

Application of the Teaching Mode of Integrating Theory and Practice in the Course of Financial Accounting

-- Taking the Finance Major of Shandong University of Science and Technology as An Example

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Abstract

With the rapid development of the world economy, the trend of internationalization of higher education and the integration of theory and practice teaching in Colleges and universities are becoming more and more obvious. Taking the Worcester Finance Cooperation Project of Shandong University of Science and Technology as the background, this article discusses the reform of the integrated teaching mode of the course principles of accounting by analyzing the characteristics of the project, students, and courses.

Keywords

Cooperation in running schools; Integration of theory and practice; Teaching mode; Principles of accounting.

1. Introduction

In 2017, the State Council issued opinions on deepening the reform of the education system and mechanism. The opinions emphasize that higher education should adhere to the employment-oriented talent training mode, pay attention to the cultivation of students' professionalism, strengthen professional skills and professional entrepreneurial ability, adhere to the combination of theoretical teaching and practical teaching, and transition from theoretical learning to practical learning.

At the same time, with the rapid development of the world economy, the trend of internationalization of higher education is becoming more and more obvious. More and more colleges and universities begin to dabble in the field of Sino-foreign cooperation. Sino-foreign cooperation has become an important trend in China. This paper will discuss how to integrate the teaching mode of the integration of theory and practice into the Sino-foreign cooperation.

2. "Principles of Accounting" for Finance in Jinan Campus of Shandong University of Science and Technology

The Department of Finance and economics of Jinan campus of Shandong University of science and technology was established in 2006 and approved by the Ministry of education in 2015 to carry out undergraduate education project cooperation in Finance with Worcester University in the United Kingdom.

2.1. Characteristics of the Project Course

The training plan of this major is jointly formulated by Shandong University of science and technology and Worcester University, mainly studying economics, finance and accounting,

investment, and other courses. Among them, accounting courses are also undertaken by both China and Britain. The basic introductory course "principles of accounting" is taught in Chinese by our Chinese teachers. It is the only accounting course undertaken by our Chinese teachers. Later, management accounting, financial management, advanced accounting, financial analysis, and other courses are taught by British teachers in English. It can be seen that the study of principles of accounting plays a vital role in the follow-up study of accounting courses (accounting courses undertaken by the UK).

2.2. Characteristics of Project Students

The annual tuition fee of the project is 38000 yuan, and most of the students are from good families. Under the influence of good family conditions, they have a strong practical ability and are willing to organize and participate in various activities. However, their college entrance examination scores are 40-60 points lower than those of ordinary majors, and their cultural foundation, learning habits, and concentration are poor. The initiative and enthusiasm for learning are low. At the same time, they are utilitarian and lack team consciousness and practical spirit. Therefore, only limited to theoretical research, it is difficult to arouse their interest. Teaching is more difficult.

2.3. Course Characteristics of Accounting Principles in the Project

"principles of accounting" teaches the basic theories, methods, and skills of accounting, and also covers various specific accounting treatments of enterprises. It is the only accounting course undertaken by Chinese teachers in our university. It is also an introductory course of accounting disciplines in the project. It should lay a solid accounting foundation for the follow-up English foreign accounting courses in Britain. It requires our Chinese accounting teachers to constantly explore new methods of accounting teaching reform and apply new teaching ideas, to improve students' learning enthusiasm and achieve better teaching results.

Therefore, to improve the professional application ability of students in cooperative projects, we must shorten the distance between classroom and practice, reform the existing teaching methods, and truly achieve the integration of theory and practice. In the teaching reform of Finance Specialty Based on the cultivation of applied talents, taking the teaching reform of accounting principles as the breakthrough, we adopt the integrated teaching mode of theory and practice to explore a new way suitable for the teaching reform of the Worcester finance project.

3. Exploration of the Integrated Teaching Mode of Theory and Practice Of Accounting Principles

Usually, we teach knowledge in two stages: theoretical stage and practical stage, which is a typical traditional teaching mode. First, complete the theoretical teaching in the classroom, and then enter the laboratory for practical teaching to separate the professional theory from the corresponding skill training. The integrated comprehensive teaching mode is to combine the theoretical teaching in the classroom with the corresponding skill demand training, move the traditional classroom into the practical training classroom, flexibly combine the theoretical teaching with practical training, and the order of theoretical and practical teaching is not limited.

3.1. Basic Teaching Preparation

3.1.1. Compilation of Professional Teaching Materials

Teaching materials are the main carrier to achieve educational objectives. We should consider theoretical knowledge and practical knowledge. We should supplement the corresponding electronic and audio-visual teaching materials based on the existing paper teaching materials.

The accounting industry has strong trade secrets. To protect trade secrets, the financial departments of many companies are not open to interns. Even if companies are willing to open up the financial department, students will be subject to many restrictions in their visits and internships. Therefore, our Jinan campus can take such measures: the school is responsible for contacting the unit of the internship base, tracking and recording the business process and financial operation process of the enterprise, hiding the enterprise information, and eliminating the places involving trade secrets. Indeed, it can not be eliminated. The enterprise makes similar alternative businesses and makes electronic image auxiliary teaching materials. At the same time, with the help of Suyin online, Xuetong, Muke, and other apps currently cooperated by the school, an online course of principles of accounting is established to import the above-mentioned electronic image auxiliary teaching materials. At the same time, with the help of the above platform, develop online training materials to make it easier for students to carry out online training and improve students' adaptability to future electronic information processing.

