of higher education development due to the start of "double first-class" project. Due to many pressures and challenges, many "non-double first-class" undergraduate colleges and universities define themselves as application-oriented colleges and universities. When formulating the talent training programs of their own specialties, they tend to ignore the essential differences of each specialty, adopt the "one size fits all" approach such as limiting the total credits and the proportion of theoretical teaching, and ignore the fact that the accounting specialty is both theoretical and practical, so as to make the specialty The goal and characteristics of talent training can not be effectively demonstrated in the talent training program.

3.2 The mode of practical teaching is relatively fixed and the content is monotonous

According to the survey, at present, the practice teaching system of accounting major in "non-double first-class" undergraduate colleges mainly consists of four contents: curriculum experiment, curriculum design, off campus practice and graduation thesis. As there are many students majoring in accounting, and the practice content inevitably involves the "business secrets" of enterprises, there is a certain difficulty in the off campus practice base when receiving students' practice, so that the off campus practice often evolves into "walking around". In the experiment, because of the characteristics of simplification and programming, students often lack the initiative of learning, which affects their interest and enthusiasm in learning. In the process of curriculum design, many teachers simply understand curriculum design as exercise of homework and ignore the flexibility and creativity of design content, so that students' innovation ability can not be cultivated.

3.3 The practical teaching faculty of "double teacher" needs to be further strengthened

In the process of promoting the transformation and development of "non-double first-class" undergraduate colleges, the role of "double teacher" teachers is increasingly prominent. However, many "non-double first-class" undergraduate colleges have a single source of teachers, and the proportion of "double teacher" teachers is low, and the aging is serious, which is difficult to meet the needs of practical teaching. In the daily teaching and scientific research, full-time accounting teachers pay more attention to theoretical teaching than practical teaching. On the one hand, the research of accounting related theories is relatively easy to produce results, while the results of practical teaching are often lack of evaluation standards; on the other hand, due to the academic requirements of University teachers, the lack of practical experience of master students and doctors After graduation, students are directly engaged in the teaching of accounting related courses, so that the quality of practical teaching is affected.

3.4 The contradiction between employment pressure and graduation practice makes the quality of graduation thesis not guaranteed

Graduation thesis is a systematic training and testing process for accounting undergraduate students to comprehensively use their theoretical knowledge, analyze and solve practical problems. It is an important part of accounting undergraduate teaching. Its quality is often an important evaluation content to measure the quality of education and teaching and the level of running a school. The choice of graduation practice and graduation thesis is arranged in the next semester of senior year, which is also the time for students to find jobs. Under the background of large scale of university graduates, the employment pressure of students in "non-double first-class" undergraduate colleges has increased, which makes it difficult for students to take the time to collect and sort out the literature, so that the progress and quality of graduation thesis are affected to some extent.

3.5 The fit between theory teaching and practice teaching needs to be further enhanced

Because "non-double first-class" undergraduate colleges are in the "second echelon" of undergraduate education, they should not only strengthen the theoretical teaching of accounting, but also strengthen the training of students' practical skills when formulating the talent training program

of accounting major. In the aspect of theoretical teaching, the depth and breadth of theoretical teaching are affected by the application-oriented orientation of colleges and universities; in the aspect of practical teaching, the technical characteristics of accounting specialty determine that there is inevitably the same phenomenon between the practical teaching of undergraduates and the practical teaching of higher vocational colleges. Therefore, the theory teaching and practice teaching of accounting major in application-oriented universities are separated, and the fitting degree needs to be optimized.

4. On the reform of accounting practice teaching in non "double first class" Universities

4.1 A study on the goal orientation of accounting professional training in "non-double first-class" Universities

Colleges and universities bear multiple tasks such as personnel training, scientific research, social services, cultural heritage and innovation, but the central task is personnel training, that is, to train qualified builders and reliable successors for the cause of socialism with Chinese characteristics. Different colleges and universities have different development orientation based on different historical tradition and realistic basis, and their talent training objectives are bound to be different. Whether the talent training program is scientific or not directly affects the success or failure of talent training quality. The orientation of the talent cultivation goal of "non-double first-class" undergraduate colleges should be to face the enterprise and serve the local economy. Therefore, when making their own talent cultivation plan, the accounting major of "non-double first-class" undergraduate colleges should combine the characteristics of the University and the economic status of the region, so as to make the practical teaching system more targeted.

4.2 Enrich practical teaching methods and expand practical teaching contents

When arranging the practice teaching of accounting major, we should constantly enrich the way of practice teaching, try our best not to solidify the place and time of practice, and encourage innovation in the form of practice teaching. During the off campus practice, students can go to the practice base in groups and batches, which can not only reduce the pressure of the off campus practice base, but also improve the effect of students' practice. In the process of curriculum design, teachers should try their best to avoid making the design content operational, and design more innovative and creative learning tasks for students to complete. For example, through reading and discussing financial reports of listed companies, students can deeply understand the meaning, composition and connotation of accounting standards of financial reports. In addition, students can be encouraged to participate in the innovation and entrepreneurship projects of college students, so as to strengthen the cultivation of students' scientific research ability and the education of scientific research norms.

4.3 Strengthen the training of "double type" teachers in accounting major

The personnel and educational administration departments of colleges and universities should take effective measures to encourage the growth of "double teacher" teachers. In teaching assessment, we should strengthen the evaluation status of practical teaching; in terms of salary, we should put practical teaching on the equal position with theoretical teaching, so as to form a reasonable policy guidance, encourage and support innovation in practical teaching. The full-time teachers of accounting major should actively participate in the horizontal cooperation of enterprises, strengthen the learning of practical knowledge, and strive to apply practical knowledge to teaching activities, so as to steadily improve the quality of practical teaching.

4.4 Strive to create a good practical teaching environment

The environment of practical teaching includes the environment inside and outside the school. In the construction of campus environment, it is necessary to increase the investment of accounting laboratory, improve the simulation effect of simulation software, use network technology and realize the sharing of resources with relevant universities, and actively expand the content and mode

of practical teaching. In the construction of the off campus environment, in order to give full play to the talent advantages of colleges and universities, teachers and students should actively provide social services for local enterprises, such as the interpretation of new accounting standards, financial management consulting and other activities, which can not only provide the conditions for the establishment of the off campus practice base, but also provide effective resource support for the practice teaching of accounting major.

4.5 Improve the goodness of fit between theory teaching and Practice Teaching

In essence, the competition of colleges and universities is the competition of talent training quality. Non "double first-class" undergraduate colleges and universities should be based on their own positioning. When formulating talent training programs, accounting majors should strengthen the research on the goodness of fit of theoretical teaching and practical teaching, and strive to seek breakthroughs in the proportion, connection and expansion of talent training programs. In theory teaching and practice teaching, theory teaching is dominant after all, without a solid theoretical basis, even if the practical ability is no more than "technical workers". The level of undergraduate education determines that accounting majors should not stop eating because of choking when training students. In order to lay a foundation for the future development of students, we should strengthen the guiding role of theoretical teaching while improving practical teaching.

5. Summary

Practice teaching is an important part of teaching activities, and good practice teaching is also an important guarantee of accounting professional training quality. Teachers of accounting major in "non-double first-class" undergraduate colleges should renew their teaching concepts, improve practical teaching, constantly improve the training quality of accounting major students' practical ability, strive to cultivate professional talents to adapt to the background of socialism with Chinese characteristics in the new era, and serve the social and economic development.

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