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An Analysis of Accounting Teaching Reform in Colleges and Universities Based on Accounting Skill Competition

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Abstract: As a new type of teaching mode, accounting skills competition has been gradually valued by Chinese universities. Accounting is an important part of economic management, accounting education is related to the development of national economy and the training of accounting talents. In recent years, with the rapid development of our economy and the increasing demand of accounting talent, accounting education is also facing new challenges. How to improve students' practical ability and comprehensive quality in teaching and train accounting talents to meet the needs of society has become an important topic in the reform of accounting education in colleges and universities. Based on this, this paper mainly discusses and analyzes how to reform accounting teaching in colleges and universities under the background of accounting skills competition.

Keywords: Accounting skills competition; College accounting teaching; Teaching reform

Introduction

With the rapid development of economic globalization and social informatization, the accounting industry has higher and higher requirements for talents, who not only need to have solid professional knowledge, but also need to have strong practical ability and professional quality. Accounting skill competition, as a practical activity, can effectively improve students' professional skills and comprehensive quality. Therefore, relying on accounting skill competition to carry out accounting teaching reform in colleges and universities has important practical significance.

1. Background of accounting skills competition

The background of the Accounting Skills competition mainly stems from the development of accounting education and the requirements of the accounting profession. With the rapid development of our country economy, accounting as an important component of economic management, its status and function day by day highlight. Under this background, accounting education in colleges and universities is facing new challenges and opportunities. The traditional accounting education mode mainly emphasizes the imparting of theoretical knowledge, but neglects the cultivation of practical operation ability. This makes it difficult for many students to adapt to the needs of enterprises after graduation. In order to solve this problem, colleges and universities began to explore and practice the reform of accounting teaching, and accounting skills competition came into being. Accounting skills competition is a kind of activity with the main purpose of improving students' accounting practical ability. It simulates the actual work of enterprise accounting, so that students can apply the theoretical knowledge they have learned in the competition and improve their ability to solve practical problems. Accounting skills competition usually includes accounting, financial management, auditing and other links, covering the core content of accounting profession.

2. The influence of accounting skill competition on accounting teaching in colleges and universities

Accounting skills competition, as a highly practical activity, has a profound impact on accounting teaching in colleges and universities. By participating in the accounting skills competition, students can combine the theoretical knowledge they have learned with practical operations, thus improving their accounting practical ability. In the process of the competition, students need to skillfully use accounting standards, financial analysis and other professional knowledge to solve practical problems. Help to cultivate their comprehensive quality and adaptability. Accounting skill competition is helpful to improve the quality of accounting teaching in colleges and universities. In order to achieve excellent results in the competition, teachers will continuously optimize the teaching content and methods, incorporating the latest accounting concepts and techniques into the classroom. In addition, teachers can also learn about the teaching level of other universities through the competition, learn from excellent teaching experience, and further improve their own teaching ability. In addition, the accounting skills competition helps to cultivate students' teamwork spirit. In the competition, students need to work together to complete various tasks. This coopera-

tion mode helps them understand the importance of teamwork, learn to communicate and coordinate with others, and cultivate a good sense of teamwork.

