Research on the Teaching System of Accounting Major

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Abstract. In China's higher education planning, universities should aim at training applied talents with practical abilities. In the teaching design of accounting specialty, applied talents should be regarded as the teaching focus and characteristics. Scientific and rational design and reform of the teaching system of accounting specialty and practical teaching as an important part are of great significance to the cultivation of accounting talents. Starting from the structure of Accounting Specialty in China, this paper probes into the current teaching mode of Accounting Specialty in China, and puts forward corresponding improvement measures.

Introduction
In recent years, the scale of undergraduate education in China has shown a flourishing trend. Accounting is a popular subject, which has been opened in more than 600 schools, the number of students in this subject is very large. The society has a great demand for accounting professionals and the requirements are more stringent. Now the job requirements for accounting professionals are not only theoretical, but also pay more attention to students' ability of accounting practice. Therefore, for colleges and universities, it is of great significance to design the teaching system of accounting specialty. The professional system of accounting mainly includes four aspects: professional course structure, classroom teaching, practical teaching and teachers' ability. This paper will discuss the current situation of accounting professional teaching system from these four aspects, and put forward corresponding suggestions to improve the teaching quality.

The Teaching System of Accounting Major

The course structure
Every university's training plan for accounting major changes every year. For accounting major, basic courses, compulsory courses and elective courses are often offered. The major basic courses are mainly accounting principles and basic accounting. The compulsory courses include intermediate financial accounting, cost accounting, advanced financial accounting, financial report analysis and financial management. The optional courses are mainly centered on marginal courses related to accounting, such as international accounting. At present, the setting of professional courses mainly focuses on theoretical knowledge learning, and few courses are specially applied to the financial practice of enterprises. This makes students know nothing about the accounting knowledge of special industry. In addition, many universities do not update their textbooks in time and their teaching content do not keep pace with the times.

The classroom instruction aspect
Accounting is a very rigorous subject. In classroom teaching, it is often a traditional teaching method, the teachers teach knowledge points, and students take notes. Simple theory teaching cannot meet the needs of the new era. The old textbooks still exist in schools with weak teaching ability. Books are often not updated in time, and traditional teaching is not conducive to the exercise of students' autonomous learning ability. The teacher talks in front of the classroom, but most of the students do not listen to the class, resulting in low teaching efficiency. Such teaching often leads to the reduction of students' awareness of learning and learning efficiency, these students
cannot be fully trained. In addition, in traditional classroom teaching, if students do not cooperate with teachers to carry out teaching activities, it is easy to attack the enthusiasm of teachers in class, which will make accounting teaching worse.

**In terms of practice teaching**

In the university teaching plan, the theory teaching cannot meet the requirements of personnel training. Practical should be set in teaching. The current teaching mode in our country mainly focuses on teaching, supplemented by practice, and focuses on personnel training objectives, curriculum system and curriculum content, teaching methods and means, and textbook construction. Formally, it basically meets the requirements of undergraduate education, but in fact, many colleges and universities have not invested enough in the construction of practical teaching in the teaching of accounting specialty, and teachers' practical ability is insufficient, the foundation of practice in schools is weak. Generally speaking, the weak foundation of practical teaching is the main problem faced by Chinese universities in accounting education. The improvement of practical teaching content is bound to be the focus of the teaching reform of accounting major in universities. Only by strengthening practical teaching in universities can more applied talents be trained.

**The Teachers' Teaching Ability**

From the allocation of university teachers in China, professional teachers often employ highly educated accounting professionals, but from the perspective of the composition of the teacher team, there are still relatively insufficient teachers. In the allocation of teachers, the number of teachers with practical experience is often small, and most of them are theoretical talents. In addition, in the training of teachers, universities generally encourage teachers to publish academic papers in high-end academic journals at home and abroad, but pay less attention to the quantity and quality of teachers' teaching activities, and the improvement of teachers' teaching ability, which results in the contradiction between teaching work and academic research. Promoting teaching ability should be the key content of University teachers' training. Only by improving teacher's teaching ability can excellent students be trained. The training of professional teachers will play an important role in improving the accounting teaching system.

**Relevant Suggestions on Accounting Teaching System**

**Increase practical courses**

Accounting students can learn all kinds of financial accounting methods through practical courses, and in the practical courses can increase the personal accounting ability, but also improve the business ability to deal with emergencies. By collecting the information of each university, we can see that the compulsory course of accounting major in our country's universities is in a long-term stable state, and has hardly changed substantially in the past few years. In order to train accounting talents with practical ability, when offering courses to students, universities should add several practical courses to compulsory courses to train students' accounting ability. Through the study of many practical courses, students can adapt to various types of work immediately, and have more experience in future financial work, so that they can become applied talents.

**Optimizing Classroom Teaching Model**

Traditional classroom teaching is out of date. Multimedia equipment in classroom should play an important role in modern teaching. Modern accounting teaching should use micro-courses and flip-flop classes in teaching. This new teaching method can effectively promote knowledge imparting. The new type of classroom teaching focuses on training students' after-class learning ability and thinking ability. Students' theoretical learning mainly focuses on after-class, knowledge and skills upgrading in the classroom. Traditional teaching methods are facing unprecedented impacts and challenges. Apply the new teaching methods such as micro-course and flip-over classroom to accounting classroom teaching with the times, it's a great significance to promote the innovation of accounting education and the cultivation of accounting professionals.
Strengthen Practical Teaching

There are two ways for universities to strengthen practical teaching methods. Firstly, the combination of in-class knowledge and extracurricular comprehensive experiments. After students complete the classroom teaching, organize students to carry out extracurricular practice activities, and select competent teachers to guide and manage them. Secondly, the combination of school practice and social practice. After completing the theoretical course, the students should arrange time for them to take the task to the enterprise to carry out the key practice, truly combine theory with practice, and apply the knowledge they have learned to practice. Students with practical ability are more likely to adapt to the accounting system of various industries, they can quickly become an excellent accountant and do a good job of financial work for enterprises.

Improve the construction and training of teachers

Teachers are carriers of professional knowledge and organizers of classroom, they play an important role in accounting teaching. Universities should strengthen the training of existing teachers, and formulate relevant policies to attract high-level teachers. Colleges and universities should provide teachers with various opportunities to participate in training, further education, seminars, inspections, exchanges and other activities, and formulate corresponding workload, professional assessment and technical grade promotion measures to mobilize the enthusiasm of teachers, and promote the improvement of their practical teaching level. In the cultivation of accounting teachers, a more balanced allocation of time between research and teaching can promote the quality of young teachers and improve the quality of teaching.

Summary

The level of higher education in China still lags far behind that in western developed countries, while learning from the western educational system, the development of higher education in our country should be reformed in accordance with the actual situation. Universities should keep pace with the times and train professionals needed by the society. In the teaching scale of accounting specialty, Colleges and universities need to improve the conditions of teaching infrastructure construction, universities should not only increase the investment in the construction of this discipline, but also strengthen the allocation of professional teachers. In addition, universities need to increase the "soft power" in the training of students. In the process of teaching, according to the characteristics of the specialty, we should set up the teaching content reasonably and improve the teaching mode, combine theory with practice, and create social practice opportunities for students as far as possible. Improve students' professional course performance and practical work ability, Universities can train excellent accounting professionals for the society, so that the accounting industry can flourish.

References