

2014

BioTechnology

An Indian Journal

FULL PAPER

BTAIJ, 10(20), 2014 [12135-12139]

New exploration on accounting practice teaching mode based on work process

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ABSTRACT

The accounting practice teaching reform is one key part in the accounting specialty teaching reform of higher vocational institutes. Reinforcing accounting practice teaching and studying the practice capability of students not only cultivates innovation capability of the high-quality accounting talents, but also improves the employment rate of the students of higher vocational institutes. This paper explains the important meaning of the accounting practice teaching of higher vocational institutes, analyzes the weakness in the accounting practice teaching, and discusses the accounting practice teaching mode with occupational capability improvement as the core based on the work process.

KEYWORDS

Accounting; Practice teaching; Work process; Thinking.



Higher vocational education is a new talent cultivation mode. "Guide on Reinforcement of cultivation of higher vocational and higher technology education talent" issued by Ministry of Education points out that the basic features of the cultivation mode of the higher vocational and higher technology education talent is that "student's knowledge, capability and quality structure and cultivation scheme should be designed with cultivation of higher technology application professionals as the root task, adaption to the social requirement as the target and cultivation of technology applications as the mainline. The graduates should grasp proper foundational theory knowledge and have stronger technology application capability, wide knowledge and high quality", so the higher vocational education is based on the capability and aims to cultivate the senior application and skill talents. The accounting practice teaching is very important in accounting teaching and is very meaningful for quality of the cultivated accounting talents.

MEANING OF REINFORCING THE ACCOUNTING PRACTICE TEACHING OF HIGHER VOCATIONAL INSTITUTES

The practice teaching is one important step in accounting teaching of higher vocational institutes

With quick development of market economy, the requirements for the accounting talents on the economy market change much. The accountants not only grasp the business conditions of companies, but also have comprehensive management capabilities for financial risk evaluation, financial analysis and investment and financing decision and recommendations. The accountants can flexibly apply the related professional accounting knowledge according to the specific conditions and can solve practical problems based on the stronger vocational determination capabilities. To cultivate the application accounting talents adapted to the social requirements, the theoretical knowledge and skill should be taught to the students and the actual operation capabilities should be cultivated in the professional teaching of the higher vocational institute. Otherwise, only theoretical knowledge and skills can be taught in a rigid manner because most students are lack of the social practice experiences. it is impossible for the cultivated students to become the high-quality and inter-disciplinary talent talents required by the society, so the practice teaching is very important and the accounting practice teaching step should be focused.

The practice teaching is an effective means to reinforce the vocational capabilities of students

The practice teaching can effectively assist students to deepen understanding on the theoretical knowledge and form correct value orientation capability. The higher vocational education focuses on cultivation of the students' practice capability and provides many opportunities for the students to join in the social practice, work in studying, and take a part-time work, so the students can get some work experiences and actual work capabilities in the institute. Only if the students of the higher vocational institutes deeply work and know the society, they can enhance their sense of mission and responsibility and erect the correct world view, philosophy and value view. The practice teaching is the main platform to realize personalization and socialization of the students and is the key for the students to transform from the subjective self to social self. The practice teaching explores a road for the students to fully exert their personalities, so the practice education meets the education law and talent growth law and becomes the new means and new field to combine the "education with the production labor".

Practice teaching is one important measure to improve accounting teaching quality

Accounting is a very practicable economy management subject. The students majoring in the accounting specialty not only grasp rich theoretical knowledge, but also have stronger actual operation capability. To reach these requirements, the theoretical teaching is not enough. With practice teaching, students can form a concrete and intuitive recognition on the abstract concept in the accounting theory teaching and improve the learning interests of students. The teachers should instruct the students to automatically practice accounting, closely combine students' theoretical knowledge with the practice, improve its practice operation capability, and further form a systematic and whole recognition on the accounting and accounting occupation, so the teaching and studying can promote each other and the accounting teaching quality can be further improved.

MAIN PROBLEMS IN ACCOUNTING PRACTICE TEACHING

It is difficult to improve the practice training level due to limited learning time

The businesses of the enterprise accounting department are very confidential. It is difficult for students to grasp the whole accounting system in company's practice, so most students can realize the practice training at the accounting simulation lab in the graduation practice. In addition, the students complete practice before graduation, so the theory is separated from the practice. Now the students can only know use of vouchers via the practice teaching materials in the accounting practice and complete registration of the account book via the instruction and guidance of the teachers. Students do not know how are the true vouchers made and transferred. The documents on the practice teaching materials are made according to the idle mode, so they are different from true business. In recent years, although the practice teaching of the accounting informatization is focused, the basic accounting is completed on the computers. The exercise are only performed on the accounting processing, salary check and reporting system. Generally one student simulates to complete work on all

posts from the account creation to report, which is significantly different from the actual informatized accounting and management flow of companies.

