

Teaching Innovation Practice of "Elementary Accounting" under the Background of New Business Science: A Case Study of Lingnan Normal University

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Abstract: Under the background of the new round of science and technology and industrial revolution, in order to cope with the new requirements of business transformation with the deep integration of "business, technology and humanity", the training requirements of new business talents are integrated into the teaching of Primary Accounting. Explore the "three-in-one" teaching mode of "mixing offline teaching and online practical training", "integration of the first classroom and the second classroom", and "cooperation between on-campus tutors and off-campus tutors". Curriculum teaching innovation practice is implemented from the aspects of teaching content reconstruction and teaching method improvement, so as to solve the problems commonly existing in traditional business talent training, such as freshmen's low professional identity, freshmen's low financial and economic literacy, teaching and neglecting skill training and value building.

1. Introduction

Based on the development of the existing business studies, the new business studies are designed to innovate the talent training system and take the road of modernization, marketization and enterprise in order to cope with the new situation of consumption upgrading, connectivity, big data, cloud computing, artificial intelligence, sharing economy and the 3.0 era of business by combining the new technologies and models of the Internet, cloud computing and big data [1].

Financial management is an important major in business. The knowledge structure and practice ability of financial managers affect the operation and management level, financial prediction and analysis of enterprises, and play an important role in making major financial strategic decisions [2]. "New business" puts forward new challenges and requirements for the training of innovative, compound and applied financial management talents in universities.

This paper takes the course of Primary Accounting as an example to summarize the common teaching pain points in the training of traditional business talents. Explore the "three-in-one" teaching mode of "mixing offline teaching and online practical training", "integration of the first classroom and the second classroom", and "cooperation between on-campus tutors and off-campus tutors". The innovation practice of curriculum teaching is carried out from three aspects: the reconstruction of teaching content, the improvement of teaching methods and the reform of teaching

evaluation, and the training requirements of new business talents are integrated into the teaching of Primary Accounting.

2. Teaching Pain Points of Primary Accounting Course

Primary Accounting is the core course of financial management major. It mainly teaches the basic theories, methods and skills of accounting. It is a career introduction course for accounting practice and plays a fundamental role in the cultivation of students' vocational ability and the formation of professional quality. The teaching team believes that there are the following four teaching pain points in the course of Primary Accounting.

2.1. Freshmen have Low Professional Identity and Lack of Internal Driving Force in Learning

Most of the students who apply to Lingnan Normal University, their first choice is teachers major, due to various reasons, they are transferred to the financial management major. Statistics show that nearly 80% of the freshmen majoring in financial management in our school are not their first choice. Students do not know the major; generally feel confused, professional identity is low.

2.2. Freshmen have Low Financial Literacy and Lack Financial Knowledge Reserve

Financial literacy refers to people's financial decision-making ability to make reasonable personal financial planning, realize personal wealth accumulation and effectively prevent personal financial risks by using their financial knowledge and financial skills [3]. According to the data survey, when the living expenses of college students cannot meet the expenses, 25% of them will pay through Ant Huabei, Jingdong Baitiao, credit card and other forms of payment or borrow money from friends to meet the consumption needs. Statistics show that freshmen majoring in financial management in our university are generally low in financial literacy and financial knowledge reserve.

2.3. Classroom Teaching Pays More Attention to Knowledge Imparts than Ability Cultivation

"Elementary Accounting" mainly teaches the basic theory, basic knowledge and basic skills of accounting, each content is relatively abstract. For freshmen who have no practice and lack of perceptual understanding, it is difficult to master this course well, especially now that the teaching hours are constantly compressed, it is even more difficult to master in the limited time. At the same time, in order not to affect the study of the subsequent courses, teachers will try to teach all the knowledge points of the course, which leads to the classroom teaching only attaches importance to the imparts of knowledge, but does not pay attention to the training of skills.

2.4. Curriculum Teaching Neglects Value Building and the Education Function is not Perfect

For a long time, the course of "primary accounting" has been simply imparts knowledge. Classroom teachers often teach so-called assets, liabilities and other professional knowledge without emotion. The same problem also exists in ideological and political classroom teaching [4]. The ideological and political education of college students in our university faces the dilemma of "island", and the integration of ideological and political education and professional education is not enough. The teaching of "Primary Accounting" ignores value shaping, and the education function is not perfect.

3. Teaching Innovation Ideas of Primary Accounting

Under the background of the new round of science and technology and industrial revolution, in order to meet the new requirements of business transformation with the deep integration of "business, technology and humanities", the course of Primary Accounting starts from the "pain points" of curriculum teaching, aims at cultivating talents and cultivating business talents in the new era, and carries out the teaching concept of "student-centered". The teaching team carries out the innovation reform of curriculum teaching from three aspects: the reconstruction of teaching content, the improvement of teaching method and the reform of teaching evaluation, so as to improve the training quality of new business talents.

