

Research on the Reform Path of Courses of Finance and Accounting Major in the Context of “40 Articles of Higher Education” in the New Era

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Abstract: "40 Articles of Higher Education" has put forward macro requirements for improving undergraduate education level, which has become one of the important bases for university classroom teaching. The development of information technology, such as big data, has brought great changes to the accounting teaching mode. Based on this, this paper takes “40 Articles of Higher Education” as the guide to explore the reform path of courses of Finance and Accounting major in the new era from three aspects of teaching content, teaching mode and practical teaching.

1. The Reform Background of Courses of Finance and Accounting Major

In the context of artificial intelligence(AI) development and big data, the environmental ecology of finance and accounting have changed dramatically. Accounting information carrier mainly based on electronic bills has become the mainstream, financial sharing services of large enterprises have become normal, and accounting outsourcing of small enterprises has become inevitable. The content of accounting post has undergone significant changes, most of the work of accounting has been replaced by computers and robots, and lots of technical support based on data analysis, mining and data management has emerged. The setting of traditional accounting-based teaching content conflicts with the market's demand for personnel in management and decision-making. How to connect teaching methods based on lecture with financial and accounting management in the big data environment has become a problem that can not be ignored in teaching and practical work.

In 2018, the Ministry of Education issued the Higher Education[2018] No.2 document, “Opinions of the Ministry of Education on Accelerating the Construction of High-level Undergraduate Education and Improving the Ability of Talent Training in an All-round Way”, namely “40 Articles of Higher Education”. It provides guidance on the main tasks of higher education, deepening the reform of education, organizational implementation and responsibility implementation, and provides clear guiding ideology and implementation ideas for the future development of undergraduate education in China.

Based on this, this paper studies the reform path aiming at the problems existing in the current courses of Finance and Accounting major guided by President Xi Jinping's education policy of “taking the undergraduate education as the foundation”, and “40 Articles of Higher Education”, with the improvement of the comprehensive quality and ability of students as the goal. Focusing on stimulating students' interest in learning, this paper explores the reconstruction of future finance and accounting courses and the choice of teaching methods and means from three aspects: teaching content, teaching mode, practical teaching. It is required to build a curriculum system in the digital economy era based on the competency framework, promote the teaching transformation of Finance and Accounting specialty with advanced ideas as the guide, realize classroom revolution with the Internet and information technology as the carrier, train innovative accounting talents with practical as the means, and cultivate management talents with both high emotions and intelligence with the goal of shaping comprehensive quality.

2. Reform of Teaching Content in Digital Economy Era

In the era of digital economy, universities should cultivate managerial talents with comprehensive qualities and high intelligence quotient and emotional quotient, and the curriculum system must also take students' ability as the leading factor and integrate knowledge of various disciplines.

(1) The specialty construction should be adapted to the environment of big data and artificial intelligence, such as management accounting, tax accounting, corporate finance, big data + artificial intelligence + accounting, financial management, tax management, IT auditing and so on. The traditional core courses should be reconstructed.

(2) In public basic courses, emphasis is laid on the cultivation of interpersonal communication, language, data processing, humanistic literacy, business sensitivity and other aspects.

(3) In the basic courses or the specialized courses, the big data-related tools such as mathematical analysis, data structure, introduction to information science or analytical method courses such as big data analysis technology and tools, big data financial decision-making, financial sharing services and so on should be introduced.

(4) Reconstructing core courses and expansion courses. At present, there are too many accounting and related courses in accounting training programs, such as basic accounting, intermediate financial accounting, advanced financial accounting, cost accounting, management accounting, financial statement analysis, government accounting, non-profit organization accounting, budget accounting, and industry accounting comparison. Auditing also includes auditing, auditing practice, government auditing, internal auditing, economic responsibility auditing, etc. Financial management is also divided into primary, middle and senior financial management. With the advent of the digital age, many modules of knowledge have been replaced by artificial intelligence. Practice has proved that students learning so many accounting courses is not very useful. Therefore, it is necessary to integrate the traditional core courses, reduce the class hours by merging the repetitive accounting courses, or make major adjustments incorporate new contents, such as IT auditing into audit courses. In the course of financial accounting, the accounting should be reduced and the business should be increases, so that students can understand the logical relationship between business process and funds, and achieve the integration of business and finance. Universities should increase the content of financial reports, make analysis and decision, change from accounting to management, integrate the content of accounting information, reconstruct outdated courses into professionally competent interdisciplinary courses that are suitable for data and intelligent environment, and interest students, and integrate theory, technology and practice.

