The Similarities and Differences of Accounting Teaching in Universities Between Mainland China and Taiwan and Their Enlightenment

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Abstract. Cross-strait education exchanges are becoming more and more common; the objective of this essay is to sum up the experience of Taiwan's further-study visits. The method adopted is by taking the accounting—the core of economics in mainland China and Taiwan universities as the research object, from the framework of textbooks, layout of ideas, practice after class, etc. The result being that there are many educative differences that arise from two distinct teaching styles. This is a comparative analysis of the teaching characteristics of cross-strait accounting.

1. Introduction

In recent years, the exchanges and cooperation between the mainland and Taiwan education circles in the form of mutual teacher-student exchanges have increased, which has dramatically enhanced mutual understanding between teachers and students across the Taiwan Strait and has a positive effect on the improvement of cross-strait education standards. The author studied in Taiwan in the second half of 2016. This paper analyses the textbook writing, curriculum and teaching characteristics of accounting courses in Taiwan universities with the accounting teaching of the School of Management of Taiwan University. Taking the accounting courses of colleges and universities in mainland China and Taiwan as the research object, this paper compares the similarities and differences between the accounting teaching objectives and modes of the two places and draws on the experience of accounting courses in Taiwan universities to make some useful explorations for the innovation of accounting courses.

Taiwan's undergraduate system is divided into two types, one is higher education type, such as National Taiwan University, etc. This type of college is characterized by an emphasis on academic research and achievements in the campus, similar to the scientific research institutions in the mainland. The other category is the vocational and technical education, such as the University of Science and Technology of China, Taipei University of Science and Technology, etc. These colleges emphasise teaching and researching, while also making practice as the main line, which is similar to the current application of vocational education in the reform of college education in mainland China. There are more than 90 application-oriented colleges and universities in Taiwan today. The applied-type talents trained by the university have been highly recognized by the society and have become the mainstay of Taiwan's economy and an essential force for industrial development.

2. Accounting Overview

In management and economic higher education, financial accounting is generally divided into three levels: first accounting, intermediate accounting and advanced accounting. In the financial accounting textbook system of each country, the three are the teaching scope of financial accounting [1]. Primary accounting mainly describes the general principles of accounting confirmation, measurement, recording and reporting; intermediate accounting focuses on the public accounting matters of enterprises, and is the application of general theories and methods of financial accounting; advanced accounting focuses on the accounting treatment of particular issues in the
business process. Due to the primary and practical content, primary accounting has become one of the compulsory courses required for the professional management of economics in colleges and universities. In the accounting courses of non-accounting majors (such as management majors, economics majors, etc.), the junior accounting and some intermediate accounting contents are generally referred to as accounting courses (starting now referred to as accounting).

As a critical course in the study of economics, accounting is a core professional foundation course for accounting majors. It is a pre-requisite course for studying intermediate financial accounting, financial management, auditing and other professional courses [2]. Accounting educators have published a large number of excellent textbooks and have devoted many efforts to the construction and improvement of accounting courses. However, as an introductory course to open the door for students, the accounting materials at home and abroad are constant although their format might be changing. From expounding the basic principles of accounting, under the premise of continuing operations, the various funds of commercial activities, the method of accounting technology processing for different economic business processes and cycles are carried out, and the business information is transmitted to the public in the most understandable and straightforward accounting language. Due to the different backgrounds, teaching concepts and teaching methods, cross-strait education also has significant differences in the same course of teaching content.

3. Analysis of the Commonness and Difference of the Contents of Cross-Strait Accounting Textbooks.

The globalisation of accounting standards leads to the convergence of textbook content. When looking at the published Chinese and foreign accounting textbooks, it’s not difficult to see the compliance with the International Accounting Standards Framework and Regulations. The compilation of textbooks for accounting in various countries also shows a certain degree of commonality. That is, the overall thinking is financial accounting theory guidance, finance Report project analysis and deconstruction. The financial accounting theory guide includes a relatively complete basic theoretical system consisting of the basic concepts of financial accounting, accounting objects and functions. It aims to analyse and evaluate the contents of the entire accounting report system and evaluate the implementation of existing accounting standards. The analysis and deconstruction of financial statement items are guided by the theory of financial accounting, according to the orderly arrangement of the importance and timeliness of accounting statements, and the accounting-specific processing method is used to calculate the daily production and operation activities that the enterprise can express in currency. The combination of theory and method constitutes the overall content of accounting textbooks, and the technique guides the relationship between the guidelines and actions of practical operations.

