

# Problems and Countermeasures of Accounting Practice Teaching in China

Yan Lu

Guizhou University of Finance and Economics, Guizhou Guiyang 550000 China

**Abstract:** In the current educational environment, accounting is loved by students and their parents, and has become one of the popular majors for examination. However, accounting is a subject that not only requires students to fully learn theoretical knowledge, but also requires students to have strong practical operation ability, so it is very important to actively introduce practical teaching in accounting teaching. In the process of practical teaching, students can have a more comprehensive and broader understanding of the accounting knowledge they learn daily, integrate knowledge with practice, and fully think and learn in the process of practical teaching. In this way, students can learn more skills and knowledge that they cannot learn at ordinary times, which is convenient for their future study and work. In the process of practice, students can sum up their own learning methods to improve their thinking ability and practical operation ability, for the future study and work. But in the current accounting teaching in colleges and universities, there are still many problems in practice teaching. In the following, we will discuss the problems facing accounting practice teaching and how to solve the existing problems.

**Keywords:** Accounting; Teaching; Practice

## Preface

In today's era of rapid development, the accounting is not only loved by students and their parents, the social demand for accounting is becoming more and more high, no longer constrained students professional quality, and attaches great importance to students' actual operation ability and self-study ability, so, from the point of view of the current era, practice into daily accounting teaching is very important. The introduction of practical courses in teaching can enable students to better learn accounting knowledge and integrate it [1]. In the process of knowledge practice, it is inevitable that knowledge is sublimated and internalized, which will also help students to better participate in school practice courses. This education mode caters to the requirements of the current era for accounting, and tends to cultivate applied accounting talents. It can better help students learn basic accounting knowledge, improve their practical operation ability, and lay a foundation for their future work development. Therefore, we should recognize the problems existing in the current accounting practice education, and solve the problems, further meet the requirements of The Times, train the application-oriented accounting talents needed by the country, and help the further development and progress of the country.

First, the problems of accounting practice teaching in China

## 1. Backward concept of education

At present, the dominant position in accounting teaching is still the teaching of theoretical knowledge. In the process of education, teachers cannot cater to the development and requirements of the current era. They still teach in accordance with the traditional education methods, which leads to the deviation of students' understanding. Students will think that the subject of class is theoretical knowledge, rather than students' individual. In daily education, most teachers ignore students' independent learning and practical ability, as well as their subjective initiative and dominant position. As a result, students are one-sided in learning accounting theory knowledge and unable to apply the accounting knowledge they have learned to practical operation, which results in inadequate working ability of students. Later, students could not well integrate into the fast-paced and demanding work environment, resulting in misunderstanding of accounting. In class, students while learning the accounting theory knowledge, such as rendering accounting financial statements and books, processing method, the basic conditions are but in reality to solve the problem, students rely on the foundation of theoretical knowledge can't solve all problems, can improve students' personal ability, for the practical field, the accounting subject, Is a big problem [2]. Therefore, practical teaching should be added in the daily teaching process to cultivate students' operational ability and the ability to timely analyze and rationally solve problems, and the cultivation of this ability depends on students' learning of accounting practice.

## 2. The popularization of practical teaching is not comprehensive

Although in today's society, accounting education is constantly changing to meet the social development, there are still some colleges and universities do not offer practical education, and do not realize the importance of practical teaching in accounting learning. These schools and school teachers generally exists in the backward thinking, think that should be in school learning the

theoretical basis of accounting knowledge, improve the performance of specialized courses, focusing on student transcripts of good, not put themselves in for the sake of students, to improve the students' actual operation ability, and no instead think the speaking ability should learn on the job, rather than learning in the university, This also leads to the lack of practical operation ability of students, can not better study accounting knowledge; Secondly, it is precisely because of this wrong idea that practice is not valued in daily teaching, so schools do not offer practical courses. Moreover, practical courses need to have a relatively perfect teaching facilities, which for some economically backward areas of higher vocational school, is a big pressure of teaching, the school because of insufficient funds cannot be carried out in practice course, but practical courses often require more teaching equipment and materials, these for school, are unable to resolve things in a short time, As a result, schools cannot offer practical courses.

### **3. Backward education methods**

Since the practical teaching of accounting has not been put forward for a long time, all schools are in the experimental exploration stage, so the practical education lacks a reasonable teaching system in the daily teaching process. The relevant courses with strong practicality and practical operation in accounting practice are also under great pressure for teachers. As a teacher, we should sum up a set of reasonable and efficient teaching methods and education system in the teaching process, and use this system to teach. In the teaching of practical courses, teachers should control every link, closely link the content of practical courses, and teach and teach in class one by one. However, some teachers do not have such ability. They have not been engaged in other jobs, but become teachers from students. They also lack strong practical operation ability and the ability to solve unexpected problems, which will lead to the failure to promote practical education.

### **4. The teachers' cognition of practical teaching is not comprehensive**

Two, how to solve the problems faced by accounting practice teaching

#### **4.1 Change the teaching methods and ideas of teachers**

Only by cultivating teachers with excellent educational ideas and methods can teachers guide students to better learn accounting knowledge in the education process and internalize knowledge through practical courses. Teachers should not only study and research the good education system and method, also need to improve their skills, teachers should be trained <sup>[3]</sup>, strengthen post learning in practice, improve their professional skills and core literacy, in the study, work experience and lesson, the teacher in improved their skills at the same time also more conducive to education of students in the class. The school can also organize students to study on their posts, and cooperate with local enterprises to conduct regular internal learning and training for teachers and students, so that problems can be found and recorded in time for students to explain in class later.

#### **4.2 Add practical courses**

The arrangement of practical courses in schools must not be simplified, which will lead to students being limited to some simple work. For example, when students learn accounting, they tend to focus on the verification and auditing, but ignore other aspects. This will lead to the lack of professional skills of students in the process of practice, unable to analyze and solve special situations. Therefore, in the course, students should be trained to adapt to the changing situation, the practical courses should be refined and diversified, not limited to one form, but multiple test situations coexist, and students should be trained to actively analyze and solve problems. In addition, the content should be more comprehensive, not only limited to the generation and solution of problems, the content of the class should also be connected with social hot spots, to meet the requirements of The Times, but also improve students' ability to adapt to the situation, and train students' practical ability of accounting.

Conclusion In today's society, to cater for the development of The Times to train accounting practice education, practice education is a very important part of accounting education, is an indispensable part, not only can not be missing, but also in the later development of accounting education needs to pay enough attention to. In this way, students with practical ability, independent thinking and problem-solving ability can be trained to devote themselves to social work and contribute to the further development of the country.

### **References:**

---

- [1] Xu Pingcai, Ye Chenyi, Wei Wei. Problems and countermeasures of accounting practice teaching in Colleges and universities in China [J]. Enterprise Economics, 2010(10)3.
- [2] Chen Hui, LIU Chaoqun, FAN Jun. Problems and Solutions of Accounting Practice Teaching in Higher Vocational Colleges -- Based on the Mode of running school by Vocational Education Group [J]. China Management Informatization, 2013(11)2.
- [3] Chen Qizhen. Problems and Countermeasures of Accounting Practice Teaching in Secondary Vocational Schools [C] Excellent Exchange Proceedings of hunan Vocational Education and Adult Education Association 2012 Academic Conference. 2013.