

Research on Accounting Principles and Teaching Patterns

Yingying Guo

Wuhan Institute of Shipbuilding Technology, Wuhan, Hubei, 430050, China

Keywords: Accounting Principle, Teaching Mode, Method Research

Abstract: With the development of economic globalization, high standards have been put forward for the comprehensive quality of accountants in our country, and the pattern of accounting education in colleges and universities has changed with the development of the times. The teaching of accounting principles should also meet the needs of the times. Further improve the talent training of economic management majors in colleges and universities, effectively ensure the quality of accounting education, strengthen the teaching mode of combining accounting theory with practice, and cultivate the professional thinking of college students majoring in economic management in the new era.

1. Current Situation of Accounting Principle Teaching

Accounting Principle is a basic compulsory course for college students majoring in economic management. It is a necessary course for every college student majoring in economics. The accounting profession involves a wide range of fields. Accounting is a very popular profession in the United States and China. With the rapid development of our economy, the number of enterprises has increased, and the demand for accounting has increased. Compared with other majors, the employment situation also occupies an advantage. It is an important part of economic management activities. For students who have just entered the university, the courses involve a lot of professional knowledge, the technical terms are obscure, the theoretical part of abstract calculation is more complex, In order to adapt to the development of society and accounting discipline, the teachers of accounting specialty set up the teaching mode of optimizing the principle of accounting and promote the new development of accounting teaching in Chinese universities [1].

1.1. Single Method of Teaching Accounting Principles

Although the current teaching methods of accounting also cater to the needs of the development of modern education, and use the combination of multimedia and blackboard teaching methods to teach, but multimedia teaching using courseware teaching, multimedia courseware using text teaching, and blackboard teaching is not different, but the blackboard teaching method is transformed into multimedia courseware teaching, most teachers just let the courseware instead of blackboard writing, the text symbolically listed on the multimedia courseware, teachers in the classroom teaching, too much attention to the teaching content, a single way, oral teaching as the main teaching method [2].

1.2. Unreasonable Arrangement of Teaching Practice of Accounting Principles



Figure 1 Accounting

The course of Accounting Principles requires the combination of theoretical knowledge and practical teaching, but at present, in practical teaching in colleges and universities, students are only assigned to fill out accounting vouchers and register accounting books, and most of them are paper-based assignments, which are not in line with the current high-speed development of science and technology in our country, and are not adapted to the development of the information age. The transition depends on students' consciousness and dependence. It is also difficult for teachers to arouse students' classroom atmosphere when teaching, and the students' interest in learning decreases over time, and the completion of homework is not ideal. In teaching, the teaching contents are relatively limited and are not conducive to the students' mastery of the accounting profession, because "Principles of Accounting" is a major subject that is more specialized in the basic subjects for students majoring in economic management. It involves the basic theoretical knowledge and basic methodological skills of accounting, including the meaning, characteristics, six major elements of accounting and the basis and principles of accounting. Students enter the university for a short period of time and do not have any experience in accounting, which requires students to be motivated and proactive enough to achieve their teaching objectives, but because there are many college and public courses, Most teachers pay too much attention to the explanation of the theoretical knowledge of teaching materials, lack of practical class arrangement, resulting in students can not apply the theoretical knowledge in practice, can not connect the economic business in daily life with the knowledge learned seamlessly, the disjointed situation is serious, students have insufficient understanding of the subject, resulting in rote memorization of the definition of "six elements of accounting" after the end of the course, can only cope with the term examination, but not conducive to the future development, because the practice class arrangement is unreasonable, and the practice class arrangement for the college through the purchase of relevant financial software, so that students learn to operate in the practice class, leading to the lag of theoretical teaching and practical teaching.

1.3. Lack of Layered Teaching in Accounting Principles Teaching

In the course of teaching, teachers use more technical terms in the teaching of theoretical knowledge, and do not attach importance to the individual differences of students. The difference between basic and receiving ability leads to the polarization of students' grades at the end of the

semester.[3].

