

Research on the Application of "CQIS" Classroom Teaching Mode in Accounting Teaching in Higher Vocational Colleges

Zhenjing Fang^{1, *}

¹ Department of Economic Management, Shandong Vocational College of Science and Technology, Weifang, 261053, China

* The Corresponding author

Keywords: Accounting Teaching; Innovation Ability; Teaching Mode

Abstract. Aiming at the problems existing in the current accounting teaching mode in higher vocational colleges. For example, the teaching mode is single, and lack of innovation, and students lack of application ability and so on. Through a lot of practice and from the perspective of innovation, this paper establishes a student-centered, problem-oriented, innovation-focused and extension-critical four-step classroom teaching model. Through developing diversified and localized professional assessment index system, constructing a teaching management system suitable for CQIS and strengthening teachers' teaching ability, this paper puts forward some suggestions. It is expected to be helpful to improve the innovation ability of accounting students in higher vocational colleges.

1. Introduction

The four-step teaching method is a teaching method centered on "cognition → query → innovate → spread", referred to as "CQIS". This teaching mode has been studied for a long time at home and abroad, and its teaching methods are international, diversified and theoretical [1]. At present, the main teaching methods include flipped classroom, PBL and Seminar. However, most of these teaching methods originate from western countries. Although they have achieved good results in practical application, there are still some obstacles to their large-scale promotion and use in China [2]. Moreover, from the current research, the application of teaching methods focuses on the theoretical level, and the effect of cultivating students' innovation ability is not ideal and the practicality is weak [3].

The teaching method is the means to complete the teaching purpose. It must conform to students' reality, suitable for students' cognitive law. The teaching method should teach the indefinite method, bold innovation. However, the past accounting teaching model is too old, single. Therefore, it is necessary to construct a localized, general and practical accounting teaching method.

2. Connotation of CQIS Four-part Innovative Teaching Model

The innovative teaching mode is to change the traditional teaching mode in which teachers give priority to teaching and students take learning as a supplement, in order to cultivate students' independent learning awareness and innovation ability. The teaching mode established in this paper is student-centered, problem-oriented, innovation-focused, and promoted as a key four-step classroom teaching mode. Inspire students' positive thinking, cultivate students' ability to analyze and solve problems, self-examination and self-reflection. Design the expected ability indicators, and design the students' professional training program and teaching system according to these ability indicators [4]. To promote CQIS teaching mode, we should first take students as the center, cultivate students' innovation and practice ability, and focus on cultivating technical and technical professionals. Pay attention to the problems in the teaching process as the guidance, guide students to independent thinking and cultivate students' ability to question and solve problems, to carry out the teaching mode of online autonomous learning and offline sister, all the design of the teaching unit activities to enable students to achieve some kind of learning effect, this model is more

emphasize the subject status of students in the teaching activities, and can finally objective evaluation of the students' learning outcomes [5].

3. Analysis on the Current Status of Accounting Teaching Mode in Higher Vocational Colleges

At present, accounting teaching mode emphasizes accounting professional knowledge and ignores the cultivation of students' application ability and innovation ability. The teaching mode is teacher-centered and based on textbooks, lacking a teaching platform of equal and interactive teaching between teachers and students. The imbalance between the cultivation of accounting talents and the demand of the industry, and the separation of knowledge and practice in the cultivation mode of students. Accounting courses generally include cost accounting, financial accounting, tax payment practice, financial management, and auditing practice. In recent years, along with social needs and corporate needs, courses such as the application of Excel in finance and management accounting have been added. From the perspective of teaching methods and modes, most courses are taught in an independent way, with theoretical and practical teaching respectively. The course assessment is also conducted in paper version, involving a large number of calculation questions. Since accounting has a high requirement for knowledge, the teachers mainly teach, and the students are only exposed to simulated cases in practical training. In this traditional teaching method, students are mainly memorized and passively accepted, lacking the ability to analyze problems and think independently [6]. The course learning is isolated and knowledge is fragmented, making it difficult for students to combine accounting professional knowledge with practical work and improve work efficiency after entering an enterprise. For example, the courses of cost and financial management, management accounting and the application of Excel in finance cannot be explained together, so that students can calculate the tables by hand, but will not use the Excel formula to simplify the workload, improve work efficiency and accuracy. It directly leads to students' lack of professional judgment after entering the work position, and it is difficult for them to adapt to the high-level work position, which affects their career development. Therefore, it is necessary to change the original teaching mode, reshape the talent training program, optimize the curriculum, highlight the practical ability, cultivate the innovation ability, and explore the teaching method and teaching mode with the characteristics of higher vocational accounting.

