

# Innovation of Comprehensive Simulation Practice Teaching Mode for Accounting Major in Colleges and Universities under the New Technology

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**Abstract:** In recent years, with the steady development of my country's economy and the innovation of corporate accounting work content, the working methods and working environment of the accounting industry have also changed, and higher employment conditions have been proposed for accounting graduates. Under such a social environment and industry background, the training mode of accounting professionals in colleges and universities is facing major challenges and changes. Some contents of the traditional teaching mode can no longer meet the training requirements of the core competence of the accounting profession. The construction of a practical teaching mode has important theoretical and practical significance. The construction of the practical teaching mode based on the cultivation of the core competence of the accounting profession is discussed from five aspects: practical teaching system, teaching means, management mode, teacher training and assessment. It is the original intention of colleges and universities for college graduates to have comprehensive qualities that can meet the needs of enterprises through their study in college, especially for business majors. Due to the increasing demand for talents in related majors in the market, the requirements for employees' professional ability With continuous improvement, the number of applied and compound talents in the society is relatively short. Taking accounting majors as an example, traditional accounting accounting, manual accounting and single accounting will no longer be favored by enterprises. The emerging supply gaps are management accounting, operational accounting and innovative accounting. Based on this background, this paper aims to innovate the comprehensive simulation practice teaching model of accounting majors, trying to better integrate with the market and international standards, so as to optimize colleges and universities. The path of talent training.

## 1. Introduction

With the progress of my country's economy and the advancement of the modernization of the accounting industry, the training of accounting talents has become an important talent training goal that colleges and universities at all levels need to complete[1]. In recent years, according to the needs of the society for accounting talents, major colleges and universities have strengthened the exploration and research on the practical teaching mode of accounting major, which has promoted the optimization of the training of talents in my country's accounting industry and contributed to the development of my country's economy[2]. It is the original intention of colleges and universities for college graduates to have comprehensive qualities that can meet the needs of enterprises through their study in college, especially for business majors. Due to the increasing demand for talents in related majors in the market, the professional ability of employees is required[3]. With continuous improvement, the number of applied and compound talents in the society is relatively short. Taking accounting majors as an example, traditional accounting accounting, manual accounting and single accounting will no longer be favored by enterprises. The emerging supply gaps are management accounting, operational accounting and innovative accounting[4]. It is generally believed that in addition to the basic functions of accounting and supervision in accounting work, accounting talents in this category must also understand the management and capital operation of enterprises, business innovation and the development concept of the Internet economy, enterprises need to achieve

profits through high-level talents, and they need to use high-end talents for internal management and external operations. Therefore, if colleges and universities still use the traditional theoretical teaching model, it is difficult to meet the ability and quality needs of college students and enterprises. talent requirements. In recent years, my country has proposed the construction of an “innovative national strategy”[5]. The country and enterprises need a large number of applied talents, and the country has made it clear in the form of legislation that the task of colleges and universities is to cultivate high-level professional talents with innovative spirit and practical ability. What is an applied talent and how to cultivate an applied talent that meets the market demand are the puzzles and bottlenecks faced by the teaching management of colleges and universities at this stage. Taking accounting major as an example, applied talents require students to master various professional qualities, such as basic professional qualities of accountants, information sensitivity, self-learning ability, logical analysis ability and teamwork ability.

## **2. Analysis on the Current Situation of Comprehensive Simulation Practice Teaching of Accounting Major in Colleges and Universities**

