

On the Construction of Practice Teaching Base for Accounting Major

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Abstract: There are different requirements on the practice and innovation ability of accounting students in different times, and the research level of each field is also different. Adopting interview and questionnaire methods, the research explores the cultivation of practical and innovative talents for accounting major in Qinghai Nationalities University in the internet era, and analyzes the main problems. Combined with the training model of practice ability at home and abroad and the experience of cultivating practical and innovative talents major in accounting, this paper explores the construction of practice teaching base, and puts forward the countermeasures for the construction of practice base from the aspects of institutionalization, engine, long-term, feedback function, specification and dual qualification.

1. Introduction

There are different requirements on the practice and innovation ability of accounting students in different times. In the network era of science and technology, the practical innovative ability of accounting students has become a focus issue, and the research level of each field is also different. Accounting is an applied specialty, which pays attention to the basic theory and the solid professional theory. Moreover, it requires practical ability. For example, auditing pays more attention to professional judgment ability and requires more comprehensive and profound accounting practice ability, which requires the establishment of corresponding practice teaching system. The combination of theory and practice can make us achieve the goal of professional training program design. The theoretical system is the basis and guidance for the practice system, and the practice system is the means to strengthen and test the knowledge of the theoretical system, so the construction of the practice base is an important part of the implementation of professional training. The construction of practice base can provide theoretical basis for the construction of accounting specialty and curriculum. This perfects the structure of theoretical teaching course and achieves the reasonable purpose of cultivating students in turn.

2. The Current Situation and Expectation for the Construction of Practice Teaching Base for Accounting Major

2.1 Current Situation for the Construction of Practice Teaching Base for Accounting Major

Since the construction of practice teaching base for accounting major was started in early 2018, accounting major has signed seventeen practice bases with nine accounting firms including Ruihua, Zhonghengxin, Zhongyi, Liben, Yucheng, Huayi, Zhongzhun, Huayu and Dazheng, and eight other enterprises. In addition to signing practice base agreements with major accounting firms in Qinghai Province, accounting major has also signed agreements on the construction of practice bases with various service industries, manufacturing industries or business distribution companies such as Chengshi Industrial Group. Through the construction of practice base, accounting major has signed internship agreements with nearly one-third of the accounting firms in Qinghai Province, including the largest accounting firms with the best quality in Qinghai Province. It can be said that the construction quality of the practice base is extremely high. Signing practice base agreement provides space and opportunity for students to practice. The internship has been carried out in nine

signed accounting firms and achieves good results, including six weeks' graduation practice of 37 accounting undergraduates and 34 undergraduates in financial management in grade 2015, four weeks' practice of 48 accounting undergraduates and 36 undergraduates in financial management in grade 2016, two weeks' cognitive practice of 46 accounting undergraduates, 45 undergraduates in class one and 44 undergraduates in class two of financial management in grade 2017. There are 49 accounting undergraduates and 53 undergraduates in financial management in grade 2018 who have begun two-week cognitive practice in the internship units. Students said that they got the most out of the internship in the accounting firm, and the head of the accounting firm was satisfied with the quality of the training of accounting undergraduates in Qinghai Nationalities University.

2.2 The Expectation for the Construction of Practice Teaching Base for Accounting Major

The construction of practice base of accounting firm is in full swing, but the relevant system of undergraduate internship in accounting firm has not been established, and there is a lack of communication between accounting firms and large enterprises. The professional practice system of accounting and financial management undergraduates still remains to be improved, and the coordination and communication system with the practice base units should be strengthened to standardize the behavior of the three parties, so as to provide good and formal internship positions for accounting undergraduates and postgraduates. In addition, there are still 20 accounting firms that have not signed agreements in Qinghai Province. In the internship process of students major in finance and accounting, the construction of practice base can also be extended to assets appraisal office and tax accounting firms. The practice base can also be extended to large enterprises, so that students can have access to various kinds of enterprises and businesses, broaden students' horizon and improve students' skills, so as to raise students' employment rates. How to strengthen the communication with accounting firms and further give full play to the initiative and enthusiasm of accounting firms and practitioners in guiding students' internship remains to be explored.

The construction of accounting practice base is an all-round project. It is necessary to continuously improve and modify the original practice plan and practice content according to new problems in the process of students' practice, and to revise the training program and practice plan according to the objective problems from the accounting firm. Teachers also need to explore and improve teaching content and teaching methods in the process of practice.

