

Research on the Reform of Accounting Course System Guided by Accounting Education Objectives

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Abstract. Colleges and universities, as one of the important forces in training accounting talents, play an irreplaceable role in promoting the development of accounting talents training. By reorienting the goal of talent cultivation, putting forward reform opinions on teaching methods and means, carrying out hierarchical teaching and perfecting the curriculum system, we can make the cultivation of accounting talents in Colleges and universities more pertinent, and then cultivate a high-quality accounting team with skills, knowledge of management and international vision, so as to make due contributions to China's economic development. This paper puts forward the deficiency of accounting education from the aspects of education and training objectives, accounting curriculum planning and construction of accounting major in Chinese colleges and universities. On the premise of reorientation of educational objectives and considering the requirements of accounting personnel training by employers, this paper puts forward some ideas on the reform of accounting curriculum system from the aspects of correctly planning the curriculum system of accounting major and optimizing the curriculum structure.

Keywords: Accounting education objectives, course system, reform.

1. Introduction

China's accounting higher education is basically a closed and practical model. The phenomenon of light theory and light knowledge training is still widespread. It can be seen that this model has seriously lag behind the requirements of market economy development [1]. Since 2003, the International Federation of Accountants' Education Committee has issued a series of international education standards, which have established global standards for professional accountant admission education and career follow-up development, which will help the members of the International Federation of Accountants to be within the country. Develop, implement and coordinate educational standards and requirements [2]. China's accounting higher education should keep up with the pace of international accounting development and cultivate talents suitable for the needs of the international accounting market. As one of the important forces for cultivating accounting talents, colleges and universities play an irreplaceable role in promoting the development of accounting personnel training [3]. By repositioning the talent training target, reform the teaching methods and teaching means put forward opinions, hierarchical teaching, perfecting the course system, make accounting personnel training in colleges and universities more targeted, and cultivate a skilled, understand management, and high-quality accounting team with international vision, to make due contribution for the economic development of our country [4]. A series of spirit of the central government on higher education points out the direction for the further training of new accounting talents with high quality [5]. The problem of how to change the educational thought, reform the teaching content and curriculum system in accounting education in colleges and universities in China, so as to cultivate accounting talents to meet the needs of the new era becomes more and more urgent. At present, the training of accounting talents in our country is divided into three levels: specialist level education, undergraduate level education and postgraduate level education. According to the different objects of enrollment, different levels of education should have different training objectives. Therefore, stratified teaching should be implemented instead of one-size-fits-all [6].

At present, the training objectives of accounting major in Colleges and universities are mostly unclear and inaccurate. Many schools apply the educational objectives of the Ministry of Education, such as "cultivating senior accounting professionals with all-round development of morality, intelligence and physique" and "cultivating senior accounting professionals with solid theoretical

foundation and skilled practical operation ability" [7]. As a result, the training objectives are too big to play a guiding role. The demand for talents in the market is hierarchical. Therefore, colleges and universities should be hierarchical in terms of curriculum development, instead of copying a training goal and using the same syllabus [8]. The accounting education goal determines the accounting education process, and the accounting education goal should fully reflect the quality requirements of the enterprise accounting staff's competence framework [9]. Establish an accounting professional education system, reflect and evaluate the education of accounting majors in real time, master the training status of accounting majors and the needs of the society for accounting majors, improve teaching methods and teaching content, and promote accounting professionals to meet social needs to the greatest extent possible [10].

2. Materials and Methods

The goal of accounting education is not to make students become qualified accountants when they are just engaged in accounting profession, but to make students have the learning ability and innovation ability that a qualified accountant should have, and make them have the ability of lifelong learning. Studies have shown that "generalist + specialist" is the best accounting education goal recognized by most students. Therefore, the accounting curriculum system in colleges and universities should be constructed according to the accounting education objectives. Application-oriented personnel training should have different levels and adapt to different educational objects and social needs. Take "strong ability and high quality" as the core goal of talent training, and increase the proportion of practical training courses and courses with strong practicality. The practical teaching system usually includes three links, namely the cognitive link, the curriculum practice link and the comprehensive practice link, thus forms a complete practical teaching system. In order to meet this requirement, the talents trained in accounting specialty must improve the comprehensive quality of students, and the curriculum system is an important link that restricts the professional quality of accounting personnel at this stage. To master the basic accounting procedures, more importantly, we should pay attention to the cultivation of practical operation ability. We should reform the curriculum system and arrange more practical courses, instead of symbolically requiring students to go out for internship in the last half year of graduation, which cannot achieve the desired results. What problems exist in the curriculum system and how to improve the defects in the accounting curriculum system are the bottlenecks to solve the employment and development of accounting graduates.

