

Research on Innovation of Accounting Teaching Mode Based on Professional Values

Yi Ding

School of Economics and Management, Southwest Petroleum University, Chengdu 610500, China

Abstract: Accounting is a comprehensive subject. In order to better meet the needs of society, we should pay attention to the cultivation of accounting professional values in the teaching process, and combine accounting professional ethics, accounting professional spirit and professional ethics with professional values to cultivate compound talents with both professional values and high accounting professional ability. Based on professional values, this paper makes innovative research on accounting teaching mode, trying to explore the development path of innovative accounting teaching mode under the influence of professional values, thus providing a brand-new perspective for the reform of accounting education mode in China.

Keywords: Accounting; Professional Values; Teaching Mode; Countermeasure and Suggestion.

1. Introduction

With the rapid economic development in China and the continuous advancement of enterprise management modernization, the number of college graduates in China has increased sharply, and the employment pressure has increased accordingly. In 2023, the number of college graduates in China exceeded 11.5 million. Facing the "most difficult graduation season" in history, the professional values of college graduates in China have attracted more and more attention, and gradually become a key indicator to measure the employment competitiveness of college students. However, due to the lag or deviation of college students' employment concept, the employment difficulty of graduates has become increasingly serious. In the process of professional teaching, how to better cultivate and improve the employment adaptability of college students is an important topic that colleges and universities need to solve at this stage. Accounting is a discipline closely related to professional values, and colleges and universities shoulder the important mission of cultivating innovative talents for the party and the country, which is the main position for the cultivation and practice of professional values in the new period. Accounting talents trained in colleges and universities should not only have accounting professional knowledge, but also have good professional ethics, so as to meet the basic requirements of society for accounting personnel's professional values and solve their practical difficulties. Therefore, the accounting teaching mode must keep pace with the times, constantly innovate and reform, so as to adapt to the changes in the demand for accounting talents in the new era and cultivate a group of high-quality, high-level and applied accounting professionals.

2. Overview of Professional Values

The word "values" comes from Latin, which means "what people think" and can also be extended to "views on people". Professional values are the values that a person retains when choosing a career in the future, including values, morality and outlook on life. They are the value judgments and value orientations that a person holds when choosing and evaluating a career, including the views on the benefits, risks, rewards,

rights and prestige of the career, and the core is the attitude of individuals towards their own personality characteristics and social roles.

Accounting professional values are a kind of professional value orientation under the background of accounting specialty, which is the basic values and evaluation standards held by accountants when choosing accounting profession, and also the basic codes and norms that accountants should follow when engaging in accounting professional activities. In the real society, correct professional values guide the future career development of accounting professionals, and play an extremely important role in improving the quality of accounting practitioners and promoting economic development.

3. Problems in Accounting Teaching Mode Based on Professional Values

As one of the core majors for cultivating economic management talents, accounting has strong practicality and practicability. Its professional training goal is to train students into high-quality and compound talents with basic theoretical knowledge and skills of economic management, good at financial work and mastering accounting professional skills. However, at present, there are still some problems in the teaching mode of accounting specialty in colleges and universities in China. First, the teaching content is not perfect. Due to the influence of class hours and students' interest in learning, the traditional spoon-feeding and indoctrination teaching mode has seriously affected students' learning and mastery of accounting professional knowledge, and can not meet the needs of economic management talents for accounting professional knowledge; Second, the curriculum is not flexible enough. The existing teaching mode is mainly a teaching mode with the teacher as the subject and the classroom as the object, which does not pay attention to the students' dominant position in the learning process. This teaching mode is very easy to fade students' learning initiative and enthusiasm, forming a passive learning situation, and the existing teaching shows the phenomenon of emphasizing theory over practice, lacking the cultivation of students' practical ability. The third is to ignore the study of interdisciplinary knowledge. The traditional teaching mode is

still blindly learning the traditional accounting, supervision and management courses, but the content of human resource management, risk management and professional literacy is shallow, which leads to the narrow knowledge of students and is not enough to cope with the changes in the accounting environment in the future. Fourth, the employment-oriented teaching concept has not been implemented. With the gradual increase in the number of college graduates every year, the current situation of accounting majors' difficulty in finding jobs is becoming increasingly severe, largely because colleges and universities have not always put the employment-oriented concept into their teaching concepts, and social changes are changing with each passing day, and the requirements for talents are ever-changing, which finally leads to the low employment quality of professional talents and fails to meet the needs of society.

