

# *Financial categories of professional foundation course content selection basis and path of the research*

—Tack higher vocational accounting curriculum content for example

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**Abstract**—With the economy rapidly developing, a large number of high-skilled and practical talents in finance industry are in huge demand. They are required to have high comprehensive quality, strong professional judgment and high professional skills. As higher vocational education in our nation is market-oriented, the focus of its talents cultivation is to strengthen the fostering of students' professional ability and quality. In this paper, by referring to social requirements on curriculum planning and teaching targets of financial accounting in higher vocational education and reviewing current course design and teaching objectives, we set out to investigate the existing problems in selecting and identifying teaching content and approaches for the fundamental professional courses in higher vocational schools, such as lack of government and enterprise participation, lack of vocational education features in course design, lack of specific requirements on students' professional abilities and practices, in order to put forward specific and effective solutions to these problems and change current vocational education.

**Keywords**—higher vocational education; Financial accounting; Professional quality

## I. THE ORIENTATION AND OBJECTIVE OF HIGHER FINANCIAL ACCOUNTING COURSES

From the 16th file "Opinions on the Improvement of Teaching Quality of Higher Vocational Education" of Ministry of Education, 2006, Higher vocational education should vigorously implement the "school-enterprise cooperation, work and study combination", focusing on the practical ability during teaching, and reforming the cultivate mode of teaching talent. In the teaching process to focus on "practical, open and professional", which should be closely integrated, focusing on the integration of learning and work, and exploring the integration of classroom teaching and practice location patterns, and reflecting higher vocational education "the base of professional competence" training objectives, and promote stable development of higher vocational education and healthy development.

### A. Target of Higher Accounting Education

Accounting Higher education should emphasize "higher" and "vocational." "Occupational" represents vocational students graduate with the required vocational and technical ability, who can directly work without the special training from the corporate; "higher" represents graduates possess the necessary theoretical knowledge, learning ability, and innovation ability, to meet the needs of his career. The former is the basis of the accounting staff of professional competence; the latter is to ensure that the accounting staffs of professional competence for sustainable development, both are equally important.

Vocational education and training of accounting personnel should be able to adapt to job requirements, to solve practical problems of integrated application talents. Applied accounting personnel should mainly focus on imparting theoretical knowledge, and then combine theory of teaching and social practice together, and cultivate students how to use theoretical knowledge to analyze and solve problem.

### B. The aim of Financial Accounting Course

Financial accounting courses is one of the professional skills of core courses in accounting professional colleges, it is in the initial grasp of basic accounting relevant content, and is based on the new "Enterprise Accounting Standards" and accounting system, through a series of accounting procedures and methods, and deal with the basic accounting in business, so as to provide financial information to the accounting information users. This course is professional courses in accounting profession, and will be open in the 2nd, 3rd semester. Its prerequisite is "Basic Accounting", "Financial regulations and accounting professional ethics", and the follow-up programs are "Cost Accounting", "Accounting Computing", "auditing practice", "financial Management Toolkit", "tax practice" courses.

Financial Accounting Course in Vocational Training Colleges should be located in training accounting professional talents, who can present accounting and management skills in

office, institution, small and medium enterprises and other units.

Financial accounting courses are vocational accounting established professional core courses. Over the years, this course teaching objectives constantly revised and improved according to the aim of the teaching reform development, and the goal of traditional financial accounting course teaching is defined as: to firstly make vocational students master the basic accounting principle and general accounting processes, and then complete master the basic financial accounting theory and methods, and tightly integrate enterprise business real economy. Teacher should strengthen practice teaching to enhance students' perceptions and ability, and lay a solid foundation for the follow-up courses.

