

Research on the Contents and Methods of Teaching "Advanced Financial Accounting" in Local Undergraduate Colleges

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Abstract. Based on the characteristics of students in local undergraduate colleges, the content and methods of teaching in Advanced Financial Accounting are studied. This paper believes that the content of "Advanced Financial Accounting" should cover its basic content, and should consider the hierarchy of students. In terms of methods, it mainly focuses on problem-oriented methods, with other methods of teaching.

Keywords: Local Undergraduate Colleges, Advanced Financial Accounting, Method.

1. Introduction

Although technology has replaced the accounting industry in the accounting industry, advanced financial accounting is a professional core course in the accounting profession. It is a course to solve the problem of intractable diseases in accounting. To compare other aspects, the difficulty of teaching advanced financial accounting. Big, students feel that the knowledge is difficult to understand. With the expansion of enrollment, local undergraduate colleges have increased the number of enrolled students, and the quality of students is uneven. When these students encounter difficult courses, they will inevitably affect their confidence. Therefore, the quality of students in local undergraduate colleges is uneven. The characteristics of the lectures and methods of advanced financial accounting are studied in order to contribute to the improvement of the quality of advanced financial accounting teaching in local undergraduate colleges.

The "advanced" of advanced financial accounting lies in the comprehensive, complex, theoretical and practical characteristics of its content. This is also the main reason why students generally believe that advanced financial accounting is difficult to understand. Allowing students to understand the difficulty of advanced financial accounting is a necessary condition for students to take the initiative. The complexity of students facing advanced financial accounting means that students need to master a lot of relevant knowledge when they study advanced financial accounting, not only limited to intermediate financial accounting knowledge, but also include income tax related regulations and necessary financial knowledge. Its complexity is reflected in the high angle requirements, and the adjustment of accounts for several consecutive years is even more confusing. Each part of senior financial accounting has its own set of relatively independent theoretical systems. This requires students to master different theoretical systems on the basis of intermediate financial accounting, and the complexity of practice will increase the difficulty of knowledge.

2. The Problems in the Teaching of Advanced Financial Accounting

2.1 Teaching Content

In the process of teaching, the author found that the content of the reference materials for advanced financial accounting is very scattered and complex. At present, the domestic academic community lacks consensus on the concept of advanced financial accounting and its teaching materials. There are also some problems in the connection between senior financial accounting and intermediate financial accounting. The complicated content is not conducive to the teacher's teaching, and the pressure on the students in the process of learning is relatively large. Some colleges and universities

classify senior financial accounting as special industry accounting, which is also different from the concept of advanced financial accounting.

2.2 The Teaching Method is Relatively Traditional

The "full house irrigation" and "cramming" teaching methods are still the main methods of accounting teaching at present, and these teaching methods are relatively old and monotonous. On the one hand, the burden on teachers is increased, and teachers cannot form effective communication with students. On the other hand, students have always been in a passive role, and it is difficult to keep up with the rhythm of the teacher. Of course, the quality of the local undergraduate colleges also determines the difficulty in learning advanced financial accounting. Even with some new methods, students are not easy to accept for a while.

2.3 The Teacher is not Strong

In recent years, the teachers in the accounting profession are relatively nervous. Most of the outstanding talents choose brokerages and other industries with higher incomes. The university income is low, and it is difficult to attract high-quality talents to come to the university for employment. Some college teachers with practical experience are scarce, and some teachers with deep theoretical foundations are unable to smoothly pass on knowledge to students due to lack of practical experience.

2.4 The Student Base is Poor and Does not Actively Learn

First of all, our school has taken the final batch of undergraduate courses. Most students have poor academic performance in high school, poor learning ability, and weak understanding of abstract and complex knowledge. Therefore, studying Advanced Financial Accounting is more difficult. Secondly, if they do not learn the basic accounting, intermediate financial accounting and financial management of freshman and sophomore, then studying Advanced Financial Accounting will be very difficult. Because the scheduled class time is limited, the teachers who teach senior financial accounting assume that the students have mastered, and many of the students have not learned the basics, because they are all the final review, and they have memorized the basic courses of freshman and sophomore. When I was in the third year to study advanced financial accounting, I returned the knowledge I had learned to the teacher. This made it more difficult to learn advanced financial accounting. In the end, I might lose my interest in learning and give up studying Advanced Financial Accounting.

3. The Content of Advanced Financial Accounting

3.1 Advanced Financial Accounting Content that Breaks through basic Assumptions

This is the knowledge that needs to be merged to deal with the accounts, which is solved by the knowledge points of the senior financial accounting business combination. The second problem is that when transactions occur between the parent and the subsidiary, from the accounting principles that are more important than formal, these transactions are in the form of law, but from the perspective of the parent company, it is only a transfer of inventory or other resources. This means that individual financial statements do not fully reflect the economic activities of economic entities under the same management control. In order to reflect this content, the parent company needs to be considered as a whole, which requires the preparation of consolidated financial statements to meet the needs of accounting information. It is generally considered that the interim report breaks through the accounting staging and should be included in the senior financial accounting. This part of the content involves intermediate financial accounting, which is not difficult, so it is not suitable for inclusion in senior financial accounting. Related to the accounting staging hypothesis should be the balance sheet date and accounting policy and accounting estimate changes. The retrospective adjustment method of the two parts involves dealing with the business of the previous accounting period in the current period, which obscures the accounting staging. The concept should therefore be included in the

content of the advanced financial accounting. The monetary measurement is the same as the accounting ratio and must be settled using the functional currency. Both non-monetary transactions and debt restructuring break through the assumption of monetary measurement, but adopt a model of physical transactions.

