

Exploration and Application of the Teaching Reform of “*Accounting Basic Skills*” in Higher Vocational Colleges

Ting Wang

Shandong Vocational College of Light Industry
Zibo, China

Abstract—Higher vocational colleges aim at cultivating talents with applied skills, so it has become the focus of teaching and training for students to use professional skills to meet the requirements of industrial post skills. “*Accounting Basic Skills*” course is a professional basic course in the teaching of finance and accounting in higher vocational colleges. It plays a key role in guiding students to have a preliminary understanding of accounting work. It is a course with strong skill operation, seemingly simple but difficult to master. When it comes to accounting, people think that the accounting skills should be mastered are counting notes, abacus and calculators. However, with the change of enterprise demand, traditional accounting skills can no longer meet the needs of enterprises. Based on the analysis of the current situation of the students in vocational colleges, this paper explores and applies the teaching reform of this course to the actual post needs of accounting.

Keywords : *accounting skills, reform, accounting jobs*

I. INTRODUCTION

A. *Characteristics of accounting students in higher vocational colleges*

At present, the characteristics of vocational students are not solid enough to grasp the basic knowledge, and earning ability is weak. Some students in high school mathematics performance are not ideal, and they are not interested in numbers. In particular, students are not interested in learning accounting courses. Some students think it is not necessary to learn basic skills. As long as they can learn accounting professional knowledge, they can deal with daily business in enterprises. Therefore, how to reform the course of “*Accounting Basic Skills*” and improve students' interest in learning is a problem that teachers in higher vocational colleges should focus on.

B. *Characteristics of “Accounting Basic Skills”*

In the selection of textbooks, the cognitive characteristics of accounting students and the skills involved in the actual work of accounting are fully considered. In line with the purpose of “putting what you learn into practice and improving your skills”, this paper introduces six projects

(skills) through project teaching method: accounting writing skills, notes counting, checking and tying skills, accounting calculation skills, keypad operation skills, electronic calculator application skills, and accounting file arrangement and storage skills. According to the principle of first simple and then complex, first single and then comprehensive, combining teaching and training, the project is introduced and the skills training requirements of each project are implemented. It not only pays attention to the cultivation and training of students' basic professional skills, but also attaches more importance to the connection with the knowledge points of the subsequent courses and the requirements of students' actual positions. It allows the students to not only master the knowledge, but also get the application and promotion of skills.

II. THE PROBLEMS EXISTING IN THE TRADITIONAL COURSE OF “*ACCOUNTING BASIC SKILLS*”

A. *Teaching theory is divorced from practical work*

The course of “*Accounting Basic Skills*” is an applicable course. In the course content arrangement, we should not only consider the knowledge enhancement, but also pay attention to the skill training, in order to improve students' ability to deal with the actual accounting work. However, the traditional course teaching of basic accounting skills is: the teacher first explains the theoretical knowledge of accounting, then further explains the accounting theory with the help of accounting tools, and finally arranges concentrated practice to strengthen and consolidate. This kind of teaching method is the “cramming” indoctrination carried out by teachers with textbooks, chalk, blackboard and PPT. The theory and practice are not well connected, which is not conducive to the cultivation of students' ability to solve practical problems.

B. *Focusing on theory teaching while neglecting skill training*

When higher vocational colleges or even undergraduate colleges teach the course “*Accounting Basic Skills*”, teachers are accustomed to teach one by one according to the content of the textbook. In class, students spend 90% time listening

and taking notes, while independent thinking and skill consolidation have little time. Because the whole class adopts the traditional teaching mode of "cramming", students are in a state of passive listening to lectures, which leads to low interest in learning, dull classroom atmosphere and lack of communication and interaction between teachers and students. Students cannot practice and consolidate the skills in class, and teachers cannot give on-the-spot guidance according to the students' mastering situation, which leads to the students' lack of solid mastery of skills and standard operation.

C. Teaching methods are single and traditional

"Accounting Basic Skills" is a basic course for accounting majors. Compared with other professional courses, teachers think this course is simpler and easier to master, so many teachers often explain the course in the order of the chapters in the textbook. However, there is no integrated optimization of students' understanding ability, the difficulty of textbook content and the need of practical work, and there is no effective guidance, which leads to students' stereotyped thinking. Many students only know one or the other, and know how to solve what the teacher has told them, but they are at a loss if change some of the conditions or use other methods. Although higher vocational colleges now implement the teaching mode of mixed online and offline teaching, it is only limited to transferring the course content into resources to the course platform. Teachers did not conduct sufficient enterprise research, nor did they select and optimize the requirements for skills of actual jobs, and there was no effective connection between theory and practice. Students have no real experience of the business process of the position in the actual work, which makes them feel useless in learning and unable to keep up with the rapidly changing job skills.

III. THE TEACHING REFORM OF "ACCOUNTING BASIC SKILLS" BASED ON THE NEEDS OF ACCOUNTING POST SKILLS

The courses based on the skills of accounting positions are the innovation of the traditional teaching system. Combined with the accounting professional skills commonly used in the accounting jobs of small and medium-sized enterprises, the course content is restructured so that students can learn and master the skills required by enterprises and meet the requirements of actual jobs.