The perfect and standardized practice training materials are lack and the learning enthusiasm of students is not high

The current accounting practice training materials include many problems. First, the practice training contents are old, are not hierarchical and purposeful, and do not adapt to the accounting regulations, rules and related laws. The proper accounting simulation materials are too few. Secondly, the selected business types are single and modular and can not reflect different complicated economy problems in the accounting. The teaching materials are not purposeful, so they can not effectively improve comprehensive knowledge application capability and actual problem solution capability. E.g. count and draw bad debt preparation part by using the accounts receivable balance percent method, count and draw and write down bad debt, prepare for stock counting and drawing and stock price drop, count and draw, write down, fully write down or partially write down in some cases. Students can only know how to do exercise, but they can not fully understand its meaning and processing reason. Thirdly, the teaching materials are lack of the hierarchy. e.g. “Foundational accounting” practice is very difficult, the “financial accounting” practice training time is short and the documents are singular. Generally the simulation requires student to complete a circulation from voucher to account book and report and the auditing and supervision steps are ignored, so the students ignore auditing and supervision in the accounting business.

The practice teaching contents are singular and the comprehensive capabilities of the students can not reach the training target

The accountants have double identifies in practice work of companies. They are trusted by the investors to provide the related accounting information for maintenance and appreciation of values of assets. In addition, they are employed by the company’s managers to provide related information on the business and management activities and provide recommendation for business decision. When different parties have interest conflictions, the accountants should reasonably select related accounting policies, accounting processing procedure and accounting method, correctly process interest relations among the state, investors, manager and employees, and mediate the conflictions, so the accountants should have the comprehensive capability of solving the actual problems. Now most accounting simulation labs are based on the manufacturing industry companies and are restricted to the accounting. The practice of the accounting, financial management, auditing and tax are few in other industries, so it is difficult to cultivate the students’ comprehensive capability of solving problems. In addition, the latest accounting practices can not be tracked. in recent years, with promulgation and implementation of the new accounting rule and application of the modern information technology in accounting, the accounting practices are continuously developing. The practice teaching contents lag behind the social practices due to non-smooth channels and weak policies.

It is difficult to construct the practice training base outside the campus and the practice training effect is worse

The higher vocational institutes pay much efforts in reinforcing cooperation between institutes and enterprises and have signed the practice training agreement with many companies. The accounting information is confidential in enterprises, so it is difficult to get the true original information and only partial application information is obtained. The copartners are not will or have no driving to become the accounting practice base of the higher vocational institutes due to unequal revenue and payment of the copartners and other reasons. The cooperative companies always emphasize reasons and do not care the practices, so the out-campus practices have no actual effect and the student’s practices can not reach the expected target.

The instructors have limited practice experiences and it is difficult to improve teaching quality

The accounting practice instructors not only have the higher accounting theory knowledge, but also grasp the rich practice experiences. Most accounting teachers are directly employed from the graduates. Although they have rich accounting theory knowledge, these instructors are lack of the experiences in the true economy activities and the accounting practice capability. In addition, the age structure of the instructors is not reasonable and the old teachers with actual work experiences are lack. Based on the current conditions of the practice teacher, it is difficult to make the practice teaching of the accounting specialty reach the expected effect. Especially they have no deep understanding on the deep influences of modern information technologies on accounting field, so it severely affects the practice teaching quality. The teacher structure should be adjusted and the lecturers should be assigned to different companies or accounting firm to improve the practice capability according to the requirements of engineering and learning combination, which is very meaningful.

THINKING OF ACCOUNTING PRACTICE TEACHING MODE BASED ON WORK PROCESS

Lock the cultivation target of accounting specialty and increase proportion of the practice teaching

As the accounting specialty of the higher vocational institute, how to cultivate the characteristic accounting talents is the key problem for the accounting specialty teaching to solve and is also very hard task. Now the higher vocational institute proposes the target to cultivate the application-type talents for accounting specialty by reinforcing the practice teaching step and cultivating the higher practice capability. Cultivating not only focuses on the theoretical teaching of the accounting specialty, but also reinforces the practice teaching of the accounting specialty and practice operability operation of the

students for cultivating the application-type accounting talents. we should adjust the teaching plan of the accounting specialty and focus on the percent of the practice teaching in the whole teaching plan, so we can reach the training target.