## II. THE ANALYSIS OF THE PROBLEMS FROM EXISTING COURSES

There are lots of problems in the current higher financial education, the author summarized their daily teaching mode, and knew student learning conditional in time, and then found major problems existing in vocational as the following aspects:

### A. *The lack of participation from government and corporate*

Currently, during the setting of the accounting curriculum in colleges, the relevant government departments are hardly involved, and business trade associations are involved in the voluntary nature of the curriculum, not a duty, therefore, higher vocational colleges accounting professional courses are organized by the academy, basically completed relevant professional teachers, which is the college own staff. Although many vocational colleges and enterprises have established a school-enterprise cooperation, but because there is no strong support and coordinate from business guild, with the lack of fixed, extensive and in-depth cooperation between schools and enterprises. During the curriculum, although many vocational college will demand an investigation, but the research qualify is limited, which restricted the seamless connection between schools and enterprises, reducing the usefulness of the course.<sup>[1]</sup>

### B. *Curriculum system does not reflect the characteristics of vocational education*

Most of the professional textbook content is invariably by assets, liabilities, equity, income, expenses, profit accounting elements of the six organize content, not out of systematic knowledge, discipline and integrity constraints, into a disciplinary theory system mistakes education. We know from cognitive law, the study of knowledge does not mean that has the ability learned, and it is better to cultivate students the appropriate adapt capabilities rather than just teach them some knowledge. Although many current accounting profession in higher vocational colleges to train targeting the culture finance meet certain professional positions require advanced talents, but accounting curriculum in higher vocational schools have not been adjusted for the new accounting environment brought about changes. Accounting majors in high-quality, high skills and good work ethic and professionalism and other aspects of learning and training, especially in the professional curriculum, has not yet formed its own characteristics. According to

statistics, 80 percent of vocational students feeling never learned anything even though they have completed all accounting courses after school. The reason, in the current discipline system, some of the relevant skills needed financial positions belong to different courses, which make students unable to form a complete understanding of the knowledge required for a particular job, not to mention the more job skills required for system training.

### C. *The curriculum did not reflect the concept of students' vocational competence requirements*

Current China Higher Vocational Accounting Specialty Teaching still teach accounting theory knowledge-based, we pay little to the knowledge application ability to train students and their social ability, and the courses setting, and teaching materials can not reflect the characteristics of vocational education. Many vocational students going into the society, cannot meet the requirements of the socio-economic and career development today due to the lack of professional knowledge, practical ability. Many people lack the practical ability and ability to self-entrepreneurship, and therefore they feel more difficult to find in society to fit their position, which affected the social credibility and attractiveness of higher vocational colleges in a great extent. Therefore, the current vocational education must emphasize service for the purpose of employment-oriented and focus on professional competence of students.

### D. *The curriculum structure is not reflected in the main line of professional practice*

Higher Accounting curriculum structure is not reflected in the main line of outstanding professional practice in the following three aspects: First, in the teaching schedule, the practice time is relatively small. This is unreasonable from the vocational college curriculum related, but also with the inadequate attention to apply technology to students. Secondly, the "Double Teachers" Team Construction is not enough.<sup>[2]</sup> From the current accounting colleges teachers in vocational colleges of view, a large part of the teachers are from school to school, who lack relevant accounting experience. Graduates of ordinary institutions of higher learning, although theoretically have an advantage, but the practical ability is not strong, and vocational college graduates train themselves, although have an advantage in professional basic theory and professional skills, but have disadvantages in terms of accounting theory. So the real "double" accounting professional teachers are very small. Again, accounting training room is not ideal. The main reason is the social practice base has not been properly implemented, in China, the connections from current CPA firms and other companies and the accounting profession and vocational colleges are loose, did not establish a fixed and long-term cooperative relationships and liaison mechanism fundamentally, thus making the accounting profession practical Teaching cannot form a good and long-lasting operation mechanism.