3. Problems and Objectives of the Construction of Practice Teaching Base for Accounting Major

With the development of network technology, the social demand for financial personnel focuses on the ability of financial report analysis and writing, autonomous learning, exploration and expression. However, the contradiction between supply and demand of compound and high-level accounting graduates with practical ability not only lies in the quantity, but also the ability. For example, for the financial management undergraduate in grade 2017, Qinghai Nationalities Universities has constantly revised the training program of financial management in the development. Each program has the brand of the times, and the training objectives have changed accordingly. Whether carrying out core values professionally, or undertaking social responsibility or innovative spirit, they are based on the economic construction and development of local ethnic areas throughout the country and put forward the requirements of accounting, economy, management, law, computer application knowledge and good professional ethics. According to the competency requirements of industrial and commercial enterprises, financial enterprises, intermediary agencies, government agencies, public institutions and other relevant departments, the college puts forward the goal of cultivating practical and innovative financial accounting professionals with compound application.

On the basis of the objectives of the training program, the graduation requirements for students are also implemented by semester. First, it puts forward the ability requirements of carrying out the socialist core values from the perspective of political ideology and professional ethics; second, it

puts forward credit requirements for the theoretical knowledge of economics, management, accounting and finance from the perspective of different disciplines; third, it puts forward knowledge and ability requirements of accounting and financial analysis from the perspective of major. Fourth, in addition to public basic knowledge and professional knowledge, it puts forward the practice ability requirements for students after graduation from the aspects of language and written expression, interpersonal communication, analysis and solution of practical problems, which are implemented in various activities and weekly class meetings; fifth, it puts forward the requirements of acquiring information technology and capabilities for the mastery of modern technology from the perspective of network technology development. It also requires mastering basic scientific research and self-development ability, achieving the training objectives through the standardization of the paper, and finally training talents who meet the needs of the society in the process of personality shaping, so as to meet the requirements of graduation. Obviously, theory is not enough, and the cultivation of practical ability is also one of the objectives of accounting personnel training.

Qinghai Nationalities University has designed the main practice teaching activities, such as enterprise investigation of different nature, professional training and simulation experiment, and completing graduation practice and thesis design in social practice and investigation. It aims to cultivate good habit by carrying out innovation and entrepreneurship practice and reading the classic books of accounting major. It is necessary to improve students' ability of data analyzing and autonomous learning, and the professional competence of graduates, and solve the problem of lack of high-level accounting talents to a certain extent. However, according to the feedback from graduates and employers, accounting students generally possess poor practical ability, limited professional knowledge, lack of problem-solving ability and innovative thinking, and lack of ability and experience in dealing with practical problems, which is difficult to meet the practical requirements of employers. In order to solve these problems, the construction of practice teaching base is an effective countermeasure to meet the requirements of the state, Qinghai Province and Qinghai Nationalities University to focus on the practice teaching in undergraduate training.

The construction of practice base can provide practical environment and conditions for improving the practical ability of undergraduates in finance and accounting, and develop the relationship between students and society. Students can easily contact with real business in the practice base, which is conducive to broaden their horizon, enrich and accumulate their experience. It also helps to adapt to the ever-changing economic environment at home and abroad in practice in a diversified way of thinking, possess competitive advantages, think about the new problems and situations independently and put forward solutions. When students return to school and enter the classroom again, the practical experience can promote teaching, curriculum and professional construction. It is of positive significance to break through the teaching dilemma of accounting students with high scores but low ability and less practice.

4. Measures of the Construction of Practice Teaching Base for Accounting Major

4.1 The Institutionalization of the Construction of Practice Teaching Base

The “behavior guide teaching” mode in Australia, the “dual system” training mode in Germany, the “CRE” mode in the United States, the working and study alternation mode in the United Kingdom, and the production university cooperation mode in Japan have standardized the practice teaching and teaching quality from the aspects of system and law, which provides reference for the practice teaching in China. The construction of practice teaching base needs to form a set of mature, perfect and operational basic system of practice teaching for accounting majors, form practice teaching methods with local and professional characteristics, and cultivate a training mode of compound accounting talents with new characteristics. Only in this way can we effectively adhere to the practice teaching and solve the problem of lack of high-level accounting talents to a certain extent.

