

Course Development of Finance and Accounting Based on Analysis of Typical Tasks

-- Take the "Basic Accounting" Course in Higher Vocational Colleges as an Example

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Abstract

With the rapid development of society, the demand for talents and the requirements for training have gradually increased, and it is particularly important to accelerate the reform and development of vocational education. Vigorously promote the reform and development of vocational education, and promote the reform of related courses is one of the important ways to realize the sustainable development of the country. An important step to promote the development of vocational education is the curriculum development of vocational education. Aiming at the current situation of accounting professional talent training in higher vocational colleges, innovating curriculum development ideas, focusing on the core competencies required for careers and positions, and expanding to the development of curriculum standards, teaching resources, and implementation evaluations. "Accounting" course development model.

Keywords

Vocational Education; Curriculum Development; Typical Tasks; Basic Accounting.

1. Introduction

Higher vocational education in my country started late, and the large-scale development of vocational education was around the 1980s. Affected by the concept of general higher education, there are certain deviations in the talent positioning and teaching of higher vocational education in the field of higher education in my country. Traditional education emphasizes the systematicness and integrity of knowledge, ignoring the practicality of knowledge and vocational education courses. The particularity of this will cause problems in the curriculum development of vocational education. Curriculum teaching is the basic link for cultivating talents, and a perfect curriculum system is essential to building a modern vocational education system. The "Basic Accounting" course is a compulsory professional course for first-year students in higher vocational colleges. It guides students to initially possess accounting thinking, understand basic accounting theory, and train practical skills. However, the teaching of "Basic Accounting" in most vocational colleges is still dominated by classroom teaching, and practical operation teaching is perfunctory, which makes the teaching of the course not reach the desired effect. With the continuous advancement of vocational education in our country, many schools have explored curriculum reform. Higher vocational colleges cultivate skilled talents. This requires curriculum development to be changed according to the specific conditions of the school and professional related capabilities.

2. The Status Quo of Curriculum Development in Vocational Colleges in Our Country

The goal of higher vocational education is to train high-level professionals with certain practical skills. Vocational education points to a certain profession, and requires students to master theoretical knowledge and possess practical skills for professional posts. To be able to solve the related problems of professional ability, it is required that the professional curriculum system and the post group should be connected to a certain extent, and the professional knowledge learned by the school can be applied to the post. To apply and transform this knowledge, we must start with the development of the curriculum [1]. Vocational education is different from ordinary education. It can not only focus on the universality and theory of knowledge, but also on vocational. Vocational education courses are affected by ordinary education and adopt a curriculum organization based on knowledge structure. Curriculum development is also a copy of common courses. There is no suitable course development for the development model.

In the course of the development of higher vocational education courses in my country, various types of courses have gradually appeared. The courses have shifted from focusing on theory to focusing on practice. With the continuous exploration of work tasks, vocational capabilities, and knowledge of work processes in higher vocational education, vocational education The curriculum development system is also gradually improving. The practice-oriented vocational education curriculum development method is mainly through the implementation of practical expert seminars to carry out job task analysis and analyze vocational ability. The analysis of typical job tasks is based on the mastery of unique knowledge in the profession, such as the work content, methods and tools in career development. With the help of practice experts in the industry to review careers, look for differences that can promote career development. According to the job cognition, analyze the related professional ability in typical job tasks, and transform the tasks into curriculum items that are in line with professional development and student learning [2].

3. Problems in the "Basic Accounting" Course

3.1. Single Teaching Mode

The teaching mode of this course is still biased towards traditional teaching methods. Now our country is in a period of rapid development. The production and operation models of various enterprises have undergone some changes, and the requirements for accounting practitioners have also changed to some extent, but the teaching mode is not Change accordingly. For example, the current "Basic Accounting" course in higher vocational colleges is still teaching the theory while showing relevant PPT content. Students passively accept knowledge indoctrination, complete semester required homework and final exams, this course is finished. This method will make students lose their interest in learning and fail to achieve the desired effect of learning and training.

