

10.18686/wef.v2i4.4596

Application of Case Teaching Method in Basic Accounting Teaching in Colleges and Universities

Yanzhu Li

Hainan Vocational University of Science and Technology, Haikou, Hainan 571126

Abstract: Case teaching method has the characteristics of high efficiency and simplicity, and is one of the common teaching methods. Nowadays, it is widely used in every classroom and in the teaching of major universities. Because the basic accounting course has the characteristics of strong practice, so the case teaching method is applied in the teaching of basic accounting course. This paper first analyzes the application of case teaching method in basic accounting teaching, expounds its shortcomings, and focuses on the analysis of solutions in order to improve the quality of basic accounting teaching.

Keywords: Accounting teaching; Case teaching method; Teaching effect

Accounting has strong practicality, and the traditional doodling teaching method can not improve students' interest and is not conducive to cultivating students' vocational ability. Case teaching method refers to the introduction of practical cases to create workplace situations, which can not only improve students' ability to solve and analyze problems, but also have great significance for improving students' professional quality. Nowadays, the case teaching method has received more attention in the field of accounting teaching. How to improve teaching quality is an important problem facing all teachers. Based on the above reasons, this article explores the application of case teaching method in basic accounting teaching, for reference only.

1. Application of case teaching method in basic accounting teaching

The selection of packaging industry as a case, the selected cases, can reflect the characteristics of the packaging industry, for example, product replacement faster, a variety of raw materials and so on. At the same time, it is necessary to show the particularity of accounting treatment, try to choose real packaging enterprises, and provide real and reliable data information. In this way, students can personally experience the complexity and importance of the accounting industry in practical work. In the stage of designing basic accounting case teaching, teachers should follow the following steps: First of all, the teaching objectives are determined, case analysis is adopted, so that students can be familiar with the production and operation of accounting enterprises and accounting characteristics, understand the internal relations of each step in the business activities of enterprises, improve students' ability to solve practical problems, and make students have a general understanding of the basic situation of the case enterprises through lectures in kind and multimedia display. The content includes the organizational structure, business scope, nature and business process of the enterprise. Secondly, guide students to consult and analyze accounting vouchers, financial statements and other materials of enterprises to find out key data information. Through teacher-student interaction and group discussion, students can summarize the key data of the material. Combined with cases, design a series of questions to improve students' thinking ability. During the discussion, students are found to have problems, and teachers can give guidance and suggestions. Through role play or group discussion, students can fully understand the case study. Finally, teachers need to summarize the whole process of students' case discussion, analyze the difficulties of the case, sum up the knowledge context, and enhance students' understanding of industry accounting. Through the design of teaching program, students can fully grasp the accounting process of enterprises, which is conducive to improving students' ability to solve problems.

2. The dilemma of case teaching method in basic accounting teaching in colleges and universities

2.1 Lack of conditions for the implementation of case teaching method

For the course or specialty of basic accounting, it has a wide range of content, including a large number of accounting data and basic theoretical knowledge. From the practical analysis, it is more necessary for students to master the basic principles of bookkeeping, bookkeeping and finance, and to single out the above content, each of which is difficult to understand. Therefore, combining all the problems in the same course will increase the difficulty of teaching, and the task of students will be more onerous. College students have limited class

time, and the time that can be allocated to accounting courses is even shorter. Therefore, in the limited time, the implementation of case teaching for students is more precious, which shows that there are problems in the teaching of basic accounting in colleges and universities, such as the theoretical environment is strong, and the practice environment is weak, resulting in the cultivation of students with a high degree of understanding of theoretical knowledge and can only talk on paper. However, there is still a lack of experience and ability in real accounting transactions. Case teaching is a good teaching method, but there is a misunderstanding of subject concept in case teaching, which will increase the difficulty of teaching analysis. Teachers are not only required to have perfect professional knowledge, but also to have comprehensive quality. Moreover, it is necessary to combine theory with practice knowledge and improve the teaching staff, which is the necessary condition to ensure the smooth progress of case teaching method. Therefore, training the comprehensive quality of teachers can solve such problems.