4.2 The Engine of the Construction of Practice Base

It is well known that “dual system” in German is a mode of jointly training students of school and enterprise. The engine of this mode is vocational skill certificate, which can verify the quality of education and students’ practical ability. The “TAFE” mode in Australia has built a national unified technology certification system as an education mode, which makes different forms of education at all levels mutually integrate with each other in one cohesion criteria and form a tiered development model. This mode requires that those who are engaged in skilled jobs must obtain the corresponding technical certification, otherwise they will be refused to be engaged in the industry, and the certificate system has entered the stage of legalization. Therefore, the skill certificate is the engine to guide the college to formulate training programs of practical ability according to the trends of market, and to set majors and courses about practical ability according to the needs. Therefore, the construction of practice base needs the traction of engine, which is conducive to the coordinated construction of efficient system.

4.3 The Long Term of Organization and Management

Establish a leading group for the construction of practice teaching base of accounting major, and be responsible for the practical teaching activities of the students in the practice teaching base. At the same time, the accounting firm should set up a corresponding leading group, which is responsible for the docking work with the practical teachers and students, and making arrangements. Both sides should form a complete and clear system and process of practical teaching. Among them, the accounting firm aims to provide students with suitable practical positions and conditions, and ensure the safety of students during the practice; to provide suitable practical positions for teachers and coordinate everything for their scientific research, such as providing corresponding data and information services. The responsibilities of professional colleges are to provide continuous, sufficient and high-quality practical students for accounting firms; to manage students in practice, ensure their personal safety and cooperate with accounting firms in the management of students’ practice; to provide opportunities and places for professional teachers to conduct practical research, encourage teachers to become double qualified talents and complete their own research projects in practice teaching base.

4.4 The Feedback Function of the Construction of Practice Base

The practice base has feedback function. When talent training aims to meet the practical skills required by specific positions in the professional field, strong practical ability can show the characteristics of skilled talents with strong ability in analyzing and solving practical problems. The content of education training is formulated by the industry to stipulate the skills and cultural literacy standards that different professional posts should have. Teachers and students need to experience the vocational skills in practice according to the standards, feed back to the college, meet the theoretical requirements of the industry by revising the content of accounting major, and standardize students’ theoretical and practical ability through the certificate. Australia has formulated talent training programs and objectives according to the professional qualification certificate, and make clear employment oriented training mode. This is a good combination of industry requirements and education and it promotes students’ comprehensive ability and strengthens practical ability. Taking this as a model, the practice content mainly focuses on accounting, auditing, financial management and tax planning, and takes into account the content of internal control. However, these contents are set on the basis of practice. The construction of practice base can feed back the contradiction between theory and practice to teaching units through students’ practice, so as to provide basis for revising teaching content.

4.5 The Double Qualification of the Construction of Practice Base

At present, the construction of practical tutors for students in finance and accounting is still in progress. There is a huge gap between the practical tutors and the students, so practical tutors are urgently needed. Accounting firms are regarded as a practical teaching base for accounting majors,

and the senior staffs can serve as practical tutors. Therefore, the establishment of practice teaching base is helpful to solve the urgent problem of lacking practical tutors. In addition, the establishment of practice base is also helpful to the cultivation of teachers, especially double qualified teachers. Accounting teachers can rely on the base to conduct investigation on relevant scientific research, and grasp the latest and cutting-edge financial and economic problems in time, which helps to strengthen scientific research of accounting teachers and improve the quality of accounting research results.

4.6 The Specification of the Construction of Practice Base

In order to achieve the goal of the construction of practice teaching base of accounting major, it is necessary to further develop the remaining 20 accounting firms, 15 asset appraisal firms and 22 tax agent firms in Qinghai Province into practice bases for undergraduates in finance and accounting, and explore the key units including large state-owned central enterprises as the practice base for accounting undergraduates, which will provide a broader professional platform for accounting students. This makes it possible to make arrangements in terms of semester, month and week. The practical activities of undergraduate students in accounting, auditing and financial management can be arranged in one week or two weeks in December of the fifth or seventh semester; the practice of professional masters can be arranged in November or December of the first semester, or in the summer vacation of the second semester. This promotes the construction of practice base to form a virtuous circle in turn.

5. Conclusion

In conclusion, in practice teaching, practice base can provide feasible basis for professional practice teaching courses, improve the effectiveness of curriculum, and provide a place for the combination between practical courses and theoretical courses. It also provides a stable platform for the development of teaching, finds an effective way for the development of practical teaching, and plays a positive role in improving the teaching quality and training qualified professionals. Therefore, this paper studies the current situation, deficiencies, purposes and teaching methods of the construction of practice teaching base for accounting major.

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