

# Innovation and Reform of ACCA Teaching Model Based on Training International Talents

Nan Nan

*School of Accountancy*

*Xijing University*

*Xi'an, China*

397300392@qq.com

**Abstract**—This paper summarizes the experience of training internationalized talents in the construction class of ACCA major of International Accountants in Xijing University: a set of bilingual teaching mode has been established; the training mode of integrating accounting degree education with international accountants' professional qualification education has been implemented in China; and the unique training plan for ACCA undergraduates has been implemented. English courses are integrated into it, and the education mode of integrating ACCA with accounting is implemented; the mode of integrating with the training of comprehensive quality and professional qualification of International Accountants is used; and the teaching management mechanism, teaching experiment platform and practice base with ACCA characteristics are established.

**Key words**—*International talents, ACCA; Teaching mode, International Accountants.*

## I. INTRODUCTION

With the acceleration of economic internationalization, the requirement for Accountants is no longer to be able to prepare domestic financial statements. Accountants must be able to prepare financial reports in foreign languages (mainly in English) for international investors to make decisions. This requires accountants to have good foreign language reading and application skills, master basic accounting theory and accounting methods expressed in English, and master international accounting standards. Therefore, it is very helpful for us to understand the teaching mode of ACCA in Colleges and universities to further construct and improve the orientation class of ACCA.

## II. THE ACHIEVEMENTS OF OUR ACCA CLASSES

Our school has set up three classes of ACCA teaching reform in grades 2015, 2016 and 2017. Among them, the class of ACCA in grade 2015 has made remarkable achievements, and has gradually formed the following six characteristics:

Diligence and hard work are the basic requirements for students. Freshmen through the first semester of freshman study, for the students who want to enter the ACCA special classes for professional knowledge and English written examination selection, preferential admission.

Our school adopts the original English textbook of ACCA, takes the ACCA global examination and adopts bilingual teaching. Professional course teachers are graduated from famous schools at home and abroad or have rich working experience. Senior lecturers from ACCA will be arranged to give lectures before the global unified examination. Teaching not only covers the basic skills of ACCA, but also combines English audio-visual and business writing to improve language competence.

Our Institute is in close contact with famous foreign schools and institutions, inviting foreign professors to teach ACCA courses in the United Kingdom, and inviting famous foreign schools to come to our institute to give lectures on English and professional advanced studies in ACCA classes.

Professional curriculum lays stress on the cultivation of students' practical operation and application ability in accordance with international practice.

After completing the first stage of study and examination, and submitting professional papers, you can apply for a bachelor's degree from Oxford Brooks University.

The school provides many international exchange projects and internship opportunities for well-known accounting firms in China

TABLE I. TABLE 1. LIST OF WINNERS OF XIJING UNIVERSITY READING COMPETITION

List of Winners of Xijing University Reading Competition			
Name	Students Number	Major	Results
Chen Qiang	161201041005	ACCA	Special award
Li Yiling	171202031267	ACCA	Special award
Wei Yiming	161202071042	ACCA	Second prize
Feng Ran	171202041117	ACCA	Third prize
Zhang Kaiyu	161202031351	ACCA	First prize
Liu Yajing	171202031183	ACCA	Third prize
Li Yuan	161202031061	ACCA	Third prize

TABLE II. LIST OF WINNERS OF XIJING UNIVERSITY WRITING COMPETITION

List of winners of Xijing University Writing Competition			
Name	Students Number	Major	Results
Chen Qiang	161201041005	ACCA	Second prize
Li Yiling	171202031267	ACCA	Second prize
Li Huanhuan	171202041017	ACCA	Second prize
Liu Jiale	161202031362	ACCA	Third prize
Ma Qiaoyu	171202031187	ACCA	Third prize
Ren Chongyang	161202071086	ACCA	Third prize
Li Yuan	161202031061	ACCA	Third prize

Since 2015, this achievement has been successfully applied to three classes of ACCA students in our school. The students and parents have recognized the training mode of ACCA professionals in our school. The freshmen of ACCA in our school also passed the English Selection Examination and the Accounting Professional Examination. ACCA students are diligent in learning and brave in fighting, forming a good learning in the school has played a very good demonstration effect. Students' English proficiency has improved significantly, and they have achieved excellent results in the national English contest and translation contest. Moreover, the scores of CET-4 and CET-6 are also significantly higher than those of other major students. The passing rates of F1, F2, F3, F4, F6 and F7 are 80%, 89%, 71% and 100%, respectively. The students' English proficiency has improved significantly, and they have achieved excellent results in the national English contest and translation contest, and the scores of CET-4 and CET-6 are also significantly higher than those of other major students. Among them, the passing rate of CET-4 of ACCA class in 2015 is 84%.