Therefore, in the teaching stage, colleges and universities should devote themselves to the two-way cultivation of professional skills and professional values, gradually incorporate professional values into professional training programs, and further improve the setting of professional practice teaching system. On the one hand, it will strengthen students' mastery of theoretical knowledge of accounting, on the other hand, it will promote the effective improvement of professional quality of professional students, fundamentally improve the phenomenon of "slow employment and difficult employment" of students, and realize the coordinated unity of professional values education and theoretical knowledge teaching of accounting professionals.

4. Development Path of Innovative Accounting Teaching Model Based on Professional Values

In view of the current situation of accounting education mode in colleges and universities, this paper proposes to firmly establish the teaching mode concept of "one core, two grasping hands, three cooperation and four innovations" based on professional values, and take various measures to realize the high-quality development of accounting students in colleges and universities. That is to say, with high-quality employment as the core, with the goal of meeting the needs of social talent recruitment and cultivating applied talents as the starting point, we will promote school-enterprise cooperation, cross-school cooperation and school-place cooperation, and then promote the realization of innovation in teaching mode concept, resources, teaching and mechanism of accounting specialty, further enrich and improve the existing teaching mode system, and better cultivate and transport excellent builders and successors for the country and society.

(1) A core

President Xi presided over the first meeting of the 20th Central Financial and Economic Committee and delivered an important speech, stressing the need to speed up the shaping of modern human resources with excellent quality, abundant total quantity, optimized structure and reasonable distribution, and support Chinese modernization with high-quality population development[1]. In this complex and changeable environment, the phenomenon of difficult job selection, employment volume and fewer jobs frequently occurs. How to promote the high-quality employment of college students and accelerate the cultivation of new quality productivity is an urgent problem to be solved. Therefore, the innovative

teaching mode at this stage must focus on high-quality employment and strive to draw a new picture of the development of high-quality employment to ensure the stable operation of the overall employment of college graduates.

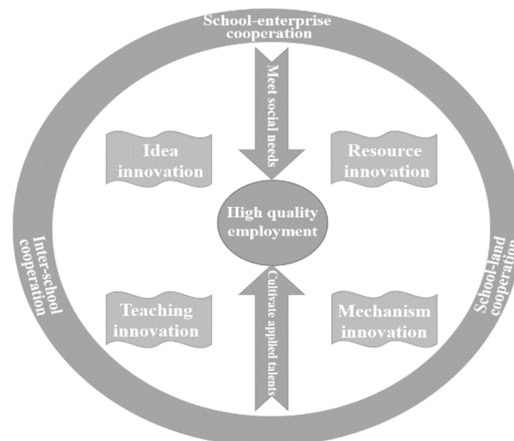


Figure 1. Schematic diagram of teaching mode innovation

(2) Two grippers

With the continuous expansion of the enrollment scale of colleges and universities, the number of graduates is increasing year by year, and the employment situation is becoming increasingly severe. University can't live without society, and society can't live without university. Accounting education should be at the forefront of economic development, that is, it should adapt to the changes of external environment and meet the needs of internal reform to reduce the gap between accounting education and accounting practice[2]. Facing the increasingly fierce competition for talents in society, universities should actively understand the needs of social development, and shoulder the heavy responsibility of cultivating high-quality talents for society. Therefore, universities should adjust the professional teaching plan and mode in time according to the changes of social talent demand, put theoretical knowledge and practical ability first in education and teaching, and attach importance to the improvement of students' comprehensive quality and ability, so as to improve students' knowledge and skills and better meet the needs of social development. In order to alleviate the current employment difficulties, we must take the development goals of meeting social needs and cultivating applied talents as the starting point for cultivating high-quality talents, effectively integrate the recruitment needs of social talents with the professional teaching mode, and help graduates enhance their core competitive advantages, so as to better adapt to and meet the needs of applied talents in the modern employment market environment.

