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 competiveness for employment.

1.1 Carry out group exploratory teaching

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

2. Change the simplicity into diversity in teaching

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 diversified teaching.
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 800 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 yuans 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 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.

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