3.2. The Misplacement of Theory and Practice Teaching

Take the "Basic Accounting" course as an example. This basic course will set up basic accounting theory, accounting subjects, accounting vouchers, account books, accounting and reconciliation methods, and accounting for the main business of the enterprise. Among them, business-related economic business accounting is the most difficult point in teaching, which should occupy more class hours, which is conducive to lay the foundation for the learning of intermediate and advanced accounting knowledge in the future. However, in actual course learning, teachers often focus on teaching accounting subjects, bookkeeping methods and other basic content, ignoring the later application of financial statement preparation content, resulting in poor

grasp of the key points of the course and poor course effect. Facing the current requirements for high-quality and highly-skilled talents, higher vocational colleges will generally add practical training courses to teaching, and promote the reform of teaching, learning, and doing integrated courses. Accounting students will take the "Basic Accounting" course in the first semester Study, in the next semester, relevant accounting training courses will be opened, and the accounting operation practice will be simulated in the training, but in terms of company business accounting, it includes filling in vouchers, general sales accounting, prepaid purchases and purchase returns, and accounting Etc., the hours of the training courses are not enough, and most of the time in the training courses is to fill in the accounting vouchers and register the accounts. This will make some students lose their interest in professional practice. In the final accounting and preparation of financial statements, Many students will plagiarize the answers of others or wait for the teacher to announce the correct answer to deal with, which makes the professional training courses not reach the ideal effect, and there is a certain deviation between theory and practice^[3].

3.3. Teachers' Lack of Practical Experience

Accounting majors value practice. From "Basic Accounting" to "Advanced Financial Accounting" and other auxiliary courses, teachers are required to have sufficient theoretical knowledge and practical experience so that they can better impart knowledge. In recent years, the threshold for introducing teachers in some colleges and universities has increased, but some teachers have no relevant practical experience after graduation, or the practice of some experienced teachers cannot keep up with the development of the times, so that the theory and practice cannot be combined, causing students Misunderstandings in the field of accounting work and study. Some colleges and universities have realized the existing problems and started to encourage teachers to strengthen their practical experience in a planned way. However, there is still a certain distance between the experience construction of the teaching team and the actual course teaching.

4. The Significance and Ideas of Implementing Typical Task Analysis in the Development of Accounting Professional Courses

A typical job task (professional tasks) describes a complete work process, reflecting the specific content of professional work and the significance and role of the task in the profession. It is a specific work field of a profession and also constitutes vocational education. It is a course of study in the field of study, which is the basis for the design of study tasks in higher vocational colleges. A typical work task is to present different tasks at each stage of the learner. From novice to expert, the task will be different according to the career stage and development. With the characteristics of the work task, the process from work activity guidance to knowledge guidance, Curriculum teaching knowledge is getting deeper and deeper. Implementing the curriculum development of typical job task analysis can improve students' practical work ability. The accounting professional curriculum development based on typical work tasks will adopt a different teaching method from the previous ones. In traditional teaching, most teachers unilaterally transfer knowledge, and students are only responsible for dictation and recording. Even if the teacher joins the case analysis teaching method, it is only limited to auxiliary teaching. It is just to help students better understand the concepts related to economics and business. This method cannot allow students to apply their knowledge to their jobs. The previous course teaching model did not analyze the required abilities of accounting professionals in depth and then apply it to the course development accordingly, leading to deviations between what the students learn and what they actually use [4].

"Basic Accounting", as a basic core course for accounting-related majors, has a strong foundation and comprehensiveness. The school team should go deep into the company to

conduct research, and select practical experts in the accounting industry through multiple observations and interviews to form a typical task analysis team, describe the work in the form of typical tasks, and provide a basis for the induction and design of the curriculum system. Typical job tasks are for multiple positions rather than a single specific position, so students can engage in accounting and related occupations in different positions and job groups after completing the analysis and learning of typical tasks. After completing typical tasks, analyze the professional abilities required by the position, and then analyze the professional abilities in depth, including the specific skills, knowledge, and emotional attitudes that support the completion of the work as an accountant. Through the analysis of typical work tasks, the necessary abilities in accounting work are clarified.

The "Basic Accounting" course based on typical work tasks is to decompose the content under the traditional curriculum model according to the needs of the accounting industry staff, and continue to meticulously split to make the knowledge fragmented, select and integrate the course content according to the typical work tasks, and reconstruct The teaching content enables the theoretical knowledge of accounting major to serve for the cultivation of practical skills, realizes the effective integration of knowledge and skills, continuously optimizes the teaching content, enriches the teaching methods, and improves the teaching effect of professional knowledge under the course development method of the typical work task theory. . Based on typical work tasks, focus on student-centeredness, provide students with a real practical operation environment by reproducing the needs of the workplace, use sufficient teaching resources to enrich the content of students' practical courses, strengthen students' practical operation ability, and standardize practical procedures , Improve students' learning efficiency and results in an all-round way.

