

## **Difficulties and Solutions in Basic Accounting Teaching in General Undergraduate Colleges**

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**Abstract:** Basic accounting is a basic course for the department of Finance and Economics, it's a subject with strong theoretical and practicality. The teaching quality of basic accounting has a significant impact on students' academic level and overall quality. This article analyzes the significant problems existing in the teaching process of basic accounting in general undergraduate colleges, put forward corresponding countermeasures, and provide some useful references for improving the teaching quality of basic accounting.

### **1. Introduction**

The course of Basic accounting is a professional introductory course for the department of accounting, financial management, auditing and other majors in general undergraduate colleges. It is also a professional basic course, which occupies an important position in the professional course system. It is the basics for learning financial accounting, management accounting, financial management, auditing and other follow-up courses. The teaching goals of this course not only require students to have solid theoretical knowledge, but also to have strong practical skills. In the process of teaching, it is easy to have some universal difficult problems. We can achieve the teaching goals only by solving these difficult problems.

### **2. Several Difficult Problems in the Teaching Process of Basic Accounting Courses**

#### **2.1 Students Usually Have Fear of Difficulty and Lack of Interests for the Course of Basic Accounting**

New students who have just entered the university are facing a brand new course, which has almost no connection with their previous knowledge and experience, they generally feel the accounting professional terminology and theoretical knowledge are relatively hard to understand, unfamiliar and abstract. If the students' fear of difficulty accumulates, they will often lose the interest of learning.<sup>[1]</sup>

#### **2.2 The Curriculum Knowledge is Professional and Theoretical, it's Hard to Understand for Students**

For the important knowledge points such as double-entry bookkeeping, accounting elements, accounting equations, fixed assets and accumulated depreciation, the textbook generally first introduces the meaning and content, and then explain them appropriately with some enterprise cases. However, first-year university students are basically know nothing about the economic activities of enterprises, for students, it is difficult to have personal experience with the textbook cases, and generally they find it difficult to understand.<sup>[2]</sup> If we follow this approach to teaching, after learning the knowledge points, students usually seem to understand, but not understand, still with many question marks: "Why do double-entry bookkeeping keep accounts like this?", "What are the accounting elements?", "Why the accounting equation is always balanced?", "Why accumulate accumulated depreciation?" and so on.

### **2.3 The Accounting Practice Processing Capacity of Students is Weak**

In the basic teaching of accounting, because of the insufficient practical teaching hours and teaching hardware, the content of practical teaching is simple, and lack of practical context, many training practices evolved into doing exercises, students can't feel the working atmosphere of accounting, as a result, it's difficult to realize the conversion from accounting theory to the ability of actual accounting processing.<sup>[3]</sup>

## **3. Solutions to the Difficult Points**

### **3.1 Use a Variety of Teaching Methods to Help Students Eliminate the Fear of New Knowledge, Increase Their Interest in Learning**

First of all, the teaching language should be popular and interesting, arouse the resonance of students, make students willing to listen, willing to learn.<sup>[4]</sup> For example, how to make students distinguish and understand main business income, other business income, and non-operating income? We can teach through metaphor: somebody's formal work is an office clerk, his monthly income is 4,000 yuan, which is equivalent to the main business income; in addition, this person makes use of the evening time to do a part-time job in the store, and earns 1,000 yuan a month, which is equivalent to other business income; by chance, one day this person picked up 100 yuan on the way from getting off work, which is equivalent to non-operating income.