In the course of curriculum setting, colleges and universities should appropriately increase the curriculum of relevant subjects on the basis of accounting professional courses. The ultimate goal of accounting higher education is to enable educates to learn, and even have the ability to learn for life. In accounting higher education, teaching students how to learn, cultivate their good study habits, and establish a strong motivation and self-confidence, is as important as imparting relevant professional knowledge. The course is a bridge between teaching and learning and a tool for students to acquire vocational skills. Therefore, reforming the existing curriculum system and constructing the "work-study combination" curriculum system for higher vocational accounting majors in order to cultivate students' accounting professional ability is of great significance to promote the reform of higher vocational accounting teaching. It is necessary to determine the student-centered view of curriculum practice. The "combination of work and study" talent training mode requires to highlight the characteristics of higher vocational education with practical teaching as the carrier, that is, the school provides a real practical environment for students through the cooperation with enterprises, students learn in work practice, feel in practice, learn in doing and do in learning. In the process of accounting practice, middle school students learn about the needs of the society and the requirements of accounting personnel, and gradually develop the ability and quality to acquire knowledge independently, which is conducive to self-shaping, self-development and self-improvement in social work and life. Finally, it is necessary to reflect the regional and industrial characteristics of the orientation of professional training objectives.

3. Results

The correct orientation of accounting education objectives is the basic premise for the reform and development of accounting education in Colleges and universities. The orientation of training objectives determines the direction of accounting personnel training in China, which is the basis of curriculum system. Accounting education curriculum system, including the whole curriculum system and its structure and accounting curriculum system and its structure, is an organic whole formed by the interconnection of various courses. The curriculum of accounting major in China is largely restricted by its educational objectives. Its development mainly reflects two characteristics: one is to emphasize the adaptability to the environment. The second is to change from the design focusing on professional knowledge to the improvement of knowledge structure. As a highly applied subject, accounting is very necessary to pay attention to the transfer of professional knowledge, from the initial "four old doors" to the later "old four doors" + "new three doors", and now Incorporating auditing and Western accounting courses, the accounting professional curriculum design is the main content of the reform. It can be seen from Table 1 that learning accountants want to become 55.9% of application-oriented talents, 42.9% who want to become compound talents, and 1.2% of research-oriented talents. From this, it can be concluded that more than 98% of college students hope to become an application-oriented compound talent that adapts to the new economic situation with outstanding practical ability.

Table 1. Accounting education talents training objectives

What do you think is the goal of accounting training?			
	Researchability	Applicability	Compounding
Female	0.6	34.6	28.4
Male	0.6	21.3	14.5
Total	1.2	55.9	42.9

Accounting education should follow the basic principles of target positioning: one is forward-looking. The timeliness of accounting personnel training requires the positioning of objectives to meet the needs of future economic development for the quality of accounting personnel; Second, scientific nature. The development of accounting discipline has its own internal regularity and the determination of training objectives should meet the requirements of the internal development of accounting discipline and higher education. Third, adaptability. The training target of accounting talents depends on the demand of economic development for accounting talents. Fourth, operability. The determination of educational objectives of accounting major should be consistent with the political, economic, technological, and cultural and other environments in which accounting is located. This consistency can be shown in Figure 1. Under the new situation, accounting talents are required to have strong adaptability and a wide range of knowledge. In order to meet this requirement, accounting education should strengthen basic quality education. Reform teaching methods and teaching methods, implement a new modern teaching model that adapts to current and future economic development and market demand, continuously improve the quality and level of teachers, improve and improve teachers' knowledge structure and teaching level, cultivate teachers' sense of responsibility in the era, establish and Improve the reasonable and effective teacher incentive and restraint evaluation mechanism, so that the effect of the curriculum system can be realized. Its performance can be seen in Figure 2. The reform concept should be guided by international standards, adapt to the development trend of global disciplines, and aim to improve the ability of applied technology to enhance students' ability of scientific analysis and decision-making.

