

How to Enhance the Practical Teaching of Student Finance and Accounting Under the New Curriculum Reform

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Abstract: At the current stage, the new curriculum reform concept is deeply rooted in the hearts of the people. Under the influence of this, finance and accounting teachers begin to pay more and more attention to the subject status of students in teaching, pay more and more attention to meet the financial learning needs of students in teaching, pay attention to the training of students' financial application ability in teaching. This paper discusses how to further optimize the teaching of finance and accounting from the perspective of the importance and diversity of practical teaching.

Keywords: New curriculum reform; Accounting teaching; Practical

Since the implementation of the new curriculum reform, the teaching structure and teaching mode of finance and accounting in higher vocational colleges have been changing and improving, which has a great impact on the traditional teaching concepts and teaching methods. The traditional accounting teaching has the limitation of more theoretical teaching and less practical teaching, leading to the students' full of theory after graduation, but not the corresponding practical skills, unable to quickly adapt to the job. In the new era, we try to make the teaching structure more scientific and reasonable, make the teaching content more up-to-date with The Times, and make the teaching form more colorful, in order to promote the overall growth of students and help them improve their competitiveness for employment.

First, teachers and students should realize the importance of practical teaching

Thought is to promote teachers change the teaching method, promote the students to improve learning methods with the premise of guidance, in the process of higher vocational accounting teaching, teachers must keep the teaching idea of keeping pace with The Times, the students also need to under the new era of teaching ideas have a certain understanding, thus in the process of classroom learning to follow teachers teaching rhythm gives a high degree of coordination, To achieve the purpose of improving the effectiveness of teaching.

1. Break the exam-oriented thought and set up the thought of quality education

At the beginning of the education enterprise in our country, we lack a large school experience, therefore in the teaching system and teaching ideas, and so on to copy the teaching mode of the former Soviet union, today, we found that the old pattern already can not adapt to the new society, teachers and students should break the past test concept, to establish its core literacy teaching concept associated with the new era. In general, accounting for the enterprises and institutions to develop accounting personnel, in terms of unit of choose and employ persons, naturally want to staff a mount guard will be able to complete the responsibility, only the literacy education concept to meet the demand of talents cultivation, so the teachers and students should keep the teaching idea of keeping pace with The Times, common the concept of quality education, Promote finance and accounting to benefit students.

2. Change the simplicity into diversity in teaching

Under the traditional mode, the teaching methods of finance and accounting teachers are relatively simple, which leads to the lack of students' interest in learning and is not conducive to the growth of students' comprehensive ability. Accounting major needs to learn a lot of professional theoretical knowledge, but also need to theoretical guidance and practical operation closely linked, the traditional single teaching mode is not conducive to the connection between theoretical teaching and practical teaching.

Under the traditional teaching mode of accounting, not only teachers have formed fixed teaching ideas, but also students have formed fixed learning ideas and methods. Single learning mode limits the development of students' innovation ability, thinking ability and creative ability, and is not conducive to students' long-term learning and development. At the same time, there is a phenomenon that the traditional accounting teaching pays attention to practical teaching and neglects practical teaching, which is not conducive to the improvement of students' accounting application ability and lacks certain practicability.

Second, carry out diversified teaching to enhance the practicality of accounting teaching

2.1 Carry out group exploratory teaching

Accounting is the basis of the accounting personnel have to learn knowledge, and all money and work is inseparable from the support of basic accounting knowledge, teachers can take in the accounting curriculum teaching team to explore ways to carry

out the teaching, such as, teachers can take advantage of the problems encountered in the accounting field questions, guide the students into groups to discuss on this question. This teaching method can not only activate the classroom atmosphere, attract students' interest in learning, but also improve students' thinking ability and financial practical problem handling ability through discussion and communication.

