

Analysis of Financial Accounting Teaching Reform in Colleges and Universities from the Perspective of Talent Training

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Abstract: Along with the rapid development of economy and society in China, financial accounting is an important discipline, and plays an important role in college education. However, the traditional financial accounting teaching model has been unable to meet the needs of talent training in the new era. From the perspective of personnel training, this paper analyzes the necessity of financial accounting teaching reform in colleges and universities, and discusses a variety of reform methods, in order to provide references for the reform of financial accounting teaching in colleges and universities in China.

Keywords: personnel training, colleges and universities, financial accounting, teaching reform

Introduction

As a practical and applied subject, financial accounting plays an important role in college education. However, the traditional financial accounting teaching mode often focuses on theoretical teaching, ignoring the cultivation of students' practical ability and innovative ability. Under the background of the new era, financial accounting teaching reform in colleges and universities is imperative.

1. Necessity of financial accounting teaching reform in colleges and universities

1.1 To meet the needs of economic and social development

In the tide of economic globalization, the demand for financial accounting talents in enterprises shows an increasing trend. This demand is not only reflected in quantity, but also reflected in quality. Enterprises expect financial accounting talents trained by universities to have a broad international vision and excellent cross-cultural communication skills to adapt to the increasingly complex and changeable economic environment in the context of globalization^[1]. With the continuous improvement of the market economy system in our country, the market puts forward higher requirements for the professional quality and professional ethics of financial accounting talents. Financial accounting talents should not only have solid professional knowledge, but also have good professional ethics and moral quality to ensure the true, accurate and complete financial information of enterprises.

1.2 To improve students' practical ability

As a highly practical subject, the core of financial accounting is that students can combine theoretical knowledge with practical operation. In order to better train financial accounting talents with practical operation ability, financial accounting teaching reform in colleges and universities is particularly important. By strengthening practical teaching, students' practical ability can be effectively improved, so that they can quickly adapt to and play a role in practical work. In the

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process of practical teaching, students can go deep into enterprises and personally participate in the actual process of financial accounting work, so as to fully understand the operation mechanism of corporate financial accounting work, which not only helps students to combine theoretical knowledge with practical operation, but also improves their ability to solve practical problems.

1.3 To cultivate students' innovation ability

With the rapid development of social economy, the field of financial accounting is experiencing rapid changes. In this era of change, the financial accounting talents trained by colleges and universities need to have stronger innovation ability to adapt to the changing market demand. Therefore, the reform of financial accounting teaching in colleges and universities is particularly important, which helps to introduce advanced teaching concepts and methods, stimulate students' innovative thinking, and cultivate more excellent financial accounting talents with innovative spirit and practical ability. The reform of financial accounting teaching in colleges and universities should pay attention to cultivating students' innovative consciousness, and in the teaching process, teachers should encourage students to dare to question and explore. Cultivate their ability to think independently. Through the introduction of case teaching, simulation experiment and other teaching methods, students can find and solve problems in practice, so as to stimulate their innovation potential.

2. Challenges faced by financial accounting teaching reform in colleges and universities

2.1 Update of educational concepts

For a long time, financial accounting education in Chinese colleges and universities has been influenced by traditional educational concepts, focusing on the teaching of theoretical knowledge and neglecting the training of practical ability. This concept leads to students' difficulty in adapting to practical work and lack of innovative consciousness and problem-solving ability^[2]. In addition, with the development of social economy, new theories, methods and tools continue to emerge in the field of financial accounting. However, some colleges and universities lag behind the concept of education and fail to update the teaching content and methods in time, which leads to the disconnection between students' knowledge and actual needs.

2.2 Integration of teaching resources

The lack of teaching resources of finance and accounting major in some colleges and universities, such as teachers, experimental equipment, books and materials, makes it difficult to meet the needs of teaching reform. The uneven distribution of teaching resources among colleges and universities and among regions leads to greater difficulties in the reform of finance and accounting teaching in some colleges and universities, and the low utilization rate of teaching resources in some colleges and universities. For example, the laboratory, books and materials have not played a full role, affecting the effect of teaching reform.

2.3 Innovation of teaching methods

Some colleges and universities still use traditional teaching methods of financial accounting, lack of interaction and practicality, it is difficult to stimulate students' interest in learning, and some colleges and universities fail to keep up with the development of financial accounting field, resulting in students' knowledge does not match the actual needs. In addition, in the reform of financial accounting teaching, some colleges and universities lack of innovation in teaching methods and fail to make full use of modern educational technology to improve teaching effect.

3. Financial accounting teaching reform in colleges and universities

3.1 Optimizing the teaching content accordance with market demand

First of all, financial accounting teaching should pay attention to the latest theoretical development. With the development of economic globalization and information technology, financial accounting theory is also evolving. Teachers should pay attention to the forefront of financial accounting theories at home and abroad, such as the update of International Financial Reporting Standards (IFRS), the revision of business accounting standards, etc., and introduce these theories into the classroom in a timely manner to help students establish a solid theoretical foundation. Secondly, the

updating of regulations and standards is an important part of financial accounting teaching. With the continuous improvement of the market economy system of our country, financial accounting laws and standards are constantly adjusted. Teachers should pay attention to these changes, update teaching materials and teaching cases in a timely manner, let students know the latest regulations and guidelines, and improve students' legal awareness and compliance ability.

3.2 Innovating teaching methods and enhancing practicability

First of all, the establishment of campus laboratories can provide students with rich practical opportunities during school. The laboratory can be equipped with advanced financial accounting software and equipment, enabling students to operate in a simulated real work environment. Through the study in the laboratory, students can master the basic skills of financial accounting, such as accounting processing, statement preparation, tax declaration, etc.^[3] In addition, the laboratory can also hold various practical activities on a regular basis, such as financial case analysis, accounting software operation competition, etc., to stimulate students' interest in learning and cultivate their innovation awareness and teamwork ability. Secondly, the establishment of off-campus practice base helps students apply their knowledge to practical work. Through cooperation with enterprises, students can go deep into the financial department of enterprises, understand the actual operation of corporate financial management, and master the practical operation of corporate financial accounting. In the off-campus practice process, students can come into contact with various financial accounting problems, learn how to analyze and solve problems, and improve their practical work ability. At the same time, off-campus internships also help students to expand interpersonal relationships and lay the foundation for future employment.

3.3 Improving the evaluation system and paying attention to the cultivation of practical ability

In order to better meet the needs of social development, we should combine the traditional written examination with practical assessment, such as experiment assessment, case analysis assessment, enterprise internship assessment, etc. This diversified assessment method can not only test students' theoretical knowledge mastery, but also comprehensively evaluate students' practical ability. In the experimental examination, students need to operate the experimental equipment themselves, verify the theoretical knowledge through the experimental process, and cultivate the hands-on ability and problem-solving ability. Case analysis assessment requires students to analyze and judge with the knowledge they have learned in combination with actual cases, so as to improve students' logical thinking and innovative ability. Enterprise internship assessment allows students to go deep into the enterprise, feel the workplace environment, and exercise team cooperation and communication skills.

4. Conclusion

From the perspective of talent training, the reform of financial accounting teaching in colleges and universities is of great significance. Through optimizing teaching content, innovating teaching methods, perfecting evaluation system and other ways, the teaching quality of financial accounting in colleges and universities can be effectively improved and financial accounting talents adapted to the needs of the new era can be cultivated.

Conflicts of interest

The author declares no conflicts of interest regarding the publication of this paper.

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