Establish scientific practice teaching system with the accounting work as guide

(1) Prepare the teaching outline and teaching plan of the practice courses: To reform the organization mode based on the chapter division, the courses should be organized by the related professional technology knowledge, skills, vocational determination capability required for the students and should be divided into different project modules by the work steps. The teaching method should be adapted to the teaching contents. The practices should be drilled by the project modules and be for different posts in order to improve the business skills of the students.

(2) Reform the setup of the accounting courses: The first part includes the professional foundational courses such as “Foundational Accounting”, “Statistics Foundation” and “Finance and Banking”. The second part includes the kernel professional courses such as “Financial accounting”, “cost accounting”, “Computerized accounting”, “Finance management”, “Advanced financial accounting” and “Auditing”. The third party should include the related courses such as “Enterprise management”, “Marketing” and “Tax foundation”.

(3) Organize and prepare fine teaching materials: the teaching materials of the accounting practice courses should be guided by the work process and should be designed into several specific work items according to the accounting business to grasp. Based on the accounting work post setup, the practice contents should be designed according to the accounting post business. The teaching materials should be divided into the post project modules such as cashier, settlement, stock, asset, capital, financial achievements and chief accountant. The new knowledge, technologies and method in the business operations should be integrated into the teaching materials to make the teaching contents approach to the actual accounting posts. The teaching method should be flexible. In addition, other highly practicable teaching materials can be selected to improve the teaching quality.

(4) Reinforce cultivation of the tutors: the practice teaching instructors of the higher vocational institutes are mainly professional teachers. Their teaching tasks are heavy and have limited vigor and practice experiences, so they are difficult to meet the practice teaching requirement. The practice capabilities of the teachers should be trained. A long-term mechanism should be established to encourage the teachers to practice in different companies on schedule, so the teachers can practice the actual flow in the company’s accounting and improve their business skills. The teachers are encouraged to participate in the corresponding professional technology qualification examination, get the qualification certificate and become the “double teaching capability” teacher. In addition, the accountants of the companies can be employed to guide the accounting teaching practice, so the teachers and students can benefit from it.

STRENGTHEN PRACTICE TEACHING INSIDE CAMPUS

First, establish perfect in-campus practice teaching facilities, including manual simulation lab, accounting information lab and sand TABLE simulation lab. All labs should be configured with the required hardware, software and material. Especially the lab data should be based on the actual accounting data of companies. Secondly, Establish a better practice teaching mode. The simulation practice mode is sued. The simulation practice can be scheduled on three phases. The phase I indicates the practice on the foundational accounting courses. The courses focus on the foundational accounting theory and basic operation method. The teaching key is to strengthen the training on the voucher, accounting and TABLE, so the students have preliminary understanding on the accounting circulation and basic business. The presentation and exercise should be combined and the evaluation is performed to combine the theory with the practice seamlessly, so it can achieve better teaching effect and lay foundation for learning in future. Secondly, perform practice training on the kernel professional courses. They mainly include “Financial accounting”, “Cost accounting” and “Computerized accounting”. These courses should be divided equably into the theory teaching and exercise and practice training. One-week central practice can be scheduled at the middle of this period or at the end of this period. The accounting simulation labs should be used. The practice students are divided into different groups and are assigned with different posts to simulate the true operation environment and business flow in companies. The key is to train the filling method and auditing method of different vouchers and voucher keeping and transfer method and procedure. The students should create accounts, register account and prepare reports according to the identified accounting procedure to complete whole accounting work. Thirdly, perform comprehensive simulation practice. The students should complete manual operation and computerized operation training, so the theory knowledge of the students are more solid. The actual operation skills are more skillful and can be qualified for the accounting work after graduation.

FOCUS ON OUT-CAMPUS PRACTICE TRAINING

A complete accounting teaching practice and student employment practice base should be established outside the campus, so students can study at different posts of the companies. It is necessary to strengthen the cooperation between companies and institute, gradually establish mutual trust and assistance cooperation and realize both win. The out-campus practice training management should be reinforced. The corresponding evaluation regulations should be established to ensure practice opportunity of the students and improve the practice training quality, so students can directly contact the actual

business of companies, better understand and grasp the lean theory knowledge and improve the accounting business skills much according to the practice training plan prepared by the institutes under the guidance and assistance of companies.

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