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Discussion on the Reform of Accounting Teaching in Colleges and Universities Based on Innovative Practical Training

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Abstract: Under the background of global economic integration and scientific and technological progress, the accounting industry is undergoing profound changes. The social demand for accounting talents is no longer limited to the traditional function of bookkeeping and account submission, but pays more attention to its analysis, decision-making and innovation ability. Therefore, accounting teaching in colleges and universities is facing great pressure and challenge, and corresponding reform is needed to adapt to this change. Based on this, this paper discusses and analyzes how to reform accounting teaching in colleges and universities on the basis of innovative practical training.

Keywords: Innovation training; College accounting teaching; Reformation

Introduction

Accounting is a highly practical subject, accounting teaching in colleges and universities should pay attention to cultivating students' practical ability and innovative ability. However, the traditional accounting teaching mode pays too much attention to the teaching of theoretical knowledge and neglects the cultivation of students' practical operation and innovative ability. In order to meet the needs of social and economic development, accounting teaching reform in colleges and universities is imperative.

1. Innovative training connotation

Accounting practical teaching is a special way of education, which simulates the real working environment, so that students can learn and practice in an environment similar to the real work. In the accounting practical training teaching, teachers will teach cases from real work, which can help students better understand and master the accounting theoretical knowledge. Accounting practical training teaching emphasizes students' active participation, which is a student-centered teaching method. Students need to actively participate in the training process, take the initiative to explore and solve problems. This teaching method can improve students' learning interest and learning effect. Accounting practical training teaching adheres to the principle of combining theory with practice. Students need to apply the theoretical knowledge they have learned in practical operations, which can deepen their understanding and memory of theoretical knowledge, and improve their practical ability.

2. The significance of innovative practical training in college accounting teaching

2.1 Further improve students' social adaptability

Innovative practical training is a kind of teaching method that combines theoretical knowledge with practical working scenarios, which can make students understand and master accounting knowledge more deeply in the process of practical training. In the process of practical training, students can not only learn the basic theories of accounting, but also experience all aspects of accounting work, including financial accounting, cost control, financial statement analysis, etc., by simulating real accounting operations of enterprises. This practical learning method enables students to cope with and solve problems in practical work more calmly. In addition, in the process of practical training, students need to communicate and collaborate effectively with team members to further develop their teamwork ability.

2.2 Cultivate students' practical ability

Traditional accounting teaching methods often pay attention to the teaching of theoretical knowledge, and put a lot of time and energy into the theoretical study of accounting principles, financial statements and so on. However, this kind of teaching method is easy to ignore the cultivation of students' practical ability, resulting in them often feeling powerless in the face of practical work. In contrast, the teaching mode of innovative practical training pays more attention to the cultivation of students' practical ability. In this mode, students not only need to

learn theoretical knowledge, but also need to personally participate in the actual operation, and apply the knowledge to the actual work. This teaching method allows students to operate accounting software by hand and deal with real business, thereby improving their practical ability. Through practical training, students can better understand the process and norms of accounting work, get familiar with the operation methods of various accounting software, and improve their practical ability.

2.3 Promote individualized development of students

Innovative practical training as a kind of teaching, it greatly enriches students' learning experience and provides them with a dynamic and free exploration of the learning environment. On this platform, students are no longer passively receiving knowledge, but actively seeking and mastering knowledge. They can choose among many practical training projects according to their own interests and development needs, and this freedom of choice greatly stimulates students' enthusiasm for learning and thirst for knowledge. Practical training is not only a process of learning knowledge, but also a process of practice and experience. In practical training, students can not only apply theoretical knowledge to practice, but also exercise their independent thinking ability and problem-solving ability by solving practical problems. The cultivation of these abilities is of great significance to the future career development of students.

