

Reflection on the Construction of Accounting Subject

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Abstract: With the continuous development of economy and the continuous improvement of socialist market economy, the accounting discipline plays an increasingly important role in the economic development. Accounting teaching is the activity mode of economic construction and financial management, which status in financial management is rising obviously. Accounting discipline has special theoretical knowledge and technology, which has both similarities and uniqueness in teaching courses. Accounting discipline is also an important way to improve the level of financial management, and the construction of which trains professional talents for the management of social and economic development. The construction of accounting discipline trains professional talents for the development and management of social economy and it is also an important way to improve the level of financial management. The construction direction and content of accounting discipline must combine with the development trend of modern socialist economy, constantly improve the content of accounting discipline, establish and perfect accounting system, and innovate the thinking of accounting discipline.

1. Introduction

Curriculum construction is an important factor of talent training, and the curriculum construction and improvement is an important path of education development. With the continuous development of information construction, the requirements of knowledge construction in accounting field have been put forward, and the teaching level improvement of accounting discipline has become an important goal of accounting education. Perfecting and innovating the content of accounting discipline is an important way to improve the level of accounting teaching. It is an effective force to realize socialist economic construction that combine information construction, economic construction and accounting discipline construction, combine theory with practice, constantly develop and innovate teaching content, and improve talent training level. At present, the development progress of accounting discipline is slow, the accounting has not got it due attention, and the construction progress of accounting discipline is not obvious. The setup of traditional accounting discipline has serious problem that the rigid teaching content and method make the teaching atmosphere boring and fail to reach the high-quality teaching purpose. Based on the current development trend of accounting discipline, we should think positively about the construction of accounting discipline, improve the construction of accounting discipline, and improve the education level of accounting discipline.

2. Basic Content and Field of Accounting Discipline

Accounting is to integrate the previous collected basic information through information processing to form report, and then form the accounting information. Accounting provides a large amount of financial management information for economic development and for modern economic development, it needs a large amount of data analysis information, not only enterprise's financial income and expenditure information, budgets and final accounts trends etc. but also the management of enterprise's overall information. Through the analysis and integration of the data, relevant information can be extracted quickly in the complex operation process to form the enterprise's financial management system. The accounting is one activity that record, analyze and sort out the current accounting behavior of the enterprise, so as to estimate the accounting behavior

in the future. Accounting discipline construction is particularly important in the field of accounting education, accounting discipline includes accounting theory, accounting development history, professional accounting. With the continuous development of modern economy, computerization has been widely used in accounting. The content of accounting has been constantly enriched, and a special modern accounting discipline system has formed.

3. Status and Importance of Accounting Discipline

The application of accounting discipline plays a very important role in the development of modern society and economy. Accounting, as the management behavior of economy development, plays its due role in any aspect. The ultimate goal of accounting is to provide decision-making reference through the analysis and processing of large amount of data, and to make correct decisions in financial management, which, on the one hand, improve the enterprises' working efficiency, on the other hand, increase benefits. From the perspective of long-term development, accounting application has a very important position. The status of accounting discipline is formed based on the objective and realistic behavior, which, however, does not mean that the status of accounting discipline is unchanged. Accounting discipline will vary according to different field, time and place. For the economic development, the construction of accounting discipline is of great significance to the economy development.

4. Standardization of Accounting Management System Construction and Strengthening of Accounting Supervision System Construction for Accounting Discipline

4.1 Standardization of Accounting Management System

In today's society with rapid development of information technology, the of standardization of accounting management system construction has become the top priority of financial management. The unsound management system also affects the accounting development, besides, the application of accounting management needs a perfect management system to continue. The ultimate goal of accounting discipline construction is to provide decision-making reference and promote social and economic development by analyzing and processing large amount of data. Accounting management lacks sound rules and regulations and perfect management mechanism, which hinders the behavior of economic development drove by accounting management. Standardizing the construction of accounting management system is an important way to promote the development of social economy, besides, taking the construction standards of accounting management system as the important work of accounting management is the primary task to promote development.

4.2 Strengthening of Accounting Supervision System Construction

The requirement of accounting information authenticity in the economic development has a high standard and the construction of accounting supervision system is an important means to ensure the effective development of accounting work. Accounting supervision should combine internal supervision with external supervision to analyze and explore the problems in the process of supervision. Actively explore the effective way of financial supervision, establish and improve the professional ethics of financial accounting and improve the construction of accounting supervision system. Improve the overall moral quality and professional level of the practitioners, so as to form a good accounting work atmosphere, improve the quality of accounting information and play the role of accounting discipline to the maximization.

