

Practice and Research of Reforming Teaching Principle of Accounting to Non-Financial Majors

-Questionnaire Investigation Report Based on non-financial Management Majors at School of Economics & Management, Xiangnan University

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Abstract. XiangNan University, as one of the first batch of Pilot Universities in Hunan Province, one of the University of applied technology. How to cultivate applied talents is the key point of teaching reform and improving the quality of teaching. Newly built local colleges should focus on how to improve the teaching quality of basic courses such as accounting principles in the teaching process. The author conducted a questionnaire survey in XiangNan University School of economics and management of non-teaching professional financial management on the accounting principle, summed up the problems of a series of accounting principle in the process of teaching and puts forward the corresponding teaching reform.

Introduction

In 2003, XiangNan University became the college approved by the Ministry of education was upgraded to a member in the universities. In the Ministry of education, the national development and Reform Commission and the Ministry of Finance issued "on the part of local colleges and universities to guide the application of transition guidance" clearly pointed out in the XiangNan University as the first batch of Hunan Province, restructuring and development for the application of the Technical University of pilot universities. How to explore the teaching concept and teaching methods which are suitable for local undergraduate colleges is very important to cultivate students' ability of application and innovation.

The principle of accounting (also known as basic accounting, primary accounting, accounting basis, but its teaching content is basically the same, so it is referred to as the accounting principle) is one of the main courses and required courses for the students of the College of economics and management, XiangNan University. The accounting principle occupies a very important position in the whole undergraduate education program. For non-finance majors of economics and Management College, teachers generally start from the basic theory of accounting objective, accounting hypothesis and so on. Then introduce the accounting elements, accounting equation, accounting items and account settings, double entry and its application, and then learn how to fill and check the documents, registration books and prepare financial and accounting reports. As can be seen from the contents of the teaching material, the course is mainly to introduce the basic theory, methods and skills of accounting, which is characterized by a strong theoretical knowledge, professional terminology more. Based on this feature, most of the teaching of accounting principles are using the traditional classroom teaching mode teaching method, that is, teachers in class teaching, students follow the teacher teaching ideas passive learning.

The Present Situation and Problems of Accounting Principle Teaching

As a preliminary investigation of accounting principle teaching effect, the author of the XiangNan

University Institute 2014 level of international economy and trade specialty, human resources management, logistics management professional a total of 215 questionnaires were issued (see annex, questionnaire questionnaire) number 204, the recovery was 94.88%. According to the questionnaires, the following data were collected:

Table 1

Purpose of learning	Interest	5%
	Obtain a certificate	15%
	Course Arrangement	80%
Processing of non-understanding knowledge points	Send e-mail or ask the teacher after class.	10.5%
	To find information on the Internet	12%
	Don't do anything	77.5%
Ability to prepare and use financial reports	Can	17.15%
	Can not	67.62%
	Complete part	15.23%
The most difficult part of the learning content	Application of debit and credit accounting	25.12%
	Accounting voucher	11.7%
	The accounting books	10.1%
	Physical inventory	9.74%
	Financial accounting report	43.34%

According to the above-mentioned contents, there are some problems in the course of accounting principles:

Learning Purpose Is not Clear and Teaching Arrangement Is not Reasonable. Studying the principles of accounting is designed to enable students to understand accounting is an important part of enterprise economic management activities. Grasp the accounting and supervision, grasp the purpose of accounting is to provide useful accounting information to investors and creditors, in order to give full play to the functions of accounting in the enterprise management, to improve the economic efficiency of enterprises. For the financial management professional students, the study of accounting principles is to study the intermediate financial accounting, cost accounting, financial management and other courses to lay the foundation of professional knowledge. After mastering the basic accounting methods, to have the basic ability of accounting; But the students of non-financial management, they have their own professional learning, accounting principle is not to make it become the real basic financial accounting, supervision of professional personnel, but to let them master some basic knowledge of accounting to play through the managerial role in practice this course of study. However, the training objectives are not clear, so that teachers in the financial and non-financial professional students to teach this course, the curriculum teaching syllabus, practice teaching syllabus and teaching plan basically no difference.

Learning Motivation Is not Strong. From the questionnaire survey results can be seen, most of the non-financial management major students study the accounting principle is mainly for the arrangement of the syllabus or out of the need to participate in the examination of accounting qualification certificate. Can really because of interest in learning the course of students, especially reflected in the knowledge of the problem, most of the students are not active in the choice of after-school; But most of the class time is mainly by the teacher, so the students even in the classroom did not understand the concept of professional knowledge, the teacher will still be according to their own teaching plan to teach students, and accumulated more and more problems, learning effect directly behind the curriculum. Because this course is normally encountered in exam courses, learning difficulties and has not been resolved, most of the students need to spend double the time to review but the effect is poor in the review exam, greatly affected the students in the course of learning enthusiasm.