4. Measures for Teaching Innovation of Primary Accounting

4.1. Reconstructing Teaching Content is the Focus of Curriculum Teaching Innovation

4.1.1. Teaching Content Reconstruction based on the Integration of Industry and Finance

With the gradual implementation of the integration of industry and finance, the semi-structured and unstructured data faced by accountants are gradually increasing, and accountants need to shift their focus to data acquisition and analysis [5]. "Primary Accounting" is a set of knowledge, skills as one of the strong institutional professional basic course. In order to make students clearly understand the front-end business related to financial accounting work and strengthen professional skills training, the teaching team reformed the phenomenon of "emphasizing finance over business" in the textbook of Primary Accounting and broke the teaching order of "theory first and practice later". The classroom teaching activities are based on financial vocational activities, with the cultivation of students' vocational ability as the main line and the requirements of post ability as the standard, and based on the working process. For example, when teaching the content of "Procurement business accounting" in Chapter 5, before class, the teacher pushed animated videos of enterprise procurement business process and pictures of simulation documents of enterprise procurement business through the intelligent teaching platform, and proposed preview tasks. In class, the teacher takes purchasing business activities as the clue and uses role playing teaching method to lead students from different positions to complete the working process of material purchasing business cooperatively. In the simulation of the business flow of the enterprise, the teacher pays attention to whether the students understand who invokes the bill, which related parties the bill is transferred to, whether they can operate the invokes and other key learning points. At the same time, the teacher explains the key and difficult points of knowledge and timely popularizes the latest financial system to the students.

4.1.2. Reconstruction of Teaching Content Integrating Financial and Economic Literacy

Having good financial and economic literacy is one of the important qualities of new business talents. Financial literacy education aims to help students' master basic financial knowledge such as savings, consumption and borrowing, understand relevant financial information and documents, understand economic development, and master laws and regulations related to the protection of financial consumers' rights and interests. Financial literacy is not only closely related to individual life, but also affects family stability, national financial security, economic stability and even political stability [6].

With reference to Yin Zubao et al. 's research and American experience, Chinese colleges and universities should strengthen curriculum development and discipline integration of financial and economic literacy education, and establish a "multi-subject integration" collaborative curriculum

system [7]. "Multi-subject integration" coordination is based on the knowledge background of multiple subject resources, integrating financial and economic literacy education into economics, management, comprehensive practice and other disciplines, so as to give play to the integration effect of subject groups and better penetrate financial and economic education into daily teaching.

The object of accounting is the daily economic business of enterprises. The course content of "Primary Accounting" contains abundant financial and economic literacy education resources, but these financial and economic literacy education resources are scattered in each chapter of the course. According to China Financial Literacy Education Standard Framework (University) [8] released by China Financial Literacy Collaborative Innovation Centre in 2018, the teaching team proposed the "three-dimensional education content" of financial literacy based on the textbook of Primary Accounting, including healthy financial and economic concepts, basic financial and economic behavioural ability and good financial and economic quality, as shown in Table 1, 2.

Table 1: Teaching contents of integrating financial and health concepts

Financial literacy education	Elementary accounting course teaching	
	Chapter Content	Teaching arrangement and teaching purpose
A healthy financial mindset	Chapter I "General Introduction"	<ul style="list-style-type: none"> •Through the discussion of "where all the money goes", students are trained to have a correct concept of consumption, rational consumption, do not blindly compare, and avoid falling into the trap of online loans; •By explaining the principle of matching income and expenses, students can understand that "wealth" in life is proportional to "hard work" and establish a healthy view of wealth.
	Chapter 7 "Accounting Books"	<ul style="list-style-type: none"> •No matter whether the enterprise makes money or not, it should make an account every month according to the business situation, and then make tax declaration to the tax bureau according to the account book. If enterprises do not keep accounts and do not declare taxes, they will not only face tax inspection, back taxes and fines, but also affect the credit investigation of legal persons. Companies and legal persons will be subject to various restrictions.
	Chapter 8 "Costing"	<ul style="list-style-type: none"> •Set up cost saving glory, waste resources, and jerry-cutting shameful thought.

Table 2: Teaching contents integrating basic financial and economic behavioural ability

Financial literacy education	Elementary accounting course teaching	
	Chapter Content	Teaching arrangement and teaching purpose
Basic financial and economic capacity	Chapter IV "Accounting Documents"	<ul style="list-style-type: none"> •Develop a good habit of asking for original vouchers, and know how to protect oneself and safeguard rights.
	Chapter 7 "Accounting Books"	<ul style="list-style-type: none"> •Get into the habit of keeping track of your daily income
	Chapter 8 "Costing"	<ul style="list-style-type: none"> •"Saving money" and "open source" are equally important. Develop planning and supervision of capital expenditure, control costs, and learn to save and invest money.

