

Discussion on Teaching Reform of Accounting Major in Colleges and Universities Based on Professional Values

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Abstract: The information age has put forward higher requirements for the professional level of accounting talents, which not only pays attention to the accumulation of knowledge, the improvement of ability, but also pays more attention to the cultivation of professional ethics. As an important base for personnel training, colleges and universities need to give full play to their education functions and train more professionals to meet the needs of social work in the new era. Combined with the background direction of the development of the industry in the new era, based on professional values, and based on the teaching reform of accounting major in colleges and universities as the research background, this paper analyzes the necessity of teaching reform of accounting major in colleges and universities based on professional values, and discusses the teaching reform mode of accounting major in colleges and universities based on professional values from the aspects of goal orientation, platform building, content construction, etc. And put forward the corresponding practical countermeasures, in order to improve the professional ability and comprehensive quality of accounting major students, conform to the market demand and the development of The Times.

Keywords: Professional values, Colleges and universities, Accounting, Teaching reform.

1. Introduction

With the rapid development and widespread promotion of the new generation of information technology, such as the Internet, blockchain, financial robots, big data, cloud accounting, etc., the financial and accounting management mode of all walks of life has undergone tremendous changes, and accounting work is developing in the direction of intelligence[1]. In order to meet the requirements of social work on financial and accounting personnel in the new era, It is imperative to reform the teaching of accounting major in colleges and universities. Career education must also adapt to the requirements of the new era, adapt to the latest industrial changes, and cultivate more high-quality compound talents for the new era. Accounting is a popular major. The demand for accounting personnel from all walks of life increases year by year, which drives the development of accounting education. At present, many colleges and universities have opened accounting major, but from the perspective of the accounting talent market, the accounting industry needs a large shortage of professional and skilled talents. The root cause is that the cultivation of talents in the accounting industry is often closely related to people's professional values. Therefore, how to cultivate high-quality skilled talents conforming to the development of the industry based on professional values has become an important research direction in the teaching reform of accounting major.

2. The Fit Analysis of The Construction of Accounting Teaching Reform Mode in Colleges and Universities Based on Professional Values

2.1. The connotation of professional values

Career values are people's cognition and attitude towards

career evaluation, choice and value orientation gradually formed in learning and social practice. They are the basic embodiment of personal values in career and often affect the determination of personal career goals and the choice of career motives. Zheng Heong once wrote in the book "The Development of Youth Values" that career values are a kind of value pursuit of individuals in the process of career development, as well as the "inner motivation and guidance system of individuals"[2]. Career is the medium of interaction between individuals and society, and the career values of young college students will directly affect the development trend of the whole society in the future, and to some extent, play an important guiding role in their future career life.

2.2. Professional values of accounting students

The strong application attribute of accounting makes it one of the most popular majors in the market, and the accounting position is essential for any unit. For accounting major students, if they want to stand firm in the society, they must establish correct professional values. The professional values of accounting students determine their expectations for career development and influence their choice of future career goals and ideals[3]. At the same time, their career value orientation is affected by many factors, such as salary, economic growth, specialty and interest, working environment, interpersonal relationship, family and so on. Economic and management work cannot be carried out without accounting. The continuous development of society will not eliminate accounting[4], but will promote accounting work more strict and planning. Therefore, students majoring in accounting should set up correct professional values and make their own career planning.

2.3. Necessity analysis of accounting teaching reform in colleges and universities based on professional values

(1) General trend of the industry: Conform to the

inevitability of the change of the accounting industry

With the extensive application of Internet, big data, artificial intelligence and other technologies in the financial field, the accounting industry has undergone earth-shaking changes and unprecedented reforms, and the work of basic accountants will also be replaced by financial robots[5]. Therefore, the teaching orientation of accounting major in colleges and universities should not be limited to cultivating application-oriented talents with solid basic knowledge and skilled basic skills, and the teaching content should not only stay in the simple teaching of accounting knowledge. It must adapt to the market demand and adjust the training program. In the teaching process of basic knowledge and basic skills, On the one hand, we should do a good job in the cultivation of students' financial analysis, financial budget and risk awareness, so as to improve students' abilities in all aspects. On the other hand, we should highlight the cultivation of students' professional values and guide students to set up correct professional values. From the perspective of accounting students, only by establishing correct professional values can they better connect with the society, solve the problem of difficult employment, make career planning for themselves timely through correct recognition and judgment of the profession, adhere to the concept of professional ethics, and create a better career prospect[6]. From the perspective of school and society, integrating professional values into teaching courses can improve the employment rate of college students in the short term, thus promoting the improvement of national economic benefits. In the long term, it can improve the ideological education ability in all aspects and realize the improvement of national moral quality.