### **2.1 The Educational Concept of Accounting Profession is Still Lagging Behind**

In actual teaching, accounting education in undergraduate colleges is still a typical closed education[6]. Teachers only focus on cultivating students' basic business skills such as bookkeeping, bookkeeping, accounting, and preparation of accounting statements. There is a serious disconnect between teaching and innovation and entrepreneurship education. Know how to take full advantage of personal advantages, actively seek opportunities, and take the initiative to create value. The accounting practice level of the teaching team is not high. Most accounting teachers come from colleges and universities, and few accounting professionals with rich practical experience teach in colleges and universities. The application level of practical teaching is low, and the scope is narrow. At present, the practice teaching form of many colleges and universities is still at the level of simulating enterprises on campus or doing some accounting work with off-campus jobs. That is to say, the application level of practical teaching is basically at the most basic level of accounting work, that is, the accounting level. Other application areas of the accounting profession, such as financial management and analysis, auditing, investment and decision-making, are less involved. The scope of practical teaching content is relatively narrow, and students lack the ability to adapt to accounting practices in different industries by using basic accounting theories and methods. Due to the lack of industry experience and practical experience, most teachers cannot cite practical cases to explain the basic principles when teaching professional courses, resulting in limited practical teaching effect. Insufficient understanding of the connotation of innovation and entrepreneurship education Innovation and entrepreneurship education is a kind of practical education, that is, through systematic teaching activities to promote students' all-round development, cultivate students' entrepreneurial awareness and innovation and entrepreneurship ability, inspire new ideas and concepts for their future development, and further Exercise students' comprehensive quality and ability. At present, most applied undergraduate colleges often place innovation and entrepreneurship education at a single and independent level of skill training, and do not deeply explore the internal connection between it and accounting professional education, which weakens the educational effect to a certain extent.

### **2.2 Lack of a Complete Practical Teaching System**

Practical teaching is an important foothold and destination for the teaching reform in colleges and universities[7]. However, influenced by the traditional educational thinking mode, people habitually believe that the teaching in colleges and universities should be based on theoretical teaching, and practical teaching is only supplementary. In the teaching of professional courses, there are more theoretical teaching tasks and less practical teaching tasks. . The content of practical teaching is simple and lacks creativity. At present, in practical teaching, whether it is a class assignment or a simulated practice, the answers have already been designed, and there is only one

solution, which is separated from the complex and ever-changing reality. Practical teaching lacks the content that can inspire students to comprehensively use the knowledge they have learned and various methods and means to creatively analyze complex real problems and propose different decision-making schemes according to the situation. We believe that “whether practical teaching is conducive to the cultivation of analytical and creative ability” should be one of the main points of difference between higher accounting education and secondary accounting education. The technical methods of practical teaching are lagging behind. At present, accounting practice teaching in our country is basically manual simulation work or using accounting software to simulate and operate traditional manual accounting business[8]. There is still a big gap between the teaching situation and the actual accounting professional environment. The teaching content reflects the practical teaching content of informatization, networking and comprehensive analysis is less. Insufficient reflection on practical teaching will inevitably lead to a disconnect between students' theory and practice, and students' accounting practical ability is obviously weak, resulting in a disconnect between curriculum setting and training goals and market demand. The main function of the practical teaching system design of accounting major is to enhance students' practical ability, and most of the accounting major courses currently offered are classroom instillation of professional abstract knowledge, which is not easy for students to digest and only learn conceptual things, which leads to some usually excellent Students, after entering the workplace, it is difficult to adapt. In a word, the traditional accounting practice teaching mode focuses on the operation of basic business data, and can no longer meet the requirements of the new social and economic environment for the accounting profession, especially the needs of high-level accounting personnel training. It is necessary to carry out corresponding innovation and development in accordance with the new talent training model.

### **3. New Understanding of the Innovation of Comprehensive Simulation Practice Teaching Mode for Accounting Majors in Colleges and Universities**

#### **3.1 The Practical Teaching of Accounting in Colleges and Universities Should Reflect Diversity, Innovation and Advancement**