(5) In terms of curriculum planning, theoretical courses should be reduced and practical courses should be increased. It is suggested that practical cases should be used in theoretical teaching, and the proportion of practical teaching hours should not be less than 30%. Universities should try their best to reduce the teaching hours, establish gold courses, remove useless courses, strengthen the management of learning process, increase the difficulty of learning, and make students change from passive learning to active learning.

3. Teaching Mode Reform

Classroom teaching should be reformed to give the classroom to the students in order to make them the masters of the classroom. Teachers should change their roles from preachers to directors and hosts. Teachers mainly answer questions and comment, adhere to the student-centered method, and pay attention to the cultivation of ability. They should not only pay attention to "teaching well", but also to "learning well", so as to stimulate students' interest and potential in learning.

3.1 Adopting the Mixed Teaching Mode of combining Online and Offline.

"Learning" is solved online, while "review" is solved offline. Teachers create a online teaching

resource bank, and students watch tutorial resources after class (“micro-lessons”, MOOC, “case videos”, etc) to understand the basic content of knowledge points. Teachers should pay attention to knowledge imparting. Then, students return to the classroom offline for face-to-face sharing with teachers and other students, exchange learning results and experience, and solve the application of knowledge, so as to cultivate their ability to analyze and solve problems. College teachers not only impart knowledge, but also educate people. “Review” enables students to experience, and increase wisdom, thus cultivating students’ learning ability.

3.2 Promoting Small-Class teaching, Smart Classrooms and Flipped Classes.

Small class teaching is easy to manage. Wisdom classroom makes students interact with teachers by means of mobile multimedia, which improves students’ participation in the classroom and fully embodies the student-centered teaching concept. Flipped classroom will combine the advantages of online teaching and traditional teaching. The focus of classroom teaching will be changed from theoretical narration to analysis of students’ problems, which will help students find, analyze and solve problems, and fully develop students’ thinking and communication abilities. Through a variety of teaching activities, teachers focus on guiding and analyzing the process of problem solving, including preparation, analysis, discussion and revision. Teachers’ guidance runs through the whole process. This teaching method can be used in many courses, such as financial management, management accounting report, financial statement analysis, etc, to cultivate students’ analytical ability, logical thinking ability and communication ability.

4. Reform of Practical Teaching

What’s learned from books is superficial after all, so the after-class experience is very important. Especially for Finance and Accounting major, it is necessary to experience after class, digest and use knowledge through cases and practical training. Therefore, the practice teaching hours should be increased to give students more time to practice and to contact the society. Only in this way can students’ practical ability be cultivated.

Firstly, combining with professional background, modern educational technology and network technology are used to carry out case teaching activities, brainstorming, and scenario simulation to cultivate students’ innovative thinking and overall outlook.

Secondly, a “four in one” platform should be built to deepen innovation and entrepreneurship education reform. (1) Building an in-school training platform. Making use of the professional training room, the training mode of “professional knowledge module + basic practice platform” is constructed to effectively mobilize students’ learning autonomy and enthusiasm, and enhance students’ comprehensive ability in knowledge and skills. (2) Building a professional competition platform. The driving role of the “Internet +” competition should be brought into play. Students should actively participate in high-level discipline competitions, and apply the theory through competitions, so as to achieve the goal of “promoting learning, teaching and reform through competitions”, and improve the level of innovation and entrepreneurship education. (3) Building an off-campus practice platform. Universities should invite out-of-school scholars, experts and other well-known business people to participate in the formulation of talent training programs, carry out in-school practice forums, and promote school-enterprise cooperation by “inviting in”. Relying on the school practice teaching platform, the links with enterprises should be strengthened. Universities should also establish industry-university-research projects and school-enterprise cooperation projects with enterprises to encourage students to enter enterprises for internship, connect with enterprises and shorten the distance between students and enterprises. (4) Building a platform for innovation and entrepreneurship. Universities should make full use of the carrier of college students’ innovation and entrepreneurship base, encourage college students to set up entrepreneurship team, carry out independent entrepreneurship practice, let students encounter problems, find problems, think about problems and solve problems in practical operation, cultivate college students’ team spirit, organizational coordination ability, psychological endurance ability, ability to cope with risks and competitiveness and development potential of foreign business. Through the organic integration

of the four platforms, universities can improve the comprehensive quality of students' employment and entrepreneurship, and shorten the distance between school personnel training and social needs.

5. Conclusions

In conclusion, the reform of courses of Finance and Accounting major in colleges and universities should meet the needs of talents in the new era. Under the guidance of "40 Articles of Higher Education", we should establish the concept of "student-centered" school-running, carry out curriculum design with a wide range of calibre, pay attention to the integration of business and finance, give more practice and less lectures in class, rely on modern technology and educational resources, and pay attention to the cultivation of students' comprehensive ability.

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