### III. THE CONTENT BUILDING OF FINANCIAL ACCOUNTING COURSE

#### A. Establish distinctive teaching objectives

Financial accounting teaching objectives are general vocational training objectives and specific targets. In the skills-oriented teaching philosophy, general training objectives focus on developing students' problem analysis and problem-solving skills; specific objectives will focus on cultivating habit, making solid foundation, acquiring new skills. When skills-oriented teaching ideas goes into quality-oriented, financial accounting teaching objectives should be developed for the training to master the financial and accounting-related knowledge and skills for the cashier, demand settlement, inventory accounting, fixed assets, intangible assets and other assets, accounting, payroll accounting, corporate financial accounting post group financing and investment, financial results, general ledger reports, etc., to engage in financial accounting frontline operations and basic management work, becoming a good professional ethics, skilled professional skills and sustainable learning and adaptability skills-based integrated Services talent. In the new financial accounting teaching objectives, statements oriented economic consequences of ideas and professionalism of teaching is different from the previous target of three characteristics.<sup>[3]</sup>

#### B. Strengthening Applied Materials Construction

Existing materials of varying quality, mostly shows the characteristics of theoretical ones, which is not the aim of training students' vocational skill. We should strengthen the construction of teaching materials applied, according to the requirements of professional competence and comprehensive quality culture and choose teaching content organization, and with a variety of vivid manifestations, to achieve good teaching results. As in the teaching of the bank settlement, it can be animation, video and other means, the actual settlement process bank deposits and three-dimensional work situation presented to the students, which will greatly enhance the students' interest, deepen understanding of theoretical knowledge. The multimedia teaching materials in the form of simulated real economic business enterprises also played a good role.<sup>[4]</sup> As we always assumed when designing teaching cases not consider a number of taxes, in order to simplify the problem. This is not conducive to the students to master the mastery of treatment and knowledge of the actual business. The application-oriented materials can avoid such problems, we can design the animation, the economic and business enterprises comprehensive, three-dimensional presentation to students, teachers become "teaching" to "guidance", the protagonist of the classroom by teachers become students, form "in use to promote learning, learning the combination" a new situation.

#### C. Improve accounting simulation training room, create simulation scenarios accounting

Good practice teaching effect requires a sound accounting simulation training room support. Through the introduction of accounting simulation software to build a financial "teaching, learning and practicing," as one virtual accounting situation,

will greatly improve the practical ability of accounting students, to ensure that is able to work when graduate.

To put the enterprise's accounting program into the classroom, through the depth of cooperation between schools and enterprises, this can make the career life start in college. Establishment campus training base, create a "real swords and spears," the training environment for students, teachers, hands-on teaching, training effect to achieve a qualitative leap.

#### D. The establishment of "Double Type" teaching team

Under the new social situation, the quality of teaching is fundamental for survival and development of vocational colleges, and ultimately the quality of teaching in turn depends on the level of teachers. The overall quality of the accounting profession of teaching staff directly determines the quality of higher vocational colleges to train accounting professionals. To strengthen the accountant-owned team building, improve the comprehensive accounting of teachers teaching level, specifically from the following aspects:

##### 1) Teachers introduce engineering

In addition to higher vocational colleges train teachers from the school, it can also vigorously introduce high title, highly skilled accounting people to enrich the community-owned team of accountant vocational colleges. Teachers focus on the introduction of the project is the introduction of accounting education to meet the needs of personnel; the introduction of professional development needed professional leaders and academic leaders. To hire from extensive industry experience in corporate accounting staff from the accounting department and medium-sized enterprises and institutions as part-time teachers, designed to optimize and structure.<sup>[5]</sup>

##### 2) Personnel selection project

To ensure the smooth implementation of the project personnel selection, selection and training mechanisms to ensure quality, academic leaders and young teachers in the selection of personnel should be considered to mobilize the enthusiasm of teachers. One cannot engage in tenure, must be strictly selection, rolling development; second is to carry out regular or irregular examination. The assessment process should strictly follow the norms of assessment methods and assessment procedures, penalties and rewards.

##### 3) Dual teacher training project

Accounting professional "Double Type" Teacher Training requires in-depth cooperation with enterprises, which "Access accountant" model should be a breakthrough. Higher Colleges should encourage teachers to use the accounting profession and other summer vacation time to CPA and medium-sized enterprises accounting department part-time teachers by rich practical experience, professional skills and improve their accounting double quality.<sup>[6]</sup>

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