(2) Realistic demand: the urgent need to implement the goal of training financial talents in the new era

At present, the capital market is booming and the economy is advancing by leaps and bounds, but criminal cases in the accounting industry are common, and the professional ethics of financial talents are gradually attracting public attention[7]. Financial personnel hold the financial power and shoulder the heavy responsibility of investment, financing and working capital management of various industries and departments. Once their value concept is distorted, accounting information will be easily distorted, and it is difficult to truly reflect the financial condition and operating results of accounting subjects. Financial personnel will forge or destroy accounting information or even commit corruption for personal gain[8]. Therefore, it is urgent to integrate the content of professional ethics and value orientation education into the teaching process of accounting, enhance the guidance of students' professional ethics and ideological values, and guide students to establish a correct outlook on life, world outlook and values.

(3) Practical basis: The inevitable requirement of accelerating the reform of the curriculum system

At the present stage, accounting major students generally have problems in practice, such as insufficient scope of theoretical knowledge, lack of analysis and decision-making

ability, and weak social adaptation ability. The supply and demand of talents present a structural contradiction, and the original teaching model of accounting major is no longer suitable for the needs of modern society. From the perspective of the demand structure of the talent market, correct professional values are one of the important indicators for enterprises and public institutions to select and employ people, and it is an important measure for accounting teaching reform to integrate professional ethics and value guidance into professional courses[9]. And throughout the current financial development of enterprises can be found that most enterprises in the financial management level has achieved a significant improvement, financial management system is increasingly electronic, paperless. However, from the perspective of the current accounting teaching practice, the teaching process emphasizes the traditional paper accounting, focuses on cultivating students' professional theoretical basis, lacks the information and network teaching means, ignores the cultivation of students' professional values, and disconnects with the enterprise's demand standards for talents. Therefore, in the process of accounting teaching, colleges and universities must carry out teaching reform, and pay attention to the guidance and training of students' professional values, deepen the reform and innovation of teaching system, and truly realize the timeliness and modernization of accounting teaching in colleges and universities.

3. Design of Teaching Reform Method of Accounting Major in Colleges and Universities Based on Professional Values

The teaching mode of accounting major in colleges and universities based on professional values aims to integrate online and offline education modes through the guidance of students' professional values, comprehensively integrate and optimize the resources inside and outside the university, so as to realize the complementary advantages. Starting from the actual employment needs of students and enterprises and institutions, the professional training objectives are formulated, and then the curriculum system is reversely designed. To ensure to the greatest extent the consistency of teaching objectives and results.

In order to meet the internal needs of colleges and universities, such as the purpose of running a school, and external needs of employers, fully explore the new training mode of accounting talents in the post-epidemic era, take moral cultivation as the fundamental task, and combine the characteristics and teaching status of accounting major in colleges and universities, to construct the teaching objectives, teaching forms and teaching contents of accounting curriculum mode. The accounting curriculum framework system is shown in Figure 1.

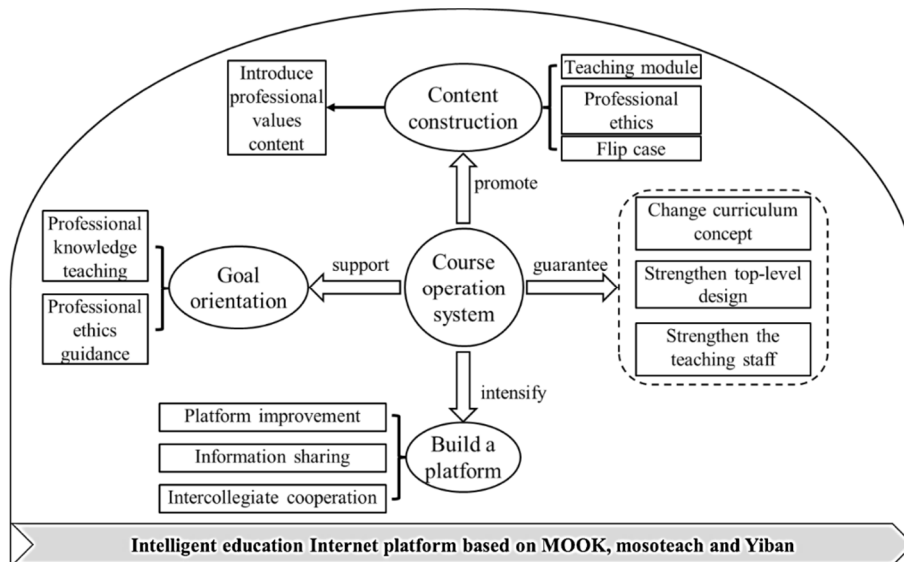


Figure 1.