Second, guide students to discuss in class, stimulate their interest in active learning. For example, for the study of accounting assumptions, let students discuss this case: Lao Zhang opened a "Zhang Ji" snack bar in the community. In the beginning, Lao Zhang and his wife ran the business together. In order to separate the income and expenditure of cash at home from the cash income and expenditure of the snack bar, to calculate the profitability of snack bars, the solution of the wife is to separate the money at home and the money at the snack bar. Soon, the business started, Lao Zhang found that there was not enough capital and manpower, so he invited his cousin Zhao Tao to join in the snack bar and invited a buddy named Fang Liang to look after the store. Now how can we distinguish the income and expenditure of Lao Zhang's home and that of the snack bar? At this time, Fang Liang's solution was to use a ledger to record the daily income and cash expenditure of the snack bar. After Lao Zhang and Zhao Tao jointly operated this snack bar, they are both satisfied with this cooperative operation method, they want to keep this store operating stably and gradually develop and grow. In other words, their cooperation will be stable and long-term, not just for a certain business, will not be disbanded when the business is done. Therefore, in the future period of continuous operation, how to calculate the profit of the snack bar becomes a problem. Their solution is to check out monthly according to the calendar year, calculate the profit of the snack bar, distribute the profits after the summary at the end of the year.<sup>[5]</sup> Through enthusiastic discussions among students, they understand quickly that in accounting enterprises should follow the accounting entity assumptions, going concern assumptions, accounting installment assumptions, and monetary measurement assumptions.

Third, make full use of the Internet teaching platform, break through the limitation of time and space, strengthen the interaction between teachers and students, enhance students' interest in learning.<sup>[6]</sup> The teaching platform should include teaching courseware, classroom exercises, unit tests, videos and other teaching materials. Students can log in to the platform with their student numbers, teachers can use the teaching platform to arrange homework online and communicate with students online, improve the interactivity of teaching.<sup>[7]</sup>

### **3.2 Combine the Reality of students' Life, Design the Cases Which Close to students' Life, Enhance the Comprehensibility of Knowledge**

For example, when studying the double-entry bookkeeping method, make an example that a student pay 20 yuan to buy a cup, explain that this transaction will cause the students' cash in stock

to decrease 20 yuan and the cup to increase 20 yuan, let students realize that must reflect the ins and outs of economic business, so they should register in at least two related accounts with equal amounts. For example, when studying accounting elements and accounting equations, we can design the following case: The young man Xiao Li graduated from University for two years and decided to start his own business, and he set up a small business on August 1, 2019. The total invested capital is 100,000 yuan, of which 60,000 yuan is his own, and 40,000 yuan is borrowed from the bank. Xiao Li spent 18,000 yuan to buy a batch of commodities and sold them for 30,000 yuan; paid with bank deposits the monthly rent of 3,000 yuan; the interest on bank borrowings of 1,000 yuan of this month has not been paid. Ask students to discuss and analyze this small business.

(1) What are the assets, liabilities, and owners' equity at the beginning of August? Does the accounting equation establish?

(Assets 100,000, liabilities 40,000, owners' equity 60,000, accounting equation established).

(2) What are the income, expenses, and profit in August? (Income 30,000, expenses 22,000, profit 8,000).

(3) What are the assets, liabilities, and owners' equity at the end of August, and are the accounting equations still balanced? (Assets 109,000, liabilities 41,000, owners' equity 68,000, accounting equation balance).

Through the study of cases, students can truly understand what accounting elements are. They can also understand well the principle that the accounting equation is always balanced.

### **3.3 Make Full Use of Simulation Experiments, Organize Contextual Teaching, Improve students' Accounting Practical Ability**

Carefully select simulation enterprise experimental data, make students enter the context of accounting work, guide students to complete a series of basic accounting tasks such as account building, registration of opening balances, fill and review of accounting vouchers, register account books, close accounts reconciliation, cost calculation, property inventory, and preparation of financial statements.<sup>[8]</sup> Through the hands-on operation of the simulation experiment, students can greatly improve their accounting practice processing ability.

## **4. Conclusion**

This article makes a concrete analysis of three significant problems of the teaching process of basic accounting in general undergraduate colleges in recent years, and then puts forward the corresponding countermeasures.

It is hoped that the discussion of this article can provide some inspiration to the teaching colleagues of accounting major, and make a little contribution to the improvement of basic accounting teaching quality in general undergraduate colleges.

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