In 2018, the results of the National College English Competition were announced. 82 students of Accounting College were awarded the first, second and third prizes in the whole country. Among them, 12 athletes of ACCA1601 class won the prize, accounting for 42% of the total number of students in the class. This achievement is only a very common event on ACCA's way to pursue dreams. In 2018, the results of the National College English Competition were announced. 82 students of Accounting College were awarded the first, second and third prizes in China. Among them, 12 athletes of ACCA1601 won the prize, accounting for 42% of the total number of students in the class. This achievement is only a very common event on ACCA's way to pursue dreams. At present, 12 students have passed CET-4 in the class of ACCA in 2016, with a passing rate of 41%. College students have achieved outstanding results in English competitions. Twelve of them have won first prize, second prize and third prize. In the Writing Competition and Reading Competition of the 2018 Foreign Research Association Cup, the students of the 2016 ACCA class achieved outstanding results and won the first prize, the first prize, the second prize and the third prize. The number of winners accounted for nearly 50% of the total number of winners. In the National English Test Band 4 of 2018, 10 students in the ACCA class of Grade 2017 registered for the examination, and 6 students passed the Band 4 examination, with a passing rate of 60%. Grade 15 ACCA students intern in major well-known firms throughout the country.

### III. PROBLEMS AND REASONS OF ACCA TEACHING

#### A. Problems in ACCA Teaching

Although some key universities have many years of experience in running schools, and universities have demonstrated their remarkable achievements in the process of opening ACCA, it can be ignored that there are also some problems on the other side of the situation. The students reflect dullness and serious absence. At the ACCA National Teachers' Seminar held in Qingdao in 2014, some teachers of key colleges and universities reflected that their Professional courses were taught, and the students' absence rate was as high as 50%, which was not accidental. Some absentees admit that they did not sign up for the ACCA class to get a certificate, but to broaden their knowledge. Such phenomena, as long as standing in the perspective of students to observe, can be said to be common. Although these problems are not totally blocking the start of ACCA teaching, in the long run, they will have a serious impact on the quality of ACCA teaching.

#### B. The Root of the Problem

The problems and consequences of the above-mentioned ACCA teaching are undoubtedly pointing to the quality of ACCA teaching. That is, there are problems in both teaching and learning, which will continue to affect the overall quality of teaching and learning. Then, how to deal with the problems and improve the status quo, we should start with in-depth analysis of the reasons. Through long-term contact with students of ACCA specialty, giving lectures, interviewing with students, observing the classroom situation of ACCA teaching on the spot, communicating with the ACCA teachers' team of universities and colleges in the national teacher seminar, and consulting the literature of ACCA teaching industry, the author summarizes the following main reasons.

#### C. There are Loopholes in the Process of Enrollment

Firstly, the ambiguity of recruitment intention affects students' decision-making. Universities hold ACCA classes, usually through a seminar to emphasize the advantages of ACCA qualifications to students, such as job hunting, salary and future career development. As a result, the registered students will have different intentions. Some students come for certification training, while others only acquire the knowledge and ability of ACCA, or even to enhance their ability to use English and prepare for studying abroad. Secondly, the way of selecting students is limited, which prevents a large number of students who have different intentions. ACCA is generally selected in the form of English exams, which makes students with low English proficiency hesitate to take the exam.

#### D. "Miscellaneous" Teaching Affects the Teaching Effect.

Specifically, there are two situations. In case one, some colleges and universities do not specialize in ACCA, but in training courses. Students come from different majors. They keep the original professional courses and learn ACCA at the same time. Even if there are special accounting courses in ACCA classes, non-accounting majors have obvious disadvantages compared with accounting majors. As a result, students' financial knowledge level in the whole class will be uneven, which will affect the teaching effect. In case two, there is little difference in the basis of accounting knowledge between the students who specialize in ACCA and those who only specialize in accounting, but the students have different intentions to apply for the exam, but they put all the students in one class and use a unified model to teach.

### IV. EXPLORING THE NEW TEACHING MODEL OF ACCA

It is not difficult to find a common factor that affects the quality of ACCA teaching from several reasons summarized above, that is, differentiation. The process of enrollment neglects the difference of students' learning intentions, which leads to the sharp decrease of students' sources; restricts all students to one class and constitutes a teaching mode that does not match the basis of different students; the lack of professional qualifications of teachers affects the overall teaching ability of teachers; and the uneven teaching methods make it difficult to be comprehensive. It is suitable for students' learning needs. So, how to make teachers' differentiated teaching methods suitable for students' differentiated learning needs? This paper argues that a new teaching mode should be explored, and the author suggests that a textual research-oriented and interest-oriented hierarchical and parallel teaching mode should be formed.

#### A. Definition of Teaching Mode of Textual Research-Oriented and Interest-Oriented Layered Parallel

The so-called textual research orientation refers to the training of ACCA textual research-oriented teaching methods, while Interest-oriented Teaching methods are based on teaching professional knowledge. Hierarchical parallel, that is, the two teaching methods are separated and carried out simultaneously. Layered teaching in existing research usually only applies different teaching methods according to different students' acceptance abilities. The layered teaching in this paper not only considers students' acceptance abilities, but also considers students' learning intentions, teachers' professional qualifications and differences in teaching methods. On the basis of this, this paper explores the comprehensive hierarchical teaching model.