(3) Three cooperations

At present, most colleges and universities are only limited to the level of school-enterprise cooperation. School-enterprise cooperation is undoubtedly a win-win model for schools and enterprises. In the process of cooperation, both sides can exchange resources, complement each other's advantages and get their own benefits. For the school, it can not only provide financial assistance, but also provide students with an opportunity to adapt to the workplace in advance, and realize the combination of campus study and workplace practice. The school can also adjust the professional training plan in time according to the direction of enterprise talent demand to achieve targeted education and training for students. For enterprises, it can bring a large

number of professional technicians to cultivate and select the technical talents needed by enterprises, promote the further development of enterprises and reduce the cost and risk of recruiting high-quality talents. However, most school-enterprise cooperation only stays in nominal work such as signing school-enterprise cooperation agreements and listing enterprise practice bases, and it is difficult to have substantive cooperation[3]. Therefore, exploring the mode of school-enterprise cooperation is an important means to innovate the teaching mode, which is more conducive to the needs of social development.

Besides, to innovate the teaching mode at this stage, we need to explore diversified ways of cooperation, such as inter-school cooperation and school-place cooperation. As the key unit of talent export, colleges and universities should strengthen cooperation and close exchanges. Strengthening cooperation and exchanges between universities can not only build a platform for teachers in different regions to learn from each other and understand each other, but also promote cooperation and mutual benefit among universities, and better realize complementary advantages and resource sharing. As a gathering place of superior forces, local governments can achieve all-round cooperation at a higher level and in more fields, achieve great integration of advantages, great sharing of achievements and great linkage of development to a greater extent, and further promote the reform and innovation of accounting teaching mode. Therefore, in the future, colleges and universities should constantly innovate cooperation methods, accelerate the implementation of school-enterprise cooperation, cross-school cooperation and school-ground cooperation, maximize the cooperation effect of "1+1>2", and write a new chapter in two-way empowerment.

(4) Four innovations

1) Concept innovation-integrating the concept of occupational adaptation

Facing the unpredictability and complexity of the future environment, adaptability is more important than planning, because life is not static. How to give full play to individual subjective initiative and learn to adapt to the diversity of different growth environments is one of the topics that college students need to focus on at present, which also provides a brand-new reform perspective for innovative accounting teaching mode at this stage.

It is one of the best ways to promote students to change from "campus people" to "professional people" by integrating the concept of vocational adaptation into professional teaching mode. Through flexible teaching methods and personalized training plans in daily teaching, we can strengthen the horizontal integration of vocational education and general education under the modern education system and enhance the theoretical knowledge application ability and soft power of professional students to a greater extent. Therefore, we should further improve the structural system of vocational education and school-running standards. Guided by improving the quality of employment and ultimately serving the social and economic development and the all-round development of people, we can better cultivate a batch of high-quality applied talents with innovative thinking and international vision.

2) Resource Innovation-Enriching Professional Teaching Resources

Enriching professional teaching resources can mainly start with professional courses and teachers. Specialized courses are the essence of accounting discipline and the necessary

skills for every student to enter accounting major. And specialized courses are different from other courses, which are more specialized and centralized. Therefore, it is an extremely important step to learn specialized courses well, and most specialized courses of accounting in colleges and universities are mainly composed of accounting and auditing related knowledge such as basic accounting, cost accounting, management, financial management and so on. The accounting students trained by the traditional accounting curriculum system mainly pay attention to the accounting business of the unit, which can not meet the needs of data mining and financial decision analysis of enterprise groups under the financial sharing mode[4], and students' participation in social science, professional literacy, law and big data courses is not high, which leads to students' narrow knowledge and weak ability to cope with changes in the future. In summary, it is necessary to enrich students' professional courses.

At the same time, excellent teaching staff is the key to cultivate excellent accounting talents. Therefore, in order to innovate the teaching mode, an essential step is to strengthen the construction of accounting teachers in colleges and universities. First of all, colleges and universities should further improve the supervision and management system and teaching evaluation mechanism of professional accounting teachers, actively introduce corresponding policies to encourage and support teachers to carry out multi-thinking open teaching, and actively interact with students in the classroom, pay attention to student-centered classroom teaching methods, give play to students' initiative in the classroom, and truly practice the concept of teaching and learning; Secondly, colleges and universities should lead all teachers to establish advanced educational concepts and strengthen their own teaching quality, attach importance to the cultivation of students' professional ability in daily professional knowledge teaching, effectively combine modern information technology resources with classroom teaching, and improve classroom teaching effect. Finally, colleges and universities should attach importance to the assessment of teachers' teaching ability, which includes many abilities. The most important thing is to strengthen their professional ethics and professional awareness, because it is not enough to rely solely on preaching to solve doubts if students want to survive in the developing society in the future. The so-called teaching and educating people, a good teaching team, should not only teach students theoretical knowledge, but also shoulder the responsibility of educating people.