4.1.3. Curriculum Ideological and Political Guidance of Teaching Content Reconstruction

Curriculum ideological and political thinking is an innovative educational concept and method that combines ideological and political elements contained in various courses with the characteristics of various professional disciplines, and integrates ideological and political education

with professional knowledge education, so as to achieve the fundamental goal of educating people by virtue and cultivating Nation builders and successors with all-round development of morality, intelligence, body, beauty and labour [9]. The course content of Primary Accounting contains rich ideological and political education resources. Combined with the analysis of learning situation, the teaching team mined the "ideological and political elements" of the course, constructed the "ideological and political material list", and created the "ideological and political resource base". Starting from the three aspects of value building, knowledge imparting and ability cultivation, the students should cultivate the spirit of patriotism, the quality of science and humanity, the professional quality of honesty and trustworthiness, and the consciousness of entrepreneurship and innovation. Table 3 takes the fifth chapter "Accounting of major economic businesses of enterprises" as examples.

Table 3: The first chapter "Value building, knowledge imparting and ability cultivation" content

chapter	Value building, knowledge imparting and ability building	
The fifth chapter is the accounting of the main economic business of the enterprise	Value building	<ul style="list-style-type: none"> •Establish compliance thinking and process thinking. •Cultivate the spirit of craftsmanship. Pay attention to the link of information generation, do rigorous, meticulous, professional. •Set up the glorious thought of paying taxes and establish a correct view of money.
	knowledge imparting	<ul style="list-style-type: none"> •By writing more than 150 original vouchers for 45 economic transactions, including agreements, purchase requisition, VAT invoices, etc. A complete presentation of the business of the enterprise, indeed do the integration of industry and finance. •Any economic business of an enterprise is the data expression of the landing effect of the company's strategy and business objectives. A comprehensive, complete, systematic and accurate record of economic business is the basic quality of every accounting student.
	ability building	<ul style="list-style-type: none"> •To achieve good results, we must focus on process accumulation and continuous efforts. •Develop the ability to think with accounting data. There is a strong logic between accounting data, any fictitious data will reveal its true shape. Educate students to supervise the legitimacy, authenticity and rationality of each money business with a responsible attitude, and form a scientific and healthy view of money.

4.2. Promoting the Application of Teaching Methods is the Key to Curriculum Teaching Innovation

Primary Accounting adopts the teaching mode of "mixed offline teaching and online practical training", "integration of the first class and the second class", and "cooperation between on-campus tutors and off-campus tutors".

4.2.1. Offline Classroom: Project Teaching Method

Cantering on the new requirements of training talents with compound, innovative and intelligent decision-making ability of new business subjects [10], the course design of Primary Accounting will be guided by the working process of accounting practice and adopt the whole-process simulation form of career simulation, process simulation and business simulation to push the teaching from theory to practice. Through the simulation of job work, students will complete the accounting tasks such as initial accounting, daily accounting, final closing, preparation of statements, and finally submit the work results to complete a complete accounting work process.

Through "work" class, guide students to practice, so as to gradually strengthen the students' rigorous, meticulous, professional, excellence of the professional quality.

4.2.2. Online Practical Training: Task-Driven Teaching Method

Relying on the provincial economic management experimental teaching demonstration Center, the online training platform of courses is constructed. Based on the practical training concept of "bringing enterprises to campus", the platform allows students to practice tasks in the simulated environment of business, data and physical qualification certificates of real enterprises. The process of students working in teams and completing work tasks is the process of building knowledge, understanding the basic principles of accounting and understanding the integration of industry and finance. Students exercise professional quality in teamwork practice, and feel teamwork, conflict coordination and compliance with professional ethics in practice.

4.2.3. Practical Classroom: Experiential Teaching Method

The new economy represented by the digital economy is replacing the traditional economy in an unprecedented way. The cultivation of new business talents should integrate business, technology and professional knowledge. Through "Please come in, Go out", we invite corporate finance directors and financial intelligence industry experts to the campus to carry out special case lectures, and lead students to the internship base of cooperative enterprises to visit and understand the new business forms and new technologies of enterprises, and use experiential teaching to greatly improve students' sense of experience and sense of gain.

5. Conclusion

Under the new business background, the teaching of "Primary accounting" course has been very different from the past. Curriculum design can not only be limited to theoretical teaching and practical training operations. Students are required to accept more innovative spirit and creative ability of the training mode, so that students grow into a comprehensive, innovative application talent. When students are engaged in accounting work, they not only have rich theoretical knowledge, but also have solid practical ability and moral quality.

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