

Thoughts and Methods of Accounting Teaching Reform in Colleges under the Reform of Applied Curriculum

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Abstract: The 21st century is an era of knowledge economy which are full of competition and challenges. At present, the traditional teaching mode of Accounting in colleges can't fully meet the needs of the times. The teaching reform of accounting in colleges must have innovative consciousness in teaching content and methods. This paper puts forward specific ideas on how to deepen the reform of accounting teaching in colleges for discussion.

1. Introduction

In the 21st century, with the rapid development of science and technology, the society will be rebuilt creatively in many levels and directions. As the world enters the era of knowledge economy, competition for talents is the first and most important international competition. Colleges are the main bases which can train tens of millions of specialized talents and a large number of top innovative talents. Therefore, teaching should be the center of all the work of colleges and institutions and the study of teaching reform has become an important issue that can't be ignored by colleges and institutions.

2. Urgency of teaching reform of accounting subject.

2.1 Challenges from rapid development of science and technology areas.

The development of science and technology in the 100 years of the 20th century far exceeds the sum of human civilization in the past several thousand years. The characteristics of the development of contemporary science and technology are as follows: with the development on every side and acceleration in the modern society, the total amount of knowledge will double in a few years; the subjects are become more and more divided and integrated, but the general trend is comprehensive; the interdisciplinary nature has produced new disciplines which often can have the innovation of science and technology. However, the teaching of accounting subject in colleges, including department settings, curriculum settings and teaching modes were formed in the 19th century or the early 20th century which can't meet the requirements of the development of the situation.

2.2 The development of communication technology and media impacts the traditional classroom teaching mode of accounting subject.

In the past, the teaching of accounting in colleges was mainly in the classroom and laboratory, and at most, the library was consulted on the relevant materials of classroom teaching. Teachers are the main carriers of knowledge. Today, students can acquire knowledge from the network. The information sources are more extensive. Student-centered learning and students' participation in learning will become the characteristics of modern accounting teaching mode. This change in accounting teaching mode will require accounting teachers to change from information providers to guiders for students.

2.3 Social changes have put forward different requirements for accounting teaching in colleges.

The transformation of Chinese economic system from planned economy to market economy is bringing about many reforms which include the reform of leadership system, management system,

enrollment and distribution system, which inevitably requires the reform of accounting teaching in colleges.

2.4 Change of ideological concepts shocks the teaching of accounting subject in colleges and universities

Social changes, especially the exchange of Eastern and Western cultures, have caused changes in the thinking of accounting students. These changes are affecting the teaching of accounting in colleges all the time.

3. Basic thoughts on teaching reform of accounting in colleges.

3.1 We should change educational thoughts and renew teaching concepts.

Firstly, we should correctly deal with the status of teachers and students in accounting teaching. Traditional educational concepts are always teacher-centered, and students are in a passive position to accept knowledge. Modern education concept is student-centered and teachers only play a guider and assistant role to make students to actively participate in accounting teaching.

Secondly, we should set up the concept of "fishing" in accounting teaching, that is, correctly deal with the relationship between imparting knowledge and cultivating ability. Knowledge is the foundation, and at the same time the study of basic knowledge and theory should not be neglected in college accounting teaching. But in the university age, the knowledge that can be learned is very limited. To focus on the lifelong learning, we must attach importance to the cultivation of learning ability to enable them to have the ability of lifelong learning.

Thirdly, pay attention to the application of modern educational technology in accounting teaching. The application of modern educational technology, including multimedia and internet in accounting teaching will certainly change the previous teaching mode. College teachers should adapt to this change as soon as possible.

3.2 We should reform accounting teaching content in colleges.

With the rapid development of modern science and technology, the content of accounting course in colleges has increased dramatically. In the case of limited teaching hours, it is necessary to plan and design new teaching content and curriculum system in order to teach a large number of new contents to students, where teachers can carry out teaching research.

We should broaden the scope of specialty, construct a reasonable proportion of public basic courses, professional basic courses and professional courses, renew the old teaching content, optimize the curriculum system, and strive to form a modern teaching content and curriculum system which can adapt to the talent training model of the 21st century.

3.2.1 We should correctly grasp the quantity and scale of theoretical courses in the training program of accounting subject.

In recent years, the teaching hours of theoretical courses in the training program of accounting subject in colleges have been decreased which reflects the effect of the change of educational ideas and teaching reform.

However, teachers generally find it difficult to adapt. Firstly, the old curriculum has been simplified, compressed and integrated which has spared some time, but the new knowledge is too much and the content is full; secondly, the shortening of each class hour to 40 minutes is the main reason for the contradiction. The essence of solving the problem is not to make further selection, integration and simplification in each course,. The key is to be good at choosing and reconstructing less and better teaching content from a wide and extensive range which can give students a certain time for self-study, so that they can choose learning content, and develop their interests and abilities.

3.2.2 We can reconstruct the practical ability training system in accounting subject.

Practical ability of accounting students has been paid more and more attention, because practice

is the basis of innovation. Accounting teaching in colleges should completely change the subordinate status of practice teaching under the traditional education mode to build a practical ability system for students, which can plan each practice link as a whole through reasonable practice teaching links and financial practice activities.

This practical ability system is parallel to, coordinated with and complementary to theoretical teaching. It should provide students with comprehensive and creative accounting practice environment as far as possible. It can undergo training in many financial practice links and encourage students to participate in teachers' research work. This can not only cultivate students' basic financial skills and practical ability, but also promote the transformation and expansion of accounting knowledge, enhance social adaptability, and develop students' creativity and organizational ability.

3.3 The reform of accounting teaching method in colleges.

Accounting teaching in colleges must follow the laws and principles of education to reform the existing teaching methods so as to meet the requirements of innovative talents and match with the teaching content of different learning stages.