2.2 Teaching subjects have misunderstandings about case teaching method

The method of lecturing is still the traditional and universal teaching method of higher education in our country, which exists in accounting classroom teaching. In this case, most teachers lack of understanding of the meaning and significance of the case teaching method. As a result, there are cognitive errors in the case teaching method. These problems will lead to the lack of teachers' ability to guide students during teaching. Even if case teaching method is adopted, it is limited to flow form, which cannot improve students' thinking ability and learning ability, and cannot play the role of case teaching method. In addition, some teachers are easy to confuse examples with case teaching, because during the teaching of some obscure concepts, the use of case evidence and analysis is one of the means of case teaching. They believe that the case teaching method is more important for students to analyze and discuss problems, so it does not provide correct guidance to students, resulting in students not having a deep understanding of what they have learned and causing students to reduce learning efficiency. These wrong ideas lead to the case teaching method can not be implemented smoothly, let alone play a key role.

3. Application measures of case teaching method in basic accounting teaching in colleges and universities

3.1 Build a good concept and configure teaching methods

Through the Internet, we can understand that most accounting majors in colleges and universities still use traditional teaching methods. Although case teaching method is widely used and recognized by teachers and students, it is still only an auxiliary method. Therefore, during the teaching period, it is necessary to clarify the concept and deal with the relationship between the two teaching methods. First, the case teaching method should be popularized. Although the case teaching method has certain application value, it does not mean that the case teaching method can completely replace the traditional teaching method. It is a wrong cognition to separate the cooperative relationship of various teaching methods. The combination of traditional teaching and case teaching method is the best choice. In order to improve the integration of the two teaching measures, it is necessary to do a good job in coordination, the primary and secondary, so that the two ways can perform their respective roles in the classroom and improve the teaching efficiency. For example, in the course of teaching some theoretical knowledge, the traditional teaching method is used to make the knowledge point more complete and clear. In the process of teaching practical skills, the case teaching method can be used as a supplement to expand students' thinking ability, enhance students' practical skills, and comprehensively improve students' logical analysis ability. Second, combine various teaching methods with case teaching method. For example, through the combination of school and enterprise, organizing students to practice in enterprises, in-depth analysis of the establishment of various accounts, etc., is of great significance to the training of students' comprehensive ability.

3.2 Improve the evaluation system

Today is still a test-oriented education system, most students in the learning process, classroom results are still the first motivation. Therefore, for colleges and universities, improving the test score evaluation system is the most important, and it is also the only way to carry out the case teaching method smoothly. First of all, it is necessary to attach importance to the achievement of case studies as a project and integrate it into the performance assessment system. Secondly, case analysis includes practical analysis, comparison and other small projects, so teachers can conduct real-time analysis of small projects and finally summarize them. Generally speaking, the results of case analysis account for about 3/10 of the total results, and this configuration is more reasonable. Integrating case analysis results into comprehensive performance evaluation can not only improve students' learning interest and practical ability, but also enable teachers to pay more attention to case teaching method and improve the team of accounting teachers.

To sum up, basic accounting is one of the required courses for accounting majors in colleges and universities, and case teaching method has achieved remarkable teaching effect for majors and subjects with strong practicality. Therefore, integrating the case teaching method into the basic accounting course is a teaching measure to improve the efficiency and quality of the course. However, because colleges and universi-

ties can adopt traditional teaching methods, the case teaching method is hindered in the practice of accounting classroom. Through improving the examination and evaluation system, doing a good job in concept construction, further promoting the effective integration of basic accounting classroom and case teaching method, so that the school can cultivate more social talents.

References

- [1] Xu Guangyao. Application and thinking of case teaching method in basic accounting teaching in colleges and universities —— Take the packaging industry as an example [J]. *Shanghai Packaging*, 2024, (5): 185-187.
- [2] Chen Shuainan. Application analysis of case teaching method in college Accounting Major Teaching [J]. *Chinese Journal of Multimedia and Network Teaching* (published), 2022, (7): 207-210.
- [3] Zhao Yongjia. Analysis on the application method of case teaching method in basic accounting teaching in colleges and universities [J]. *Accounting study*, 2021, (28): 163-165.
- [4] Wang Min. Application of case teaching method in college accounting major teaching [J]. *Contemporary Accounting*, 2020, (4): 86-87.

About the author: Yanzhu Li, 1997.08, female, Han nationality, Wanning City, Hainan Province, Undergraduate, Research direction: Accounting