Diversity in form. The diversity of forms is determined by the characteristics of college teaching. Under the general requirement of “wide caliber and solid foundation” in higher education, the proportion of professional courses is getting smaller and smaller. This greatly limits the feasibility of offering simulated practice courses or out-of-home practice for the whole month and semester. It is even more impossible for every professional course to be offered. Independent mock practice sessions. Practical teaching in colleges and universities not only has the aspect of being an independent teaching link and content (such as simulation practice, graduation practice, etc.), but also has the characteristics of running through the whole teaching process as a teaching method and method, such as demonstration teaching before class , in-class experimental teaching, extra-curricular case study and judgment, etc. In addition, in addition to the written closed-book test, course design and case analysis can also be used in the course test and even the examination. innovation in content. This is also determined by the talent training goal of “strong ability, high quality and creativity” in higher education. When considering the content, methods and organizational form of practical teaching, in addition to the accounting content with standardized and definite solutions, the proportion of design and comprehensive content should be increased, and students should be trained to creatively and comprehensively use the knowledge and methods they have learned. The ability to use interdisciplinary theories, methods and means to analyze and solve practical problems. technological advancement. Using advanced teaching equipment and updating teaching methods is an important way to improve the quality of teaching. As a place with relatively concentrated talents and relatively advanced technology, colleges and universities should take a step ahead in the innovation of teaching methods. Especially under the condition that the proportion of professional courses in colleges and universities is relatively compressed and restricted, the traditional accounting teaching method of filling the classroom is reformed, and the content of

practical teaching is carried out through the teaching process through CAI software, model demonstration, and even multimedia teaching methods such as Internet course websites. It will greatly improve the enthusiasm of students to participate in the teaching process and improve the quality and efficiency of teaching.

Construct the “ability-based” teaching mode, implement the action-oriented teaching method, improve the on-campus accounting training base, innovate the practice mode of school-enterprise cooperation and work-study integration, effectively improve the students' practical ability in accounting positions, and provide qualified accountants for enterprises. Talents can add power to the development of the school. The optimization model of accounting practice teaching in colleges and universities is shown in Figure 1.

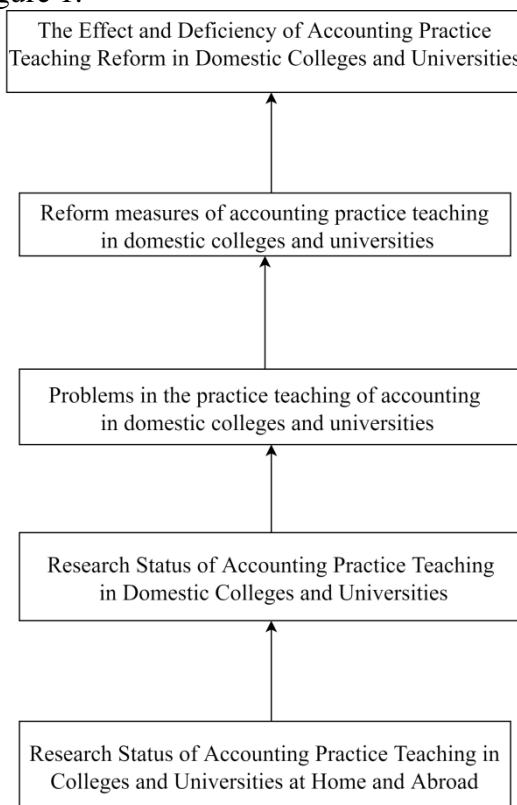


Fig.1 Optimization Model of Accounting Practice Teaching in Colleges and Universities

### 3.2 To Form a Formal System for the Innovation of Comprehensive Simulation Practice Teaching Mode for Accounting Majors in Colleges and Universities

The most typical form of traditional accounting practice teaching is off-campus practice or on-campus simulated practice. This article discusses accounting practice teaching from a broad perspective, that is, at the same time, it also considers practice teaching as a daily teaching method, as a means of cultivating the comprehensive quality and ability of college students. Every college has its own characteristics. This is not only reflected in material conditions, teaching plans, and syllabuses, but also in the process of teachers' implementation of teaching content. Therefore, “there can be no unified model for how colleges and universities organize accounting practice. In addition, from the perspective of the scope of practical teaching, it should not be limited to a few accounting courses, but should also be expanded to courses related to the major or even related majors, such as securities, finance, trade, statistics, management, law and other disciplines field. The system is based on the work tasks of the accounting positions, takes the practical ability of the position as the core, and takes the project curriculum as the carrier, to enhance students' entrepreneurial awareness and basic ability. At the same time, on the basis of formulating a reasonable curriculum system, based on the theory of project curriculum development and job tasks, in-depth cooperation with enterprises and industries, actively explore and formulate teaching standards for accounting professional courses, establish a core curriculum monitoring teaching quality system, systematically

Cultivate students' vocational skills, highlight the coordination between professional skills training and the actual accounting work, and realize the consistency between professional ability training and professional job requirements.