4. Vocational Accounting Teaching Model Innovation Measures

Combined with the reality of vocational colleges in China, this paper puts forward a four-step classroom teaching model that is student-centered, problem-oriented, innovation-oriented and popularized. Based on students' learning interest, learning attitude and teachers' role transformation, this paper evaluates teaching methods through the practice of subject teaching reform.

4.1. The combination of theoretical courses and practical courses

According to CQIS four-step method, actively match professional courses. Highlight the "student-centered" experience of class, that is, the real feeling of going to work. The core courses of theoretical courses are selected to establish the teaching resource database, apply for the high-quality courses, and establish the digital resource teaching platform. For example, learning general, blue ink cloud class, online classroom, online teaching and testing system, etc., to change the students' single learning approach, to establish a teaching mechanism platform suitable for the major and curriculum.

In theory class, a variety of meaningful and distinctive practical interactive activities are designed in advance so that teachers and students can participate in the whole process of classroom teaching. Therefore, students' learning enthusiasm can be enhanced and their potential of independent learning can be tapped. In addition to the classroom to carry out some games, in the game students discuss with each other, work together to complete the task. Ordinary theoretical knowledge through practice is also easier to understand and deepen the impression. The practice class focuses on school-enterprise cooperation, introduces accounting data of social enterprises, and

provides financial accounting, tax declaration, financial consulting and other services for small, medium and micro-enterprises. Let students on the campus achieve the "real knife real gun" practice accounting business. Students can also be arranged for the production workshop of the cooperative enterprise, exhibitions, large shopping malls to carry out several times of actual observation and experience classes.

4.2. Integration of professional courses and applied courses

The curriculum should meet the needs of the market and keep pace with The Times. The construction of teaching materials should adapt to the new technology and new trend of social industry development, update in time with the new policies, regulations and tax system, and ensure that students' knowledge and employment work without lag. We should adhere to the teaching method of "students first" and adopt the scientific teaching approach of "questioning → exploring → solving → improving → promoting". For example, the courses of cost accounting, financial management, management accounting and the application of Excel in finance are combined to explain, so that students can design tables and formulas by themselves, better understand the logical relationship and principle of business, and deepen theoretical knowledge. At the same time, I can also master the application of Excel, simplify the workload with the Excel formula, adjust the high efficiency and accuracy. The combination of a general course and accounting major course enables students to find the interest and innovative thinking from boring professional courses.

4.3. Coordination between full-time teachers and practical teachers

The establishment of "double-qualified" backbone teachers to ensure the timeliness of curriculum and teaching materials. Is given priority to with their own teachers, introduction of part-time teaching auxiliary industry experts, technicians, multi-motion teachers, by conducting curriculum reform, professional construction, skills contest, training room construction, curriculum resources construction, a line of practice research, participate in the enterprise, to speed up the skills to master knowledge, improve personal quality, quickly develop double team, enhance the team's core competitiveness. Promote the rapid growth of young teachers, shorten the training cycle of famous teachers, promote the optimization of the whole professional teachers, and build a high-quality "double-qualified" team.

5. Suggestions on Optimizing CQIS Classroom Teaching Model

5.1. Develop diversified and localized professional assessment indicators

Not only through the examination paper form to evaluate students' knowledge, but more importantly to evaluate whether students can promote the cultivation of innovation consciousness, questioning and improvement ability in the course of CQIS classroom learning. Pay attention to the evaluation index of innovation ability in the achievement structure. Students who can independently articulate a point of view at a high level can be highly rated.

5.2. Construct a teaching management system suitable for CQIS

The establishment of "double-qualified" backbone teachers to ensure the timeliness of curriculum and teaching materials. The curriculum should meet the needs of the market and keep pace with The Times. Textbook construction, to adapt to the social industry development of new technology and new trends, combined with the new policies and regulations timely update, to ensure that students learn the knowledge and competition content and employment work without lag. We should adhere to the teaching method of "students first" and adopt the scientific teaching approach of "question-discussion-solution".