Taking "accounting of payables" as an example, the main content of this chapter is to explain clearly the concept and meaning of other payables, the financial items contained in other payables, how to carry out accounting of payables and how to complete double-entry bookkeeping of payables. Payables this concept is not easy to understand in a short time, adopts the traditional teaching method of teaching is not easy to achieve the ideal teaching effect, so the teacher can use in the process of teaching team to explore ways to carry out the teaching, make student to teacher put forward the problems were analyzed and discussed, in the process to deepen the understanding and application of the accounts payable. In order to promote the student's accounting and accounting practical operation ability, the teacher can enterprise actual management can happen in the problem as a guide, such as: some enterprise bought a batch of raw materials, a total of 8000 yuan, has received materials, and has opened an invoice, but the money has not settled accounts, right now how should undertake accounting entries? Only, the teacher can guide students to have group discussion, in the discussion process some groups think that accounting entries should be recorded as: borrow raw materials, loan bank deposits. But analysis by other groups found that this was not consistent with the actual situation, because the money had not been paid to the other party, so the lender should not be a bank deposit, but should be a payables; Another group thinks that the money should be paid sooner or later and can be directly credited to the bank deposit. We find that these students' thinking is a typical "non-accounting" thinking. At this time, the teacher will start from a professional point of view, to learn to explain the principle of accounting accounting is to keep an account in accordance with the actual financial business, because the money has not been paid to the other side, the bank deposit did not reduce so the lender can not be recorded as a bank deposit. Accounts payable refers to the amount payable by an enterprise for purchasing materials, goods or accepting labor supply. We find that the unpaid items in the example fit the concept of accounts payable, so the accounting entry in this case should be recorded as: We borrowed raw materials 8000 (indicating the increase of raw materials) and borrowed accounts payable 8000 (indicating the increase of accounts payable under accounts payable item, indicating the increase of accounts payable 8000). This accounting entry is completely consistent with the actual situation. In this process, students improve their thinking ability through discussion and communication; After the teacher's correction and teaching, understand their own mistakes or shortcomings, can be targeted to strengthen, is conducive to students learning practicability.

2.2 Create a situation for teaching

Context creation teaching method has been widely used in the new curriculum reform. This teaching method can help students immerse themselves in a real situation, and help students learn from the perspective of solving problems, learning knowledge and increasing skills. Under the new curriculum reform, which requires teachers in the teaching of accounting practical teaching, more consciously and purposefully enhance students' ability in accounting field, help his career competitiveness and help it enter the society can quickly into the work, after complete the job, less learning time again after induction, decrease the cost of enterprise management. Based on this, teachers can properly carry out situational accounting teaching.

For example, teachers can arrange teachers into a financial office environment before class, and then play a clip of financial work processing in a multimedia way. Students are required to treat themselves as the accounting personnel in the video and deal with the accounting work in the video. The video scenario is: an enterprise borrowings 200,000 yuan from the bank, the loan term is two years, the annual interest is 8%, the interest is paid every month, and the principal is repaid once when it is due. This brushstroke loan applies and build workshop, when loan pays off, workshop is checked and accepted with completion, how ought to make accounting entry?

After the video is played, the teacher guides the students to solve the problems mentioned above. Many students are immersed in the situation, which is helpful for them to analyze and record the business in accordance with the actual occurrence: the accounting entries when borrowing money are: borrowed bank deposit 200,000 yuan and borrowed long-term loan 200,000 yuan; When building the plant: borrowed 200,000 yuan from the construction project under construction to deposit 200,000 yuan in the bank; When drawing monthly interest: 1333 yuan is borrowed from the construction project and the interest payable is 1333 yuan; Monthly interest payment: Borrow payable interest 1333 yuan to the bank deposit 1333 yuan; When the plant is completed and the principal and interest are paid back, the long-term loan is 200,000 yuan and the bank deposit is 200,000 yuan. In this process, students become more and more proficient in the application of accounting entries, which is conducive to the improvement of teaching practicability.

Conclusion: under the new curriculum reform, accounting major in higher vocational colleges should enhance the practicability of teaching, the teachers and students should transform their teaching idea, teacher must have the courage to try new teaching model, students will actively cooperate with the teacher to carry out the teaching reform and innovation, such as situational teaching, group teaching mode to promote the effectiveness of the accounting teaching.

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