A. Basis of course content design

The basis of course content design includes position of the financial grass-roots, specifications of skill requirements for each position and the design of the content for each project system of the course.

B. Teaching design concept

According to the skills required by the accounting position in the actual work, the project optimization and integration will be carried out, with emphasis on the cultivation of accounting practice ability.

C. Basis of the actual work of accounting needs for the "Accounting Basic Skills" course teaching specific application

1) *Change of the original chapter teaching and adoption of the project task teaching:* In order to meet the enterprise's post capacity requirements as soon as possible after the internship or graduation work, the curriculum design should take into account the connection with the actual post skills, so that students can be familiar with the responsibility requirements and post skills of accounting personnel. Through the analysis of market research data of school-enterprise cooperative units and small and medium-sized enterprises, it is found that this course is mainly aimed at grassroots positions of finance and accounting, such as cashier and accounting. Therefore, in the content arrangement of the course "Accounting Basic Skills", the traditional chapter structure is broken, and the course content is optimized and integrated for the skills needed to be mastered in the actual work of accounting, so as to make the school teaching and the actual work seamless.

With the actual working skills of accounting as the carrier, the teaching content is integrated and designed into six projects, namely, accounting writing skills, notes counting, checking and binding skills, accounting calculation skills, keypad operation skills, electronic calculator application skills, and accounting file arrangement and storage skills. Through this design, students can master the skills needed in the grass-roots accounting work, and have a clearer understanding of the skill requirements of each post.

2) *Paying attention to the practical training of various skills, simulation accounting work:* After the completion of each project, there will be skills training matching the project, with the purpose of enabling students to master various skills proficiently. In the selection of training content, the skills required in the actual work of accounting will be simulated and applied. For example, after teaching the writing skills of accounting, the teacher can fill in the books, invoices, receipt, bill and check in the actual work with the requirements of writing specifications. In this way, the students not only practiced accounting writing, but also consolidated the error-prone documents. Another example is the use of electronic calculators. If the students' enthusiasm is not high when simply practicing the questions, they can use the calculator as far as possible in the manual practice of accounting. In this way, students can not only complete the manual training exercise, and familiar with the application of the calculator, but also improve the interest in learning.

3) *Paying attention to demonstration and operation and realizing the integration of theory and practice:* The key of accounting work is to master the method and apply it flexibly in practice. Flexible and learn to use the most effective means is to demonstrate and hands-on operation, so in the practical teaching, teachers can according to the needs of each project skills, with the aid of the accounting

documents, counting machine, calculator, vouchers, books and other teaching tools show students, in order to improve the students' practical ability, to achieve the effect of integration of theory and practice.

IV. TEACHING IMPROVEMENT STRATEGY OF "ACCOUNTING BASIC SKILLS"

Although after a semester of teaching practice and continuous reflection, the job-based course teaching has certain effects, but there is still a lot to be improved and improved. Although after a semester of teaching practice and continuous reflection, the job-based course teaching has certain effects, but there is still a lot to be improved and improved.

A. *Improving the curriculum evaluation program and objectively evaluating the teaching effect*

In order to better investigate the skills theory and application of students in various positions, the assessment of this course is combined with process assessment and final examination. In addition to daily attendance and homework, the process assessment also includes the completion of tasks in each class into the usual range of performance, and reasonably sets the proportion of each part. The final exam is based on the student's situation, the implementation of a relatively flexible assessment, not only limited to written examination. The skill part of the project shall implement the "operation acceptance" system, and the assessment standard shall be set for each project. The teacher carries on the examination to the student's skill mastery situation, in order to cultivate the student's skill operation ability, achieves the active study to use.

B. *Visiting more enterprises to consult industry experts and accumulate teaching materials*

In the spare time or vacation time, I will communicate with accounting personnel in enterprises to understand the new changes of the enterprise's requirements on the skills of accounting personnel, so as to summarize, sort out and apply them in future teaching, and form accounting simulation data and high-value simulation teaching case data.

C. *Strengthening the use of information technology in teaching*

By using modern information carriers such as Mooc and quality course resources, students can broaden their learning channels, build all-round and three-dimensional online teaching resources, enrich teaching forms and realize mixed online and offline teaching. Students can use their spare time to finish the tasks of preview and review with the help of the network platform, so as to improve their ability of independent study and group collaboration. Teachers can check the completion of students' tasks through the network platform at any time, conduct online communication with students, answer questions, and break through the limitations of teaching space and time.

V. CONCLUSION

Under the trend of curriculum reform in higher vocational colleges, the course of "basic skills of accounting" must be optimized according to practical needs in teaching, and gradually cultivate students' accounting application skills. In this way, students can have a definite aim in their actual work, apply their knowledge to practice, and cultivate application-oriented talents who meet the needs of enterprises.

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