5.3. Establish an effective teaching and training system suitable for CQIS

The establishment of "service for the purpose", "employment-oriented", "competency-based" teaching and training system. Curriculum reform and innovative content will be closely combined. Refine, transform and perfect course teaching. The establishment of the famous teacher studio, the implementation of quality resources sharing class. At the same time, we should strengthen the monitoring in the later stage, monitor the process of talent training and the effect of talent training quality, and regulate the teaching behavior in time. Industry requirements, industry norms into professional teaching, so as to effectively achieve workplace teaching.

5.4. Timely communication

Influenced by traditional thoughts and ideas, most students are afraid of teachers. Many students think the teacher is very strict and demanding, afraid to communicate with the teacher. Teachers, on the other hand, believe that students are unworldly children who need education. Affected by these psychological and ideological factors, leading to the estrangement between teachers and students, each other's voice is difficult to pour out in time. In this regard, teachers should take the initiative to make friends with students, understand students' learning needs and life needs, and give help in a timely manner, so that students feel concerned, build a harmonious relationship between teachers and students to improve students' interest in learning and confidence, promote the better development of students and improve the quality of teaching.

5.5. Enhance teachers' teaching ability

Education teaching ability is the most basic skills, teachers for vocational colleges accounting teachers, in the face of accounting major students in higher vocational colleges, in classroom teaching, not only to teach them the professional basic theoretical knowledge, but also have the ability to control the whole class, to realize deeply is the main part of the classroom, the students to actively guide and arouse the students interest in learning, this is basic requirements for higher vocational accounting teachers' teaching ability. In addition, the supplement and perfection of the teaching content of accounting majors in higher vocational colleges and the increasingly complex situation of the source of higher vocational students have put forward higher requirements for the teaching ability of accounting teachers. Higher vocational colleges, teachers should combine the current accounting actual development situation and the student's individual needs, innovating teaching content and teaching methods, a comprehensive understanding of the accounting professional education situation, efforts to improve their scientific research and innovation, from the theoretical innovation, carry out a proof, strengthen professional exploration, etc, with a brand new teaching concept, advanced technology to lead the innovative development of accounting teaching, thus to provide more high-quality teaching service for higher vocational students, and promote there is an important step in the direction of professional development.

6. Conclusion

Higher vocational accounting teaching methods and curriculum need to consider social needs, policies and regulations, industrial needs and other aspects. The curriculum system is constructed and reset to cultivate high-level technical talents, improve the core competence of students' accounting profession, cultivate accounting professionals with innovative thinking ability and career promotion as the goal. For higher vocational accounting teaching, we should further improve and innovate the teaching ideas and methods, deepen the reform, and train more and better-accounting talents for our society. Therefore, improving teachers' own teaching ability and using heuristic teaching methods play an important role in accounting teaching.

Acknowledgment

In this paper, the research was sponsored by the Chinese Society for Technical and Vocational Education (Project No. 1910454).

References

- [1] Dou Xiangsheng. Reform and Innovation of Teaching Model of Student-centered Economics and Trade Specialty [J]. Journal of Heilongjiang University of Education, 2018, v.37; No. 246 (5): 48-50.
- [2] Zhu Yunfeng, Fu Yingzhe. Analysis and Enlightenment of "Student-centered" Vocational Classroom Interaction Model in Britain [J]. Journal of Jiangsu Second Normal University, 2015(03):109-112.

- [3] Wan Zhong. "Student-centered" Higher Vocational Education Reform [J]. Education and Occupation, 2012(35):104-105.
- [4] Zhou Qiong. Reflections on the Reform of Accounting Teaching Model in Vocational Colleges and Universities [J]. Occupation, 2014(24):34-34.
- [5] Lu Chunfen. On the Construction of Accounting Teaching Model in Higher Vocational Colleges based on Capability [J]. Times Finance, 2017(8).
- [6] Liu Sai. Research on Higher Vocational Accounting Teaching Reform under the Mode of Innovative Talent Training [J]. Examination Weekly, 2017(60):53-53.