5. Simulation of Accounting Professional Curriculum Development Based on Typical Work Tasks

Based on the above-mentioned related cognitions about the development of vocational colleges and the accounting profession, we can conduct exploration and simulation together with business experts to analyze typical work tasks, extract learning content, carry out teaching design and teaching material arrangement and other staged curriculum development.

5.1. Research on Professional Market Demand

The first step in curriculum development is to research the market's demand for talents. All research work needs to be carried out around the positions involved in the accounting profession. First of all, to clarify the purpose of the research, that is, to determine the training objectives of the major through a series of research activities and the ideas for the next course development, and it is also a way to determine whether the school needs to open an accounting major. Secondly, the broadness of the research objects should include all types of enterprises and industries related to occupations and positions. The survey must be highly targeted and rich in content. The survey method can be carried out in a variety of ways at the same time. The abilities required by the accounting job are all displayed in the survey. Course experts and the school team participate in the survey as the main body of the development. Reflected in the accounting curriculum, it is necessary to go to the front line to investigate and find practical experts, and in the future, it is necessary to analyze typical work tasks through practical experts. The final result should form a professional feasibility research report to guide the subsequent course development process.

5.2. Analysis of Related Work Tasks

After the professional investigation and analysis, the related job tasks and professional ability analysis is a particularly important step, which is directly related to the rationalization of the

professional curriculum and talent training goals. Through the research of talent demand, we can determine the goal and direction of professional talent training, and then further analyze the positions and professional abilities of the profession, so that the next step of curriculum resource development can be carried out scientifically and effectively.

First, select accounting industry practice experts to establish accounting industry positions and job groups through practical expert seminars, including accountants, cashiers, and auditors. Taking accountants as an example, to develop the "Basic Accounting" course, we must first determine its typical work tasks, work tasks and analysis of professional abilities. This is because according to the steps of course development, we need to determine the talent training plan for the accounting profession. Obtain the training goals and the scope of the profession through the job positions of the practical expert seminar. In order to make the arrangement of the course teaching content reasonable, all the teaching links can be combined and finally promote the development of professional teaching, the typical tasks of accountants should be sorted out and matched to the teaching unit. The development source of subsequent courses is the analysis of typical work tasks and its subtasks, and the course structure and teaching arrangement also come from the sequence analysis of typical work tasks in practice. After the analysis of professional ability, further decomposition is needed. Professional ability includes knowledge, skills and attitude. The decomposition of professional ability is for the purpose of better course development. From the completion of a certain position to the work task to the comprehensive analysis of the specific abilities required to complete each task, the implementation of curriculum development and teaching based on typical work tasks can effectively promote the learning and growth of accounting students and exercise they become a competent worker.

The tasks of determining the accountant position include corporate general economic business accounting, tax calculation, tax declaration, cost calculation, etc. After sorting out typical tasks, you can further refine the tasks. For example, the general economic business accounting of enterprises can be refined into Sub-tasks such as voucher review, account book registration, etc., based on these tasks, will continue to analyze the professional ability required to complete the task, and accurately describe the three elements of "scene (basis), specific content, and result", such as the ability to review original vouchers It is written to review the original vouchers based on the "Accounting Law of the People's Republic of China" and economic business, and finally fill in the accounting vouchers accordingly. Course experts will transform the abilities required for work tasks into learning domain content, and conduct teaching-based processing based on typical work tasks. Methods These contents are discussed by teachers and transformed into knowledge points for students to learn. In the teaching, teachers follow the complete process of typical tasks of reviewing vouchers-registering account books-costing-reconciling accounts-preparing financial statements. To guide students' learning of knowledge, skills and emotional attitudes, and to develop their comprehensive ability to engage in accounting-related positions.