“Constructing a practical teaching system integrating “innovation and entrepreneurship”” Actively constructing a practical teaching system suitable for applied undergraduate accounting majors is conducive to the cultivation of innovation and entrepreneurship education in accounting majors. The practical training teaching system in the existing teaching system can be divided into two platforms: “on-campus simulation training” and “practice teaching base”. Four modules, to build an effective practical teaching system integrating accounting majors and entrepreneurship and innovation education. Figure 2 shows the construction diagram of the “innovation and entrepreneurship” integrated practice education system in application-oriented undergraduate colleges.

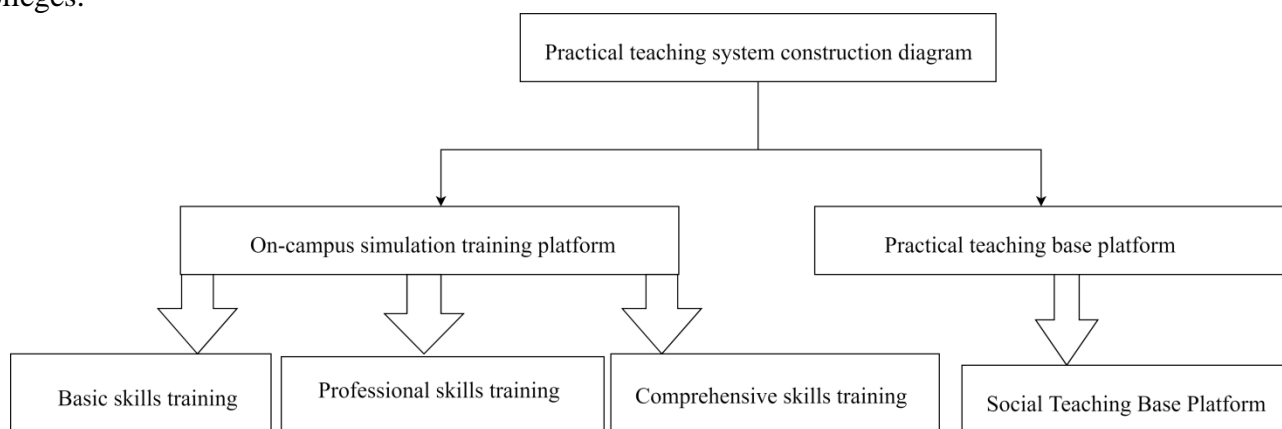


Fig.2 Construction Diagram of Practical Education Teaching System

#### 4. Conclusions

Since General Secretary Xi Jinping proposed the “new economic form”, many innovative business models have emerged in my country's real economy, and concepts such as new retail, new marketing, new economy, and new manufacturing have emerged one after another. The innovative concept of practical teaching mode has gradually penetrated into the running of colleges and universities. Accounting has always been a popular major in business, and the gap of high-end accounting talents in the market will continue to exist in the short term. How to cultivate a professional? Approving high-quality, high-skilled accounting talents who understand management and operation has also become the research focus of the accounting professional teaching team, and strengthening practical teaching will also become an important direction of college teaching reform. In a word, in order to realize the innovation of the comprehensive simulation practice teaching mode of the accounting major in colleges and universities under the new technology, it is necessary to in-depth integration of educational concepts, personnel training goals, teaching content, teaching methods, teaching staff construction and school-enterprise cooperation, etc., and constantly reform, innovate and start a business. Educational talent training system, optimize educational content, improve teaching methods, and deeply explore the organic way of integrating innovation and entrepreneurship with professional education, so as to effectively promote innovation and entrepreneurship education in applied undergraduate colleges and universities, and continuously export accounting majors with innovative and entrepreneurial capabilities for the country. talent.

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