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Discussion on the Reform Approach of Accounting Teaching in Colleges and Universities from CPA Perspective

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Abstract: With the rapid development of our country's economy, the accounting industry's position in the national economy is becoming increasingly important, certified public accountant (CPA) as a professional in the field of accounting, its professional quality and ability requirements are more and more high. As an important way to train accounting talents, accounting education in colleges and universities needs to keep up with the development trend of the industry and adjust teaching strategies to meet the social demand for high-quality accounting talents. This paper discusses the necessity and approach of the reform of accounting teaching in colleges and universities from the perspective of CPA, so as to provide reference for the reform of accounting education in colleges and universities in China.

Keywords: CPA; College accounting teaching; Reform approach

Introduction

Certified public accountant (CPA), as an important qualification of the accounting industry, plays an important role in the economic development of our country. Accounting education in colleges and universities should be closely combined with the needs of CPA profession to cultivate accounting talents with professional quality and practical ability. However, there are some problems in accounting teaching in colleges and universities, such as disconnection between theory and practice and unreasonable curriculum setting. This paper discusses the ways of accounting teaching reform in colleges and universities from the perspective of CPA, in order to provide references for the reform of accounting education in colleges and universities in China.

1. CPA Overview

Certified Public Accountant (CPA) is an important professional qualification in the accounting profession. Accounting professionals who obtain CPA qualification certificate should not only have solid accounting theoretical knowledge and practical ability, but also have certain professional ethics and continuing education experience. The CPA certificate enjoys high recognition and authority in the global accounting profession and is a key stepping stone for the career development of accountants. The acquisition of CPA qualification requires rigorous examination and evaluation. The exam covers many aspects such as accounting, auditing, tax law, financial management and economic law, and candidates need to have a comprehensive grasp of relevant knowledge and skills. In addition, holders of the CPA qualification also need to attend continuing education regularly to keep their professional knowledge and skills updated and upgraded. The recognition and authority of CPA qualification certificate is not only reflected in the accounting profession, but also recognized by enterprises, governments and investors. Accounting professionals who hold the CPA qualification have a distinct advantage in job hunting, promotion and career development. They have professional competence and experience in corporate financial management, auditing, tax planning, etc., and are able to provide high-quality services for enterprises.

2. The necessity of accounting teaching reform in colleges and universities

2.1 To meet the needs of social and economic development

With the rapid development of economy of our country, accounting as an important service profession of economic development, its status and function are increasingly prominent. However, there is a big gap between the current accounting teaching in colleges and universities and the actual demand, and the teaching content, methods and means lag behind the social and economic development. In order to better meet the needs of society, the reform of accounting teaching in colleges and universities is imperative. The accounting discipline itself is developing rapidly, and new accounting standards, policies and management ideas are constantly emerging. Accounting teaching in colleges and universities should keep up with the development of the subject and update the teaching content in time so that students can master the latest accounting knowledge system. Modern enterprises need to have high-quality, high-ability accounting talents, not only require the master of

accounting professional knowledge, but also need to have a strong ability to analyze and solve problems. Therefore, accounting teaching in colleges and universities should focus on cultivating students' comprehensive quality to meet the needs of social and economic development. With the development of information technology, accounting work gradually realizes information and intelligence. Accounting teaching in colleges and universities should attach importance to the application of information technology in the field of accounting, cultivate students' information accounting literacy, and enable students to adapt to the future accounting reform.

2.2 Improve the quality of accounting talents

In the current educational environment, the teaching reform of accounting major has become an urgent problem to be solved. Among them, improving the quality of accounting talents is the most core goal. However, in the actual teaching process, we find that there are some problems, these problems are mainly reflected in the quality and effect of talent training. First of all, the current accounting teaching pays too much attention to the teaching of theory, but neglects the importance of practice. This teaching method makes students only stay at the theoretical level and lack experience and ability to deal with accounting operations and problems in actual work. More practical links need to be added to the teaching so that students can improve their practical ability through practical operations. The current accounting teaching pays too much attention to imparted knowledge and neglects the cultivation of ability. This teaching method makes students can only passively accept knowledge, and lack the ability to learn and solve problems actively. Therefore, it is necessary to focus on cultivating students' learning ability in teaching, so that they can take the initiative to learn and solve problems.