Failure to Cultivate Students' Ability to Understand and Use Accounting Information. The teaching purpose of studying the accounting principle of non-accounting profession is to make the students understand the accounting information and cultivate the ability of the students to understand and use the accounting information. But from the survey results, many students do not

have the ability to independently prepare financial and accounting reports, the reason for the teachers in the arrangement of teaching process, the application of most of the class on the "debit credit bookkeeping". In the premise of certain class, "financial accounting report" this chapter can arrange the learning and practice time is relatively small, so it is difficult to cultivate students' ability to prepare and read the report, it was impossible to cultivate students' ability to understand, read and use of accounting information. This issue has also been found in the follow-up survey of graduates of non - accounting professional management: In the work, in the face of the financial sector to provide statements, it is difficult to extract the data from the need, although in the course of undergraduate study in this course, but in practice the role is not.

Curriculum Arrangement Is not Reasonable. In terms of the current training program, study the principles of accounting: 40 courses in human resources management, international economics and trade, logistics management 48 courses, 56 courses of financial management. The financial management specialty arrangement so many class mainly is in order to give the student the full practice and the practice explanation time, under the comparison, the non - financial management specialized study this course the time is less. In such a limited period of time, teachers in order to complete the same number of teaching tasks (financial management professional and non-financial management professional teaching content is roughly the same) can only compress the time to practice and explain the exercise. But the characteristics of this course is through practice and thinking to the mastery of basic knowledge. Such as the use of debit and credit method, the applicable scope of the students is not skilled in accounting subjects to correctly and quickly prepare entries, without a certain amount of exercise, it is difficult for students to business and the corresponding accounting subjects together. And this part of knowledge in the absence of full control of the case will affect the accounting documents of the study, the result is that students are not interested in continuing to learn this course.

Some Thoughts on Improving the Teaching Quality of Accounting Principles

Clear the Teaching Objective, Teaching Materials according to the Appropriate Adjustment of Teaching Content. Accounting principles of non - accounting professional teaching purpose is to cultivate comprehensive management personnel, to enable students to master the ability to read and understand accounting information and to train students to use accounting information. In the same chapter arrangement of the existing market on accounting principle of teaching materials, exercises and only on individual knowledge representation will be slightly different, so it requires teachers to non-accounting student's organization accounting principle teaching content, to make appropriate adjustments to the order of the corresponding contents according to the teaching goal. For example, in the early days of the classroom, you can start with the nature of the enterprise to discuss the nature of accounting and the value and significance of the existence of accounting. To arouse the students' interest in the course in question, and then introduces the accounting cycle, but not the traditional sense of the accounting cycle, should provide the final report to introduce students to the financial accounting report of the users of accounting information. So what should be done before the financial work, the other two work by reverse way of introduction leads to the accounting cycle: fill in the certificate and registration books; after learning the basic theoretical knowledge of accounting, such as accounting elements, accounting equation, double entry bookkeeping etc. The purpose of this arrangement of teaching content is to enable students to establish a basic framework for accounting, so that students understand the course to achieve the ultimate goal of learning what is. Let the students interested in this course as a whole, to make them realize that this course is useful in the future, so even after learning the basics of relatively tedious still clearly their learning objectives and maintaining motivation enough.

Reform Teaching Means, the MOCO (mu class) and Traditional Classroom Combination. MOCO as a large-scale open online courses, there are three major characteristics: first, a shorter length; two is the material of the media; three is the production of sophisticated, carefully designed. For the convenience of Mu class curriculum, the teacher is concerned, not only to enhance the interaction between teachers and students, to make the classroom livelier atmosphere, the teacher

can also be liberated from the cycle of physical labor; for students, students can have a better and more learning resources, classroom tests, timely review and answer. MOCO is introduced into the conventional teaching, does not give up the traditional classroom, but in order to better teaching effect of MOCO combined with the traditional classroom, let the students in the classroom to follow the teacher's teaching ideas and teaching arrangements conventional learning, in class under the condition of limited to the right of autonomous learning to the students. If you do not understand the problems in the classroom, you can have a good platform and teaching teachers to continue to maintain communication and exchange, to maximize the mobilization of the enthusiasm of students learning.

The Reform of Teaching Methods, the full Use of Case Teaching Method. In the reform of other teaching courses in our school, especially in the combination of theory and practice, the case teaching method has played a very good teaching effect. Then the principle of accounting teaching, should make full use of case teaching method, encourages students to apply their classroom to learn basic accounting principle, information processing principles and statements of methods to analysis of the case, to enable students to actively participate in the teaching process, the users of financial statements and their managers' perspective to seek ways to solve the problem. Teachers can play the role of inspiration and guidance in this process, the thinking of time and space to the students more, so that we can discuss the case, each one airs his own views in the classroom.

Reasonable Arrangement of Hours, Strengthen the Coherence Study of Related Courses. It is suggested that the non-finance profession will increase the class hour of this course to the 56-64 class, on the basis of which the theoretical teaching and the experimental teaching time can be planned. In ample time conditions, teachers can add more on the report of the case, give students more time to discuss the case, the ability to train students to read, understand and use the report. But need to explain is, to a certain degree of ability to master the use of the report, not only rely on the principles of accounting knowledge can be done, but also need to learn the basic financial management and other related courses. At present, in addition to human resources management, logistics management and international economic and trade professional did not offer the following courses, students only learn a solitary accounting principle, to achieve the basic requirements of financial management.

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