Differences in education systems result in differences in accounting materials. Due to the inconsistency between the education system and the teaching methods in the two places, the difference between the textbook structure and the content order is also displayed in the more obvious way. The teaching order of financial accounting statements in the textbooks of the two places is one of the most significant differences, reflecting the different emphasis of the accounting teaching objectives of the two areas.

Taiwan accounting textbooks generally introduce financial accounting statements and then report specific items. That is to say, after explaining the basic concepts of accounting and the underlying theory, the relevant contents of the accounting statements are introduced and exported. This order follows the principle of seeking usefulness of accounting information in accounting standards. It starts from the accounting result-accounting statement and leads students to face and understand the vital part of accounting work—the financial accounting reporting system in mind. It helps to achieve a holistic understanding of the financial accounting system at the beginning of the course of learning and to understand the importance of information that accounting information can bring to users. Objectively speaking, this kind of chapter layout is difficult in actual teaching. It is mainly reflected in the financial statements that students first contact with the accounting work results when they are not familiar with the various items in the report. They will instinctively think that the
accounting statement items are all accounting is. They tend to ignore the internal stipulations of learning the overall business activities and changes in the number of accounting items.

Moreover, Taiwan's accounting textbooks have a lesser expression of professional knowledge, and sophisticated reporting items do not necessarily find corresponding knowledge points in the books. This may lead to students' specific fears and learning interests, which is also the case for many teaching materials in Taiwan. The reasons for referring to books and articles are listed at the end of each chapter.

The basic accounting textbooks in mainland China are basically to learn accounts and books, etc. After learning these financial statements, the financial accounting statements are completed step by step according to the levels of the accounting procedures, which is more conducive to students familiar with accounting terms. Moreover, the processing method, from one point to the whole picture, they can understand the meaning of financial statements and project connotation. It strengthens students' understanding of the entire accounting process. This kind of teaching method does not reflect that the accounting statements representing the overall view and are the total reflection of economic activities so that the students have the trouble of fragmentation of knowledge and fragmentation of content when learning to account.

4. The Different Styles of Accounting Textbooks.

In comparison, a fundamental feature of textbook writing in Taiwan is that it is straight-forward easy to understand. At the beginning of each chapter, there is a description of the real case that is closely related to the content of this chapter. The knowledge points and business question analysis that need to be mastered in the example run through the whole chapter, which is equivalent to the entire episode learning mainly to solve the problems raised by the case. Such an arrangement greatly awakens the students' desire for knowledge and enthusiasm. It also highlights the authenticity and learning appeal of the content of the textbook and combines the boring accounting theory with the practical business solution. Looking at China's accounting textbooks, most of the textbooks are full of standardised language and professional vocabulary, and rarely consider the professional academic foundation of beginners.

What is more noteworthy is that there are fewer cases in the book, and the selected cases are mostly based on fake enterprise names, virtual data and examples. Due to the incomplete information disclosure law of listed companies in China, the authors of the textbooks are generally reluctant to use real cases in consideration of relevant legal responsibilities. In the long run, students lack a sense of substitution when learning relevant knowledge points. They cannot understand the relevant learning content and might feel that accounting courses are boring. They also cannot stimulate learning interest and enthusiasm. The question of how to introduce real and vivid cases in textbooks should attract the attention of Chinese textbook writers.