5.3. Curriculum Standards and Textbook Compilation

Transform the content of the course based on the analysis of typical work tasks, and develop the course based on the typical work tasks. First of all, this course needs to have corresponding curriculum standards. Different courses should set corresponding course standards according to their own characteristics, so as to improve the effectiveness of teaching and cultivating talents. Therefore, according to the typical tasks of accounting, such as general business accounting of enterprises, we can compile the course standards of "Basic Accounting", including course positioning, design ideas, course objectives, course content and requirements, implementation suggestions, etc., which have the most direct connection It is the content and requirements of the course, which is the intuitive content obtained by analyzing typical work

tasks and professional abilities. In the course positioning, it is necessary to clearly put forward the preliminary operating ability of accounting, which corresponds to the previous analysis of the professional ability of accountants. From the course objectives to deal with accounting vouchers, standardize bookkeeping ability to teaching content and then to the integrated teaching method of theory and practice, they are all around the learning field tasks corresponding to the skills required in the professional work of accounting, that is, the analysis is based on typical work tasks definite.

After the curriculum standards, we must compile professional courses according to the curriculum standards. The curriculum standards are the logical starting point for the development of teaching materials. The course content and requirements based on the analysis of typical tasks are the key points for compiling teaching materials. The key point of compiling the textbook is to present the knowledge points in the curriculum standards in the textbook. For example, the preparation of the "Basic Accounting" textbook, with multiple tasks as chapter names, can be named as the general economic business analysis of the enterprise, and it is embodied as the filling of vouchers and the registration of account books. , Reconciliation and settlement of accounts, preparation of financial statements, etc., transform the required knowledge and skills into the teaching materials, and arrange the content of the teaching materials according to a certain knowledge logic or work logic, and following the students' learning and accepting psychology.

5.4. Teaching Design Mode

Curriculum teaching can be refined into teaching organization and arrangement according to the results of job task analysis, which is conducive to talent training and meets social needs. After going through the aforementioned process, generally speaking, the task of teaching design is undertaken by frontline teachers. Take the registration book in the basic accounting course as an example. The complete teaching design includes academic analysis, because basic accounting is an introductory professional course. Taking into account the students' acceptance ability, select the task-driven method and practice based on real business. The practical ability of students, followed by the analysis of the important and difficult points of teaching and the design of the whole teaching process, and finally teachers should have teaching reflection after class. Such a complete course development process can truly promote the common development of the accounting profession and teachers and students.

5.5. Development of Teaching Resources

Teaching resources are an important link that affects the entire process of curriculum development. The better the construction of teaching resources, the more able to achieve the curriculum teaching goals based on typical tasks. First of all, in classroom lectures, teachers can use multimedia courseware to intuitively convey teaching content to students, and then use pictures combined with animations and cases, supplemented by question-and-answer discussions to help students understand the basic knowledge of accounting work. Teachers can also help students answer questions through online communication groups, which is convenient for discussion and review after class. Second, it is necessary to establish an accounting professional training base. The logical starting point for the development of teaching resources (training room) is the typical work tasks, which are equipped with typical work tasks to arrange the size and facilities of the specific training room. The development of the accounting professional training room should take into account the equipment required for the accounting position. For example, computerized accounting needs to be equipped with computers and financial systems, taking into account the number of professional students and the way of class practice.

5.6. Curriculum Assessment Method Setting

At present, many students don't pay attention to the usual accumulation and only pay attention to the scope of the exam. In response to this phenomenon, we should reform the course assessment method. According to the typical work tasks, a basic accounting curriculum system with characteristics should be developed. At the same time, it should be matched with the corresponding assessment methods. The study of "Basic Accounting" is divided into vouchers, account books (booking, reconciliation, checkout), and statements for regular assessment. The usual assessment can be divided into two aspects: theory and training. The assessment subject is also divided into teacher assessment and student mutual assessment, which can comprehensively assess students' professional learning ability and cooperative communication ability [5].

6. Conclusion

By conducting industry enterprise surveys, conducting practical expert seminars, practical experts discussing typical work tasks in the accounting industry, and then transforming them into professional accounting professional courses in vocational schools through course experts. Such professional courses are based on the professional background and according to social needs. Connect work tasks and work processes with course learning content, and then continue to improve course standards, teaching resources, teaching arrangements, etc., which can effectively cultivate students' comprehensive abilities, and can meet the needs of enterprises and society in a timely manner, and improve students Competitiveness. The course development process is a long-term process, which requires practice experts, course team, school team and teachers to prepare and analyze the long-term process carefully. Based on typical work tasks, develop the "Basic Accounting" course, and then develop other courses one by one, so as to effectively promote the development of the accounting profession.

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