3. The reform approach of accounting teaching in colleges and universities from CPA perspective

3.1 Optimize the curriculum

First of all, the teaching of basic accounting theoretical knowledge should be strengthened, because in practical work, both the skilled application of accounting standards and the in-depth analysis of financial statements need solid basic knowledge as support. For example, accounting standards are the norms for the disclosure of accounting information of enterprises, and are an important means to ensure the authenticity and accuracy of financial information. The analysis of financial statements is the judgment of the business and financial status of the enterprise, which is an important basis for decision-making. The teaching of these basic knowledge should not only have theoretical explanation, but also practical operation, so that students can skillfully use them on the basis of understanding. Secondly, some advanced courses related to CPA practice should be added, including tax law, audit, corporate finance, etc., which are an indispensable part of CPA work. Through the study of these courses, students can have a deeper understanding of the practical operation of accounting work and improve their professional literacy. For example, knowledge of tax law can help accountants deal with tax problems correctly and avoid legal risks. Audit knowledge can help them to carry out internal audit of enterprises and ensure the authenticity and accuracy of financial information; Corporate financial knowledge can help them to carry out the financial planning of the enterprise and improve the economic benefits of the enterprise.

3.2 Intensive practice teaching

The work of the accountant (CPA) is undoubtedly very practical and practical experience. Therefore, when training accounting students, colleges and universities should not only stay at the level of theoretical teaching, but should take practical teaching as an important part of the teaching process, so as to improve students' practical work ability. To achieve this goal, colleges and universities can take a variety of ways to strengthen practical teaching, schools can establish and improve the campus laboratory, equipped with advanced accounting software and hardware facilities, so that students in the simulated accounting environment for operational practice. Through simulated accounting software, students can handle various accounting affairs without risk, thus becoming familiar with accounting processes and norms and enhancing their ability to deal with practical problems. Through school-enterprise cooperation, colleges and universities can bring students to the real enterprise environment for internship and practical training. In the enterprise, students can combine the theoretical knowledge learned in class with practical work, understand the actual operating process of accounting in the enterprise, and experience real work pressure and challenges, which is of great significance for cultivating their professional quality and ability to solve practical problems. Colleges and universities can also organize students to participate in various accounting skills competitions, which can not only stimulate students' interest in learning accounting knowledge, but also exercise their psychological quality and adaptability through the form of competitions, and improve their teamwork ability.

3.3 Integrate professional ethics education

In modern society, the role of accountants is not only to perform numerical calculations and financial analysis, but more importantly, they need to assume the responsibility of maintaining financial integrity and fairness. Certified Public Accountant (CPA), as a professional qualification in the field of accounting, has particularly strict requirements for practitioners' professional ethics. Therefore, colleges and universities should not only pay attention to the teaching of professional skills, but also regard the education of professional ethics as an indispen-

sable part of the curriculum system when cultivating accounting talents. In class, teachers should systematically teach the basic principles and norms of accounting professional ethics. This includes not only basic professional ethics such as honesty, fairness and confidentiality, but also complex situations such as how to deal with potential conflicts of interest, maintain independence and comply with relevant laws and regulations. Through theoretical teaching, students can deeply understand the importance of professional ethics and realize the necessity of adhering to professional ethics in accounting work. Meanwhile, through interactive teaching methods such as case analysis and role playing, students can personally practice the application of professional ethics in a simulated accounting environment. For example, simulating a situation in which a company faces financial decisions allows students to learn how to balance business interests and professional ethics in practical work as they play different roles. This teaching method can effectively improve students' professional moral judgment and ability to deal with complex professional moral issues.

4. Conclusion

The reform of accounting teaching in colleges and universities from the perspective of CPA is helpful to improve students' professional quality and practical ability and meet the society's demand for high-quality accounting talents. At the same time, from the perspective of CPA, the reform of accounting teaching in colleges and universities is of great significance. Colleges and universities should focus on the needs of social and economic development and combine with the professional characteristics of CPA to explore the reform way of accounting teaching and cultivate more high-quality talents for our accounting profession.

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