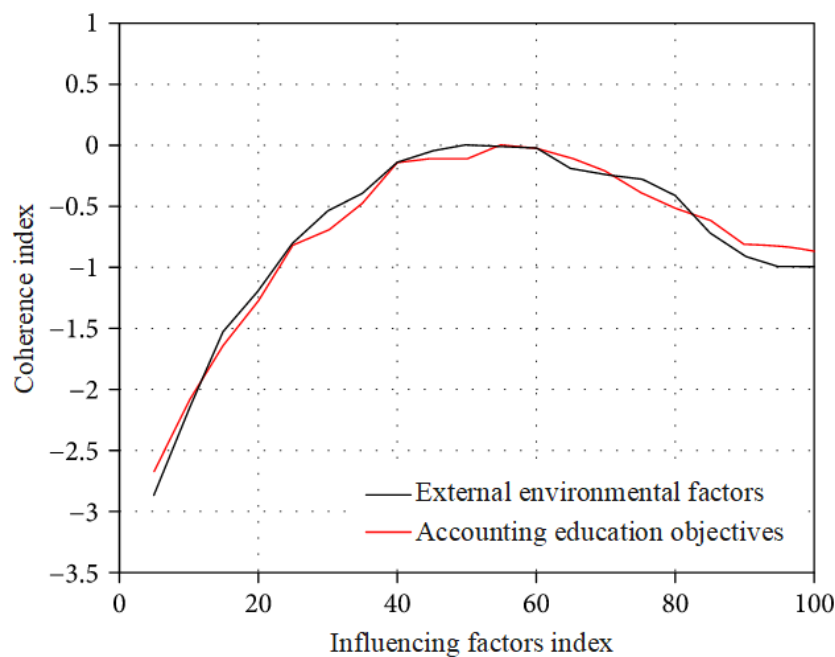


Fig 1. Consistency performance

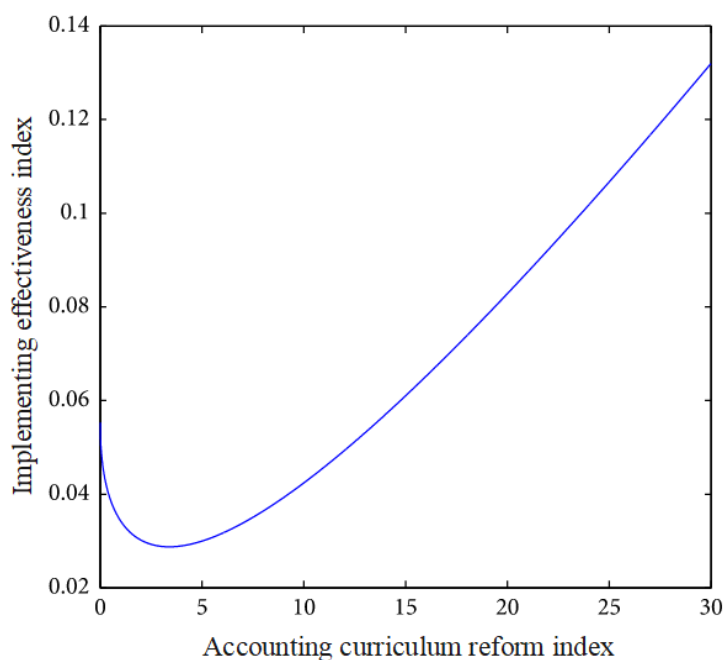


Fig 2. Implementation effect

4. Conclusion

Accounting higher education must meet the inherent requirements of accounting professional ability, accelerate the pace of educational innovation and personnel training, realize the leap-forward development of accounting higher education, complete the transformation of accounting personnel training mode from inward-oriented to outward-oriented, and realize the internationalization of accounting personnel training. The fundamental purpose of accounting higher education is to train high-quality accounting talents with knowledge and ability. College accounting education should not only impart professional knowledge to students and cultivate their practical skills, but also further strengthen students' professional ethics education, strengthen students' accounting integrity education and improve students' professional ethics consciousness. Through the above optimization reform measures of course system in accounting, both for the students to build a more comprehensive

knowledge structure, and make students have self-development, autonomous learning space and time, conducive to students' personalized development, stimulate students' learning initiative, change passive learning to active engagement, the organic combination of teaching and learning, interact, and cultivate high moral character, thick foundation, strong ability of high quality accounting talents, meet the needs of the society.

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