3.3.1 We can cultivate students' healthy and rich personality.

The teaching of accounting in colleges should emphasize the cultivation of innovative spirit. One is to seek truth from facts, to think independently, to analyze independently, to absorb critically, and to develop a scientific attitude of seek truth, the other is to cultivate a sound personality where students can get self-confidence, self-discipline, self-improvement, equal cooperation and concern for society and the environment.

3.3.2 We should reform the existing accounting teaching methods.

Innovative education requires accounting teachers not only to become scholars, but also to become teaching artists. Therefore, the innovation of accounting teaching methods in colleges should start from the following aspects. Firstly, we should cultivate students' awareness and ability of active learning, reduce compulsory courses, increase elective courses so that students have more time and space for independent learning to choose more courses. At the same time, teachers can no longer teach courses in order to achieve a complete system from the beginning to the end. The goal is to be clear and clear where the key is to speak carefully and highlight difficult points. The rest portion study by themselves and the teachers provide guidance.

Secondly, we should pay attention to heuristic teaching and mobilize students' initiative to think independently. Teachers should play the role of material supplier as much as possible, where they can introduce various academic viewpoints to students, provide ideas for analysis of problems, recommend various references, process students with abundant materials, and then guide students to deepen their knowledge.

Thirdly, we should reduce the number of confirmatory experiments and increase the number of designed, comprehensive and creative experiments.

Finally, we should emphasize the diversity, flexibility and the combination of various teaching methods. Accounting teaching should adopt such teaching methods as small class, discussion and learning guidance.

3.3.3 We should pay attention to the application of multi-media teaching methods.

The application of multi-perspective and multi-mode multimedia teaching courseware has changed the way of traditional knowledge storage, dissemination and extraction which has the characteristics of rich expression, strong interaction, good sharing and knowledge assimilation. In the process of teaching, according to the characteristics of teaching objectives and teaching objects, a reasonable teaching process structure is formed through teaching design to enable students to study under the best learning conditions.

Due to the interactive application of various media, a situation has been formed in which sound, light, shape, color and motion directly interact with visual and auditory organs of students, which

optimizes the teaching process and is conducive to improving the quality of teaching.

4. Realistic measures can realize the teaching reform of accounting subject in colleges.

4.1 Teachers should attach importance to the exploration of accounting teaching practice and the change of traditional teaching ideas.

Teachers should attach importance to the study of new accounting teaching theory and exploration of teaching practice that establish correct "student outlook" and "teaching outlook", and adopt new teaching methods and means to teach. The traditional "teaching method" has many defects, but it is also the most basic teaching method. The key is that teachers should change the teacher-centered teaching mode to "student-centered, teacher-leader" teaching mode to guide students to learn, and establish students' main position in teaching.

Teachers should carefully design and arrange teaching activities, guide students to actively participate in, experience, reflect on and explore knowledge, and select the best teaching methods of accounting subject on the basis of knowledge of the students following the teaching and learning rules. Teachers are encouraged to adopt heuristic, discussion, discovery and discussion methods, make use of computers and multimedia to teach, create an open classroom environment and atmosphere, assist and encourage students to learn, and actively develop students' subjective consciousness, so as to they can stimulate students' initiative to participate and provide students with space for full development.

Through the communication of teachers and students, and communication among students, their own emotional experience, active participation and practice, students can achieve the goal of mastering knowledge and initiative development.

4.2 Teaching reform should improve teaching equipment and create good conditions for teaching reform.

The teaching reform of accounting subject is restricted by certain economic conditions and needs certain resources and equipment to support it. College administrators must strengthen the allocation, use and management of funds, make rational use of these funds, invest limited funds in the most important teaching work of schools, and provide advanced teaching equipment and instruments for teaching.

Managers should improve the management level of teaching resources in schools, promote teachers to make rational and efficient use of all kinds of teaching resources, use diversified teaching methods, constantly improve the level and quality of accounting teaching, and create good conditions for the reform of accounting teaching.

4.3 We should improve accounting teachers' quality and ability to meet the requirements of teaching reform.

The extensive use of computer and multimedia is an important way and means to realize the reform of accounting teaching methods and means. But its application depend greatly on the basic knowledge and skills of teachers. Therefore, we can speed up the reform of accounting teaching only by doing a good job in the training of teachers' educational technology. The developments of educational technology training is conducive for promoting the reforms of accounting teaching ideology, teaching content, curriculum system, teaching methods and means, and thus improve the quality of personnel training.

4.4 We should improve the teaching evaluation standards of accounting, scientifically evaluate teaching activities, and encourage teachers to carry out teaching reform.

Because accounting teachers teach students of different levels and different courses, they should follow the teaching rules in classroom teaching and deal with the differences in teaching ideas, teaching contents, teaching methods and teaching organization.

To improve the existing accounting teaching evaluation standards we should establish a unified standard for its common content according to the characteristics of different courses and the basic

laws of classroom teaching when the allowable standards for non-common content are different. Teachers of accounting are encouraged to make bold reforms in teaching content, teaching means, teaching methods and so on to innovate bravely in the process of continuous practice, and to improve the teaching level and quality.

5. Conclusion

The school has actively explored the promotion of transformation and development, and the accounting teaching reform has achieved certain results, but the road to transformation and development still has a long way to go. With the reform of China's accounting standards system, the economic situation and technological conditions at home and abroad are changing with each passing day, the accounting profession of colleges and universities has ushered in a new round of reform opportunities. The improvement of the quality of accounting courses requires continuous in-depth teaching reforms in the future, and strives to embark on a successful path of curriculum reform and development.

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