3) Teaching innovation-attaching importance to practical education and teaching

Accounting is a very theoretical and practical subject, especially in the professional knowledge system, which not only involves a lot of basic accounting theory knowledge, but also includes a lot of specific business processing in accounting and accounting management. Ability is not learned, but exercised in practice. Practice teaching is an important part of modern undergraduate education[5]. Therefore, it is far from enough to rely on theoretical knowledge in teaching. We must attach importance to cultivating students' practical ability and strengthen the training of students' practical operation ability.

Practical education and teaching can be carried out in three aspects: practice, subject competition and experimental class. First, practice combines classroom teaching with social

practice, which is an important part of practical education and teaching of undergraduate education. Through practice, college students can truly experience the application of professional knowledge in the workplace in advance, help them learn to apply the theoretical knowledge they have learned to practice well, and improve their practical experience of professional skills. Second, subject competitions can further deepen students' understanding and application of professional knowledge, cultivate their ability to think and solve problems independently, exercise their ability to communicate with others, unite and cooperate, and promote the cultivation and promotion of students' application ability, scientific research ability and innovation ability. Thirdly, the experimental class can deepen students' understanding of the knowledge points they have learned in class, let them apply the principles into reality and improve their practical ability. Practical education teaching can effectively reduce the situation that students can only memorize concepts but can't learn them vividly. Therefore, colleges and universities need to pay more attention to practical education teaching, not just taking practical teaching as an auxiliary stage of theoretical teaching, but taking a two-pronged approach, highlighting the simultaneous development of theoretical knowledge and practical teaching, so as to better guide college students' vocational education.

4) Mechanism innovation-adhere to the employment-oriented mechanism

Facing the increasing enrollment of college students and the increasingly severe employment situation, it is of great significance to strengthen employment guidance and adhere to the employment-oriented mechanism for college students to develop into talents and find jobs smoothly, which is also an important goal of developing student work in colleges and universities. On the basis of timely reflecting the needs of society, the cultivation of accounting talents in colleges and universities should refine the basic abilities and qualities that accounting professionals need for the needs of society, and form the training objectives of accounting talents step by step at different levels of accounting degree education[6].

In daily education and teaching, we should not only impart theoretical knowledge to students, but also offer more career guidance courses for college students that conform to the characteristics of accounting major, correctly guide students to establish correct career outlook, career choice outlook and values, closely focus on the key point of market talent demand, strengthen the cultivation of students' professional quality and

effectively enhance their core competitiveness in employment.

5. Conclusion

Based on the analysis of the current situation of accounting teaching mode based on professional values, this paper puts forward that we should take high-quality employment as the core, meet social needs and train applied talents as the starting point, effectively promote school-enterprise cooperation, cross-school cooperation and school-place cooperation, realize concept innovation by integrating the concept of vocational adaptation, enrich professional teaching resources, attach importance to practical education and teaching innovation, and adhere to the employment-oriented mechanism to realize mechanism innovation, so as to better escort the high-quality development of higher education in China.

Colleges and universities should fully realize that the cultivation of accounting professionals must closely combine social needs and students' realistic professional values. Only in this way can we continuously provide innovative high-quality talents with rich theoretical knowledge and strong professional adaptability for the society.

References

- [1] Xi Jinping presided over the first meeting of the 20th Central Financial and Economic Committee to support Chinese modernization with high-quality population development [J]. *China Talents*, 2023, (06):5.
- [2] Zhao Hongyan, Nian Suying, Zhou Zhigang. Reform of accounting teaching mode under market positioning [J]. *Market Weekly (Theoretical Research)*, 2009(07):159-160+86.
- [3] Li Meiqing. Analysis of undergraduate accounting teaching mode based on improving accounting professional ability [J]. *Contemporary Accounting*, 2021(03):129-131.
- [4] Zhang Bin. Research on innovative accounting personnel training of financial sharing services [J]. *Accounting of Chinese township enterprises*, 2023(01):196-198.
- [5] Wu Zhongchun. Research on Competency-oriented Undergraduate Accounting Education [J]. *Journal of nanjing audit university*, 2009,6(04):100-103.
- [6] He Yurun, Li Xiaohui. Research on the training mode of accounting talents in Chinese universities-based on the field investigation of accounting education in ten universities in the United States [J]. *Accounting Research*, 2013(04):26-31+95.