5. The Diversity of Textbook Contents.

As far as the after-school exercises are concerned, the preparation of textbooks in our country is relatively simple, with a single form and a small amount of questions. The amount of post-class exercises in Taiwan textbooks is relatively large, and the types of questions vary widely, reflecting the practicality of applying to learn. The kinds of problems that students practice include theoretical explanations, case studies, report preparation, case discussions, etc., for students at different levels to practice. There are also a large number of financial information templates such as accounting statements of Fortune 500 companies as extracurricular learning materials for students to explore and analyse, to exercise students' logical thinking, assisting spirit and professional language expression ability. University teachers in Taiwan believe that university education should be able to quickly and timely adjust to talent training and cultivate college students' ability to use science and technology [3].

As for the characteristics of the arrangement of accounting teaching content in Taiwan, the teaching time is extended, which is good for students to absorb and digest.
Universities in Taiwan pay more attention to the time invested in professional main courses than those in Mainland. Generally, non-accounting majors use two semesters to study accounting courses. The extension of the teaching interval can enable students to have enough time to complete their studies. The necessary professional learning is relatively, and the quality of teaching can be guaranteed. At the same time, maintaining the dynamic process of teacher-student contact and interaction for a long time is beneficial for teachers to complete teaching arrangements and to satisfy students' doubts and answers to the greatest extent. The auxiliary teaching in Taiwan's curriculum arrangement is also worthy of reference. The auxiliary teaching is characterised by flexible learning. The faculty arranges teachers or teaching assistants to use the weekend and after-school time to answer questions to the class. This system can help students who have difficulties in professional learning or students who have blind spots. It also provides an additional learning opportunity for professional content under the guidance of a teaching assistant. Taiwanese universities encourage academic research on teaching and learning and have studied ways to promote teaching, taking into account the coordinated development of teachers' teaching and research capabilities [4].

6. The Different Levels of Emphasis of Teaching on Professionalism.

In comparison with the two places, Taiwan's accounting theory focuses on the interpretation of financial concepts, while the specific treatment of the accounting business is weak. The accounting treatment of economic activity reflected in the textbooks is not much. Most of them only involve simple accounting entries. The textbook theory or principle is the focus of professional learning in both textbooks and classroom lectures. The understanding and mastery of principles and theories are not the accounting of specific economic operations but through the use of a large number of cases of multi-level and multi-dimensional practical exercises.

In contrast, domestic textbooks emphasise the accounting treatment of economic business. The proportion of entries and deduction exercises is considerable. The focus is on improving students' ability to handle repetitive financial business, similar to the training of a skilled trade.

In the compilation of textbooks, it can be found that there are many pages in Taiwan textbooks, and the theoretical analysis part of them is relatively substantial. It compares the different viewpoints of scholars of various schools, and the complicated business involved is not much. The textbooks of domestic textbooks are not too thick. The general introductions in the textbooks are so far, and the actual operation content is more, mainly the development and demonstration of China's corporate accounting standards. The characteristics of the two types of textbooks have their advantages and disadvantages. Taiwanese students often worry that the profound theoretical theory can't grasp the key points. The calculation of technical accounting is simple but not in-depth; domestic students think that the academic study is smooth and concise, but the practical operation drills are too tricky. If we combine the advantages and disadvantages of cross-strait textbooks, we not only emphasise the importance of theoretical learning but also the practical ability to cultivate. We should not be constrained by theory or instrumentalism and incorporate the perception that management is art into accounting teaching. Teaching and learning are freely retracted.

7. The Diversification of Course Assessment Forms.

The curriculum assessment of colleges and universities in Taiwan is diversified, and the autonomy of the teachers is relatively high. Teachers can freely choose the form of examination. You can take the final exam paper for the final exam, or the class teacher can provide other options for the assessment method. The same teacher can also make different final exams according to the different situations of the students. The ratio of the usual grades, attendance scores and test scores in the final grades are also determined by the class teacher as appropriate [5].

Cross-strait accounting courses have specific differences in the content of textbooks, the style of writing and teaching methods, and each has its advantages and disadvantages. We should learn from
the excellent teaching methods and methods in Taiwan education to falsify the truth to improve our teaching standards.

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