2. A Study on Teaching Mode of Accounting Principles

2.1. Enrichment of Teaching Content

The teaching of Accounting Principles consists of two parts: classroom teaching and theoretical teaching. Teachers should make timely curriculum adjustment arrangements for students' training programs, increase class hours for relatively important and key learning priorities, and then increase students' experimental hours accordingly. Practical teaching is an important means of training applied talents. Teachers should enrich teaching contents, not only involve theoretical teaching and experimental teaching, but also include in-class tests, conduct regular experimental defense, encourage students to conduct social practice during holidays, develop students' ability in various ways, and use multimedia teaching in theoretical teaching. By combining teaching methods, case analysis and scenario simulation, students can be helped to master theoretical knowledge further, arouse students' enthusiasm for learning, encourage students to sum up independently after theoretical teaching, so as to enhance students' autonomy in learning. Teachers should conduct in-class tests properly before class, and master students' degree of learning about theoretical knowledge in this class. Teachers should encourage students to make bold innovations and periodically allow students to conduct experimental defense, which helps students fully combine theoretical knowledge with practical content. Students do not have access to enterprises before going to college. Before teaching in some chapters, teachers should lead students to conduct business visits, understand the accounting and economic business involved in the business process, and fully understand the contents of accounting work. During the holidays, teachers should also encourage students to carry out social practice independently, further clarify the nature and tasks of accounting work, and enhance students' thinking and cognitive ability through social practice [4].



Figure 2 Schematic diagram of teaching content and students' ability development

2.2. Teaching Methods for Creating Principles of Network Accounting

It is necessary to educate accounting students on the knowledge of accounting principles in class, at the same time to increase the supply of online resources for accounting students, and to integrate video of key and difficult knowledge into accounting principles using current Internet resources. In order to enable students to browse and use the evolving Internet communication channels, accounting students can provide feedback to teachers who do not know the knowledge [5]. After receiving feedback, teachers can also provide a unified solution to the knowledge points raised by students. It also correctly guides students in the professional field in this direction, sets feasible learning goals to support college students, and provides academic guidance, professional guidance, career guidance, etc. Set up and implement the class guidance system of accounting major, take department level counselors as class counselors. Establish correct professional ideas, further clarify career development goals, students' motivation and potential skills, and educate students to establish correct professional outlook, outlook on life and professionalism, and promote their overall

development.

2.3. Reform of the Educational Approach to Accounting Principles

Based on the use of multimedia teaching, the corresponding PPT and corresponding video can be added so that students can understand the accounting principles directly. The specific change of evaluation method is to evaluate the teaching method composed of students, employers and learning, and to evaluate the effect, means and content effectively. There is also a need to assess students' abilities, achievements and operability. At the same time, there is a need to actively establish quantitative evaluation criteria that entrust third parties with the final independent evaluation [6].



Figure 3 Education for reforming the content of accounting theory

2.4. Education for Reforming the Content of Accounting Theory

The selection of accounting standards materials requires the selection of textbooks that are more suitable for the current application of human resources training. Educational courses should be arranged according to the training plan of the candidates. For the relevant professional courses, increase the class time, increase the corresponding practical education, and expand the knowledge level of students. Practical education is the best way to train applied talents. It divides accounting principles into several directions, based on practices such as filling out original documents and preparing financial reports. In order to improve the quality of accounting professionals, the internal management system of accounting profession will be reformed according to the principle of downward adjustment of priority major [7].

3. Concluding Remarks

In the training of applied accounting talents, the work done in our country at present still can not meet the training needs. There are many problems in the process of accounting principles, and in order to meet the needs of training applied accounting talents and allow accounting professionals to leave school to take up posts, their systems should be reformed accordingly.

References

- [1] Xu, Yuanling. A Study on Teaching Reform of Accounting Principles. *Modern Commerce and Industry*, vol. 40, no. 31, pp. 174-175, 2019.
- [2] Li, Huarong., Tao, Wei. Accounting Principles Teaching Implementation Report *Knowledge Economy*, no. 09, pp. 141-142, 2020.
- [3] Jiang, Xueqing. The Construction and Improvement of Teaching Mode of Accounting Principles from the Perspective of "Internet +". *Science and Technology Vision*, no. 04, pp. 85-87, 2020.
- [4] Zhang, Ju. Thoughts on the Reform of Teaching Mode of Accounting Principles Accounting for Township Enterprises in China, no. 12, pp. 264-265, 2019.
- [5] he, Jingui. Research on Hybrid Teaching Model Based on Network Platform —— Taking the

Course of Accounting Principles as an Example Age Finance, no. 14, pp. 304+306, 2017.

[6] Zhao, Xue. A Study on the Teaching Innovation Path of Accounting Principles Based on the Training Model of Applied Talents Shanxi Agricultural Economic, no. 06, pp. 88, 2017.

[7] Li, Yulan. A Study on Teaching Reform of Accounting Principles Course Based on Ability Training Teaching Research, vol. 42, no. 03, pp. 70-74, 2019.