5. Content of Accounting Discipline Construction System

Accounting discipline construction system includes three aspects, that are theoretical knowledge system, professional application system and discipline curriculum system.

5.1 Theoretical Knowledge System

The theoretical knowledge construction of accounting discipline is made according to a series of relevant logic integration and it is an interrelated multi-level knowledge framework and the integrated result of variety of scholars and professors' common views, finally, the basic knowledge and applied knowledge form. From the above, we can know that, accounting discipline system is composed of two aspects, one is the basic theoretical knowledge and the other is the applied knowledge.

Accounting basic theoretical knowledge refers to the concept of accounting and it is the most basic theoretical knowledge, mainly including accounting functions and responsibilities, accounting service direction, accounting decision-making skills, accounting and relations with related industries.

Accounting application knowledge is extended on the basis of accounting theoretical knowledge. Applying theory into practice to make evaluation and forecast of accounting behavior and make actual applications of accounting behavior. Accounting application behavior will promote the development of discipline construction as well as enrich and innovate the construction content of accounting discipline.

5.2 Professional Application System

The construction of accounting discipline is based on the requirements of social and economic development to enrich the field of accounting application and build a complete direction of accounting construction. According to the needs of government management, social management and the accounting industry, the accounting discipline involves the following fields:

Government management needs include: audit work of relevant government departments, accounting audit of administrative institutions, accounting audit of schools and hospitals etc.

Social management needs include: professional accounting of industry and agriculture, professional accounting of transportation, professional accounting of service industry, professional accounting of financial industry.

The needs of the accounting industry include: professional work of tax accounting, professional work of accounting informatization, professional work of urban management, etc.

5.3 Discipline Curriculum System

The construction of accounting discipline system is to train talents for social and economic development and is the foundation of the construction of accounting discipline system, besides, the setup of accounting curriculum spreads, innovates and expands accounting. The quality of accounting courses is also an important means to influence the cultivation of accounting talents, and the basic requirement to realize the goal of talents cultivation. High-quality accounting courses need to establish a high-quality, distinctive and cutting-edge curriculum system, and need the accounting talents to constantly innovate the curriculum content to form a model curriculum system.

6. Condition for Accounting Discipline Construction

The continuous development and innovation of accounting discipline construction is the basic requirements of Times development, besides, with the continuous development of the Internet, a higher requirement of accounting discipline involved in information construction has been put up. The direction of intelligent construction of accounting discipline is becoming more and more clear, so the steps of innovating the accounting discipline construction content should be accelerated. The construction of accounting discipline needs the first-class faculty and the teachers level which is also education level, and the construction of faculty are the foundation of accounting discipline construction. The construction of the faculty should be reasonable and be of high quality. Teachers must strengthen their self-learning, taking students as the main part, to improve their teaching ability, their knowledge reserves and their scientific research ability. The sound faculty is the focus of talent training.

The continuous development of science and technology and the application of information have brought rapid development and changes to the construction of accounting discipline, meanwhile the emphasis of society, the perfection of discipline content and the direction of talent training have all been improved in a big degree. Of course, the development of accounting discipline is inseparable from the teaching content and teaching methods, however, the traditional teaching methods and contents of accounting discipline are unable to adapt to the current situation of modern economic development, so the innovation of accounting discipline teaching mode has no time to delay. Along with the continuous development of the network era, accounting computerization discipline has been attached importance to. The application of computer technology in the construction of accounting discipline has not only improved the accuracy of accounting information, but also reduced the work of tedious manual input.

The application of accounting discipline includes not only the teaching content in school, but also the training content after work. Enterprises and institutions should pay attention to the cultivation of high-quality financial managers, select the competent financial personnel, provide learning opportunities, carry out the training work, and apply the accounting discipline construction science to the financial management. Standardize the financial management and improve the staff's business level to fundamentally solve the problems appearing in the application of accounting discipline to financial management. Only by improving the comprehensive quality training of financial personnel and enhancing the business knowledge and application ability of financial personnel, can the financial management of enterprises and institutions be more perfect.

7. Conclusion

With the continuous development of economy, the requirement of accounting has become more and more strict, and the construction of accounting discipline plays a more and more significant role in the development of accounting. The accounting standard system is constantly improved and the content of the accounting discipline is constantly enriched. The construction of accounting discipline plays an extremely important role in promoting the system construction of the whole accounting discipline and related discipline, improving the teaching quality and level of curriculum and training accounting talents, meanwhile, it is also the key to promote the normal development of economy.

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