3. Optimization strategy of college accounting teaching reform based on accounting skills competition

3.1 Optimize the professional curriculum

In order to meet the needs of students' accounting skills competition, it is the key to strengthen the basic course system of accounting major. As the core courses, "Teller Practice", "Cost Accounting", "Financial Accounting" and "Analysis of Financial Statements" not only lay the foundation for students, but also enhance their professional practice ability through practical training, such as manual bookkeeping and statement making. In the skills competition, for the academic level of second - and third-year students, there are usually competitions for manual accounting processing, covering cashier, accounting processing, original vouchers and financial reports. Therefore, colleges and universities should reasonably distribute these core courses in the teaching plan of the first and second years, and consider the psychological development stage of students, and set clear teaching goals to ensure that they match the challenge of the competition. In addition, the teaching reform of accounting computerization is also indispensable. For example, a school set up "Financial Integration elite Challenge (Supply chain team)" in the competition, and designed the questions based on the functions of Kingdee software^[2]. Therefore, the curriculum should be divided into financial chain module and supply chain module, and gradually guide students to master the overall process of ERP through course learning, so as to enhance their ability to cope with the future accounting career. In view of the changes in China's tax policy, such as "replacing Business tax with value-added tax", the course of "Tax Law" should be updated timely and integrate actual tax law cases and tax payment strategies, so as to strengthen students' legal awareness and equip them with professional literacy to adapt to the tax environment. Considering the demand trend of accounting talents in our country, it is particularly necessary to add Management Accounting course. The course content should keep pace with The Times, focus on the current and future industry needs, optimize the accounting knowledge structure, and cultivate more competitive compound accounting talents.

3.2 Innovative teaching method

In constructing the teaching plan of the accounting course, teachers should explore and implement innovative teaching strategies based on the standards of the accounting skills competition, so as to motivate students to engage in practical skills exercise, thus laying the foundation for the competition and future accounting career. The use of case study is an effective way to guide students to in-depth case analysis, clarify accounting concepts, and sort out financial processing processes. For example, when teaching knowledge points related to "accounts receivable", such an example can be introduced: in 2011, some construction machinery companies have adjusted the withdrawal ratio of bad debt reserves, reducing the bad debt rate of accounts receivable due in the short term and within 2-3 years, so as to beautify the profit performance of financial statements. Teachers can guide students to discuss the legitimacy of this practice, deepen their understanding of the proportion and method of bad debt reserve withdrawal, guide them to think about possible accounting fraud, practice the provision of bad debt reserve through cases, and implant the concept of accounting professional ethics. School-enterprise cooperation is an ideal practice mode, because only when the theoretical knowledge of accounting major is applied in the actual working environment can students identify the shortcomings in the learning process and how to solve these problems. Although many teachers teach a lot of theories in class, they lack the guidance of practical cases and practical experience. Only by experiencing the workplace can students understand how to choose theories that apply to different situations and how theories solve practical problems. After the practice, students can write a practice report, feedback the difficulties encountered in learning to the teacher, analyze the root of the problems, and share the advantages in the practice process to improve the learning effect, improve their learning enthusiasm and initiative.

3.3 We will promote the reform of information-based teaching

In the new wave of accounting informatization, the course of accounting informatization, as a key module of the accounting professional education system in colleges and universities, has become increasingly prominent. In events such as the "Cost Accounting and Analysis Skills Challenge," students are encouraged to demonstrate their strength in accounting information operations, such as a school competition in which participants are required to perform accurate calculations of product costs on an independent basis using a web-based financial skills simulation platform. They need to provide the original documents of the enterprise, fine division and processing of material costs, labor costs, auxiliary production and manufacturing costs, and then accurately calculate the total cost of the finished product, but also to complete the cost accounting and compile the relevant accounting vouchers. In the Financial Integration Elite Challenge (Supply Chain Group), students use financial software commonly used in the classroom to closely integrate financial knowledge with supply chain management, testing their ability to cope with the financial integration environment. Therefore, in the teaching reform of accounting major, colleges and universities should

deeply strengthen the teaching of accounting informatization according to these practical operational needs, introduce more professional financial management software, guide students to master the practical functions of the software, and pay special attention to the accounting information processing in the supply chain. At the same time, it is necessary to cultivate students' data literacy, improve their data processing ability through practical data analysis tasks, so as to enhance the competitiveness of accounting professionals in the Internet + era, and ensure that the education quality is upgraded simultaneously with the industry demand.

4. Conclusion

With the innovation of contemporary education and teaching career, the idea of "teaching and learning, competition and education simultaneously" has gradually become the core trend of education reform. Based on this, it is necessary to adjust the structure of professional courses, explore novel teaching modes, improve the information teaching conditions, build a first-class teaching team, and encourage students to gradually integrate into the accounting skills competition, and constantly improve their professional quality through the competition.

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