#### B. Scope of Application of Textual Research-Oriented and Interest-Oriented Hierarchical Parallel Teaching Model

At present, more than 50 colleges and universities have opened ACCA teaching, most of them are public institutions, but some independent colleges and universities have begun to open ACCA professional or ACCA training courses in recent years. And there are key universities and general undergraduates in public universities. Overview of the distribution characteristics of ACCA teaching institutions throughout the country: firstly, the nature of the institutions is different, so are their ideas and abilities; secondly, there are batches of students, and base and absorptive capacity will be stratified; thirdly, the characteristics of teachers are different. The teachers of public institutions are within the system, while independent institutions. Teachers are

formed under the market competition mechanism. Therefore, the so-called ACCA teaching model is not a universal curing model. That is to say, the research-oriented and interest-oriented hierarchical parallel teaching model discussed here is not only aimed at a certain type of university, but only put forward a conceptual framework, which needs to be adjusted according to the characteristics of the university. It can be said that this conceptual framework can be applied not only to key public institutions and general undergraduates, but also to independent institutions.

#### V. FUTURE RESEARCH IDEAS

Scientific curriculum replacement design: embedding ACCA courses in undergraduate accounting specialty, replacing some basic courses in the first year of economic management specialty, increasing and adjusting professional courses in the second, third and fourth academic years, according to the idea of replacing ACCA specialty courses, and planning to study in four-year undergraduate specialty. Achievement of ACCA9 professional courses in the learning process;

Innovating the teaching link of ACCA course: The teaching of ACCA course is mainly divided into three parts: the first part is traditional collective teaching, concentrating time on the teaching of the course; the second part is lecturing link, employing experts outside the school, giving students a week of lectures in succession in each course, summarizing and summarizing the main contents of the examination; The third link is the link of assessment, which guides students to take in-school examinations and global examinations.

Innovating the teaching method of ACCA course: The teaching method of ACCA should be student-centered, adopting the stimulating teaching method, stimulating students' learning enthusiasm, actively participating in classroom teaching, making use of after-school time to browse the materials related to the ACCA examination, and adopting the immersion bilingual teaching to enable students to learn in a pure English environment. Learn the professional knowledge of ACCA;

I hope that through the implementation of our school's ACCA project, we can provide some reference opinions for the three domestic colleges' ACCA teaching reform projects, and learn from the successful experience of other colleges and universities, make continuous progress, and run the project better and better, in order to achieve better results.

#### REFERENCES

- [1] Zhu Qingshi. Focusing on innovative quality and training successful innovative talents [J]. China Higher Education, 2006 (01): 14-16.
- [2] Yu Kaiyuan, Tang Chongxi and Ren Zuping. Some experiences in bilingual teaching using original English textbooks [J]. Teaching in Chinese Universities, 2002 (06): 26-27.
- [3] Li Jizhi, Yang Yimin. The characteristics and Enlightenment of the ACCA talent training model in China: based on the investigation of 10 universities [J]. Journal of Hunan Agricultural University: Social Science Edition, 2017, 18 (4).
- [4] Tian Gaoliang, Zhang Junrui, Wang Fangjun. Innovation and practice of ACCA teaching mode based on the orientation of international talent training [J]. University Education, 2014, (4): 50-52.
- [5] Wang Xia, Wu Lan, Li Fubing. An Exploration of the Optimizing Path of ACCA Training Model --- The Organic Integration of Academic Degree Education and Vocational Education in the Formed Class of ACCA [J]. Business Accounting, 2016, (21): 114-117.
- [6] Hu Xuankui, Wu Yan, Xue Mei. Renewing the concept of talent cultivation and innovating talent cultivation mode - practice and exploration of innovative talent cultivation mode in five universities [J]. Geological Education of China, 2010, 19 (2): 26-31.
- [7] Liang Guoping, Chen Guang, Feng Qian. Current situation, problems and Countermeasures of ACCA personnel training in Colleges and universities in China [J]. Science and Technology Plaza, 2016, (12): 69-73.
- [8] Zhang Xin. Some thoughts on the cultivation of high-end accounting talents in China [J]. Journal of Changchun University of Technology (Social Science Edition), 2014 (05): 188-189.
- [9] Yan Shuji. International Development of Accounting Education and Discussion of Several Problems in ACCA Teaching [J]. Education and Teaching Forum, 2014 (01): 150-151.
- [10] Zhu Dongqin. A preliminary study on the bilingual teaching reform of CGA course in the internationalization of accounting education [J]. Accounting in township enterprises, China, 2012 (11): 186-188.
- [11] Yang Luohua. A plan for training international accounting talents in cooperation with ACCA [J]. China Investment, 2013:92.