3.2 Relaxing the Advanced Financial Accounting Content of the Principle of Confirmation and Measurement

The accrual principle requires that the current income be recognized in the current period, but the tax law stipulates that some expenses can only be deducted when they actually occur. The difference between tax law and accounting treatment has led to the emergence of income tax accounting, accounting business of income tax accounting relaxation and measurement principle, which expands the meaning of the matching principle, so that it is not limited not only to the direct ratio of income and expenses, but also Including income indirectly based on the total profit and the cost. The financial leasing accounting requires the present value of the minimum lease payment and its fair value to be the book value of the finance leased fixed assets, which abandons the historical cost principle and thus expands the pricing basis of the accounting elements. Income tax accounting and financial leasing should be included in the advanced financial accounting content. Impairment and contingent events of asset groups in asset impairment are generally placed in advanced financial accounting.

3.3 Senior Financial Accounting Content Suitable for Local Undergraduate Colleges

The quality of students in local undergraduate colleges is generally high, so the content design of senior financial accounting must take into account the requirements of student source characteristics. I believe that asset impairment and financial leasing, which are closely linked to the intermediate financial accounting content, should be tried in the intermediate financial accounting to avoid the learning distance and lead students to forget too many knowledge points. For example, foreign currency translation, restructuring accounting, and knowledge points with low bankruptcy accounting usage rates may require extracurricular time for study. The focus of senior financial accounting should be on non-monetary transactions, debt restructuring, income tax accounting, accounting policy and estimation changes, post-balance sheet events, business combinations and consolidated financial statements.

4. The Teaching Method of Advanced Financial Accounting

4.1 Case Law

Case teaching is an open and interactive teaching method. Usually, the instructors who use case teaching should be carefully planned and prepared in advance, use specific cases and guide students to read in advance, organize students to discuss or argue, and form repeated interactions and exchanges, which will help students improve. Ability to analyze and solve problems. The characteristics of advanced financial accounting courses determine that the introduction of case teaching methods in teaching will achieve twice the result with half the effort, and many listed company cases also provide favorable conditions for the development of case teaching methods. The instructor should pay attention to the typicality and authenticity of the case when preparing the accounting case, that is, the selected case has a demonstration role, which enables the students to make a kind of bypass, and the selected case should be close to real life and attract students' attention, such as business combination. The theory and practice are the key and difficult points of advanced financial accounting. Instructors can refer to well-known cases such as Haier's acquisition of general-purpose home appliances.

4.2 Content Stratification, from Point to Face

The complexity of advanced financial accounting content often makes beginners feel unintelligible after pre-reading the textbooks. How to simplify complex problems, guide students step by step to

the final result of the problem, and give students a sense of openness and clarity. Teaching puzzles that require constant thinking and exploration. Gradually analyzing the imported teaching method is a good way to solve this problem. For example, the accounting treatment of business combination: First, the essence of business combination should be analyzed. The essence of business combination under the same control is the recombination of internal resources of the enterprise. Secondly, taking its essence as the starting point, it analyzes its accounting treatment and its measurement. Attributes (because it is a recombination of internal resources, you cannot use fair value); finally, the main features of its accounting treatment (no goodwill).

4.3 Actively Introducing Talents and Establishing a "Double-Type" Teacher Training Mechanism

High-quality faculty is an indispensable part of the improvement of the quality of advanced financial accounting courses. At the university where the author is located, only one person is currently in charge of advanced financial accounting, and the faculty is not formed. For the application-oriented universities, teachers who need "double-teacher" type need to increase the introduction of the school level and build a senior financial accounting teaching team composed of several people. And some young teachers are sent to listed companies or cooperative accounting firms to learn the basic practical knowledge of advanced financial accounting. Young teachers are also required to see the CPA exam and material and spiritual rewards for teachers who have obtained the corresponding qualifications.

4.4 Thoughts on the Improvement of the Examination Mode of "Advanced Financial Accounting" Course

Strengthening the daily assessment The final score of senior financial accounting is generally composed of the usual scores and the final exam scores. The usual grades usually include attendance, homework, class speech, etc., which account for about 30% of the total score. However, the problem is that students attending the class may not listen carefully in the classroom. Some students do not complete their homework independently. Some students can pass the assault a few days before the test. In response to this situation, it is recommended that instructors strengthen the daily assessment of students, pay attention to process assessment, and pay attention to students' learning effects and learning attitudes. For example, the daily assessment of the proportion of Chinese and Canadian students participating in the case analysis can also increase the number of usual examinations. (II) Adopting a diversified examination method Diversified examinations are the trend of examination reform. Advanced financial accounting can adopt a combination of written examinations, oral examinations, and course papers. In particular, the course papers are a deliberative assessment method. The chapters with strong theoretical theories of advanced financial accounting can be arranged for course papers, such as the comparison between the merger purchase method and the equity combination method. Students need to consult a large amount of materials in the process of writing a course paper, which not only helps to deepen the understanding of the theory, but also trains the basic skills of writing economic management papers.

5. Summary

Advanced financial accounting is one of the core courses in the accounting profession. It is also a special business faced by enterprises. It is highly complex and difficult. It is not easy for students to accept. This paper sorts out the content of advanced financial accounting, and proposes to subdivide advanced financial accounting from a hierarchical level. In the method, it should adopt a breakthrough point, which will lead to breakthroughs and ultimately improve the senior financial accounting of local undergraduate colleges.

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