3. College accounting teaching strategy based on innovative practical training

3.1 Change the concept, increase the emphasis on practical training teaching

The importance of practical teaching in college accounting teaching is beyond doubt. Although the traditional accounting teaching mode has its advantages, it lays too much emphasis on the teaching of theoretical knowledge, resulting in the students' practical operation ability and innovation ability can not be fully cultivated. Therefore, we must change the teaching concept, attach importance to practical teaching, and bring it into the core part of accounting teaching. Schools should increase the weight of practical training courses. The traditional accounting teaching mode is usually based on theory and supplemented by practice, while practical teaching emphasizes the importance of practical operation. By increasing the proportion of practical training courses, students will have more opportunities to operate and improve their practical work ability. For example, accounting simulation laboratories can be set up to allow students to carry out accounting operations in simulated real working environments. Thus we can better understand the theoretical knowledge and apply it to practical work. Teachers should pay attention to cultivating students' innovative ability in practical teaching, which is not only the consolidation and application of theoretical knowledge, but also the cultivation of students' innovative ability. Teachers can encourage students to think and solve problems by designing various practical projects. For example, students can be involved in the design or improvement of accounting systems to develop their ability to think independently and solve problems innovatively. Moreover, schools should encourage students to participate in various accounting practice activities, such as internships and competitions. Internship is an important way for students to apply their knowledge to practical work. Through internship, students can understand the actual operation of enterprises and improve their practical ability. At the same time, schools can organize accounting competitions and other activities to stimulate students' interest in learning and competitive consciousness, and cultivate their innovation ability and teamwork spirit.

3.2 Adopt diversified measures to arouse the enthusiasm of teachers and students

In order to ensure the effectiveness of practical teaching, it is necessary to take diversified measures to arouse the enthusiasm of teachers and students. For students, the school can set up a variety of practical training scholarships to encourage students to achieve excellent results in practical training. Doing so can not only stimulate students' interest in learning, but also cultivate their skills and abilities in practical operation. At the same time, the practical training results are included in the comprehensive quality evaluation system of students, as an important basis for the evaluation of excellence, so as to evaluate the ability and potential of students more comprehensively. By participating in practical training, students can not only improve their practical ability, but also cultivate teamwork spirit, innovation ability and problem solving ability in practice. As for teachers, schools should set up a reward fund for practical teaching to encourage teachers to actively participate in the reform and research of practical teaching. This can encourage teachers to continuously improve their teaching level and promote the development of practical teaching. In addition, practical teaching competitions should be held regularly to stimulate teachers' teaching enthusiasm and innovative spirit. By participating in the competition, teachers can learn from each other, exchange and share teaching experience, and further improve the quality of teaching.

3.3 Reform practical training materials, perfect accounting simulation laboratory

First of all, the practical training materials should be closely combined with practical work and reflect the latest accounting theory and practice results. The textbook should contain a large number of case studies and practical operation problems, so that students can better understand and master practical operation skills while learning theory. For example, real accounting cases of enterprises can be introduced to allow students to analyze and solve practical problems, thereby improving their problem-solving ability.

Secondly, the facilities and software of the accounting simulation laboratory should keep pace with The Times and be consistent with the equipment and software actually used by the enterprise. In this way, students can be exposed to a real working environment at school and improve their practical skills. For example, you can buy the same version of accounting software that companies actually use, so that students can be familiar with and master the operation of the software in school.

Finally, schools should strengthen cooperation with enterprises, establish off-campus internship bases, so that students have the opportunity to go out of school and personally participate in the accounting work of enterprises, so as to better understand the essence and challenges of accounting work. For example, we can cooperate with enterprises to let students intern in enterprises during summer or winter vacation, personally participate in the daily accounting work of enterprises, and understand the accounting process and norms of enterprises.

4. Conclusion

To sum up, the reform of accounting teaching in colleges and universities based on innovative practical training can effectively improve students' practical ability and innovative ability and adapt to the needs of social and economic development. Colleges and universities should actively explore and practice the reform of accounting teaching so as to contribute to the training of high-quality accounting professionals.

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