3.1.2. Building A Comprehensive Classroom Integrating Theory and Practice

To meet the teaching needs of the integration of theory and practice, we need to change the traditionally separate classroom and build a set of integrated teaching practice classrooms. The classroom is equipped with computers, multimedia teaching equipment, training equipment, and various accounting practice scenes, such as cashier post center, tax Post Center, material accounting post center, cost post center, and other scene venues, as well as corresponding auxiliary scene venues, such as bank settlement center, tax audit center, provident fund verification center, etc. With the cooperation of multimedia, training equipment, and scene venues, the integrated comprehensive classroom has the functions of multimedia teaching, physics demonstration, practice, experiment, strengthening training and assessment, to create a good professional teaching environment.

3.2. Teaching Mode Design

After being equipped with basic teaching facilities, we distinguish three different learning paths according to different teaching contexts.

The first way: first, complete accounting theory learning, and then corresponding practical training, so as to realize the transition from rational understanding to perceptual experience. In this path, the first cycle is established.

Cycle I: teachers prepare projects/questions - → directed to students - → student participatory exercises - → student feedback - → teachers expand projects/questions. Among them, " projects/questions " is the final teaching goal we want to achieve. It usually corresponds to practical work and has a clear training project. In this cycle, teachers play a leading role and are responsible for explaining and demonstrating; Students need to actively participate in practice and seriously imitate; Cooperative learning between teachers and students is a basic learning process. Note: in this process, students' feedback is very important. Teachers should timely and effectively obtain students' feedback information, and carry out targeted guidance, demonstration, and follow-up according to the obtained feedback information.

The second way: complete practical training before theoretical learning.

The third way: combine theoretical knowledge points with practical training. In this way, students can carry out homework under the guidance of teachers and learn theories and skills in the process of homework, to achieve the teaching effect of the integration of theory and practice. Under these two paths, the second cycle is established.

Cycle II: teachers prepare projects / questions - → orientation to students - → students' initiative exercises - → students' feedback - → teachers expand projects / questions. In this cycle, students' learning is the main part. Teachers mainly play the role of promoters, pay attention to students in time and give students positive evaluations. Attention: students should be

organized to conduct self-assessment regularly to remind students to pay attention to timely feedback and correct problems.

3.3. Specific Implementation of Course Content Matching Teaching Mode

In the specific implementation of integrated teaching, integrating the theoretical content of teaching materials and the technical skills that students need to acquire, we modularize the course content into the following three modules:

Module 1: introduction to accounting and double-entry bookkeeping module

The main contents of this module include basic concepts of accounting, accounting elements and accounting identities, accounting accounts and accounts, debit and credit bookkeeping, and accounting of major economic transactions. The module is mainly cycled I.

The introduction module of accounting is a learning process of mastering the basic theory of accounting. In this process, teachers play a leading role, responsible for teaching, explanation, and demonstration. Students need to actively participate, seriously study theoretical knowledge, and understand the treatment methods of enterprise accounting through a large number of practices. Teachers should get students' feedback in time and give specific demonstration guidance.

Module 2: accounting voucher and accounting book module

This module is the most important stage of the combination of theory and practice. The main contents include acquisition, filling, and review of various original vouchers - filling and review of accounting vouchers - establishment and posting of accounting books - correction of wrong accounts - reconciliation and settlement - trial balance.

In this stage, cycle I and cycle II should be combined. In the first step, the instructor will explain and demonstrate how to fill in and review relevant vouchers and account books. In this process, cycle I is the main one, that is, teachers play a leading role and are responsible for the interpretation, demonstration, and report; Students play a secondary role, mainly actively imitate and participate in practice, and complete the preliminary understanding of enterprise accounting practice. Then, enter the second step, and the students will practice the relevant business. This process focuses on cycle II, that is, focusing on students' personalized learning, allowing students to independently complete enterprise accounting business for one month, conduct regular self-assessment, and pay attention to timely feedback and correction. Teachers play the role of promoters and give students positive comments and suggestions.

Module 3: accounting statement preparation and analysis module

The preparation and analysis of accounting statements is the last stage of enterprise accounting and the last stage of the course of principles of accounting. The main contents of this module include: "preparation and analysis of accounting statements such as balance sheet, income statement, cash flow statement and statement of changes in shareholders' equity".

This module is the first mock exam two. In the first step, the teacher explains the preparation and analysis of four statements. This process is mainly based on cycle I. teachers can integrate small cases of the company into their lectures for students to practice. In the second step, combined with the specific business of the enterprise in module 2, the students conduct business processing and then prepare the report. The process is mainly cycle II.

It is also very important to establish an evaluation system for academic performance. The evaluation content shall be based on the characteristics of the teaching mode of combining theory module with practical practice at ordinary times and combining final theory examination with the practical examination. A certain weight (such as 10%, 60%, and 30% respectively) shall be set for comprehensive evaluation. The traditional closed-book written examination can be used for theoretical knowledge examination to evaluate the results through

quantitative scoring, The practical examination adopts the form of on-site operation examination to evaluate the students' comprehensive ability level.

4. Conclusion

The application of the integrated teaching mode of theory and practice in the course of principles of accounting for the major of Finance in our university can better reflect the characteristics of Sino foreign cooperative school running and improve the practical ability of students to match jobs, which is especially suitable for the current situation of Sino foreign cooperative school running in our University. Through the research on the combination of theory and practice, students can establish a certain accounting cognitive structure in thought and form a complete set of accounting knowledge systems in practice.

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