Framework of teaching reform mode of accounting major in colleges and universities based on professional values

3.1. Objective-oriented: Exploration of accounting teaching reform oriented by professional values

At present, human society has stepped into the era of digital economy, and profound changes have taken place in the mode of production and operation, the mode of organization and management, and the financial and financial paradigm. However, the traditional training mode of accounting professionals can no longer meet the needs of social development. Therefore, we should combine the new technology with the training of accounting professionals, and provide students with a full range of interdisciplinary teaching with new ideas, new paradigms and new means. In the exploration of accounting teaching reform in colleges and universities based on professional values, the teaching of accounting theoretical knowledge is the basis of education, and the guidance of professional values is the essence of education. Only by combining the two can we create high-quality composite accounting talents who adapt to the new era.

3.2. Platform building: An Internet platform based on intelligent education

In order to integrate professional values into accounting teaching and obtain good results, it is necessary to adopt modern intelligent information education means, rely on online learning platforms such as MOOK, Lanmoyun and Yiban, strengthen the combination of online and offline teaching methods, and realize the deep integration of professional values courses, accounting courses and network technology. Under the guidance of the information technology of "Great Wisdom moving Cloud Matter", the quality and efficiency of "teaching" and "learning" are promoted[10]. First, the Internet education platform should constantly improve its ideological guidance, classroom teaching, employment services, academic forums, social life and other sections, so as to truly realize "teaching through lively learning" and "teaching through lively play". Second, build an information sharing platform for vocational education, and release teaching videos, students' assignments, course assessment, competitions and lectures through "cloud

classroom" and other activities, so as to "settle in the cloud" of professional course teaching from target design, teaching process, teaching strategy to assessment and evaluation, and build a powerful carrier of network value leading and learning style construction. Third, strengthen the cooperation with other high-level universities, implement the joint training of students and mutual recruitment of teachers, create a number of high-quality courses and high-quality resources through innovative ways of inter-school cooperation, and finally form the "collaborative education" pattern of teaching, service, practice and culture[11].

3.3. Content construction: Update teaching content and reasonably introduce elements of professional values

The training of accounting talents is a system, the whole system can be divided into accounting subject subsystem, accounting teaching subsystem and accounting textbook subsystem. From the perspective of the subsystem of accounting discipline, integrating professional values into the subsystem of accounting discipline is a further improvement of the system. The study of professional values provides a reference way to enrich the content of accounting laws and regulations and accounting professional ethics. From the perspective of accounting teaching subsystem, accounting courses related to career education are set up in accounting courses to help students clarify career goals, make their own career plans, and combine their values with the development and construction of the industry, so as to finally enable students to achieve good career development. From the perspective of the subsystem of accounting teaching materials, based on the content of Accounting Professional Ethics, the teaching material system of accounting professional values is constructed in the form of course materials, case database construction and course arrangement, and through the coordination with the professional ethics curriculum system and professional curriculum system, the training goal of high-quality accounting professionals is achieved.

4. Practical Countermeasures of Teaching reform of Accounting Major Courses in Colleges and Universities Based on Professional Values

In order to meet the requirements of the new era and adapt to the changes of the accounting industry, the teaching reform of accounting major in colleges and universities should do both, considering both the improvement of students' professional ability and the cultivation of students' professional values. Specific practical countermeasures are as follows:

4.1. Change the curriculum idea and integrate the value leading into the curriculum teaching

Values are the internal expression of the way people behave, usually reflected in every aspect of life. Therefore, it is necessary to cultivate and guide the professional values of accounting students in colleges and universities through various channels and approaches, so that they can be integrated into daily life, so that students can perceive and understand the essence of professional values in study and life practice. Colleges and universities should integrate the core content of professional values into classroom teaching, social practice and extracurricular cultural activities through career education courses and relying on online learning platforms, so that students majoring in accounting can be imperceptibly influenced and rendered by correct professional values. In course teaching, we inform students of the harm of illegal behaviors through case analysis, emphasize the importance of accounting professional ethics and ethics, and encourage students with positive analysis conclusions, so that students can truly understand the admonitions of "honesty first, integrity first, adhering to principles and not falsifying accounts", so as to reflect the cutting-edge and value of the course. Provide strong support for the positive value guidance.

4.2. Strengthen the top-level design and perfect the supporting system of accounting professional values

The orderly and efficient operation of teaching curriculum needs a certain support system to provide guarantee. First of all, it is necessary to innovate the school-enterprise cooperation mode, build the practice base of industry-university-research, realize the sharing of intellectual, human, material and financial resources through the cooperation of "government-university", "university-enterprise" and "enterprise-government", and promote the organic integration of professional education courses with vocational value planning courses, professional theoretical courses and practical production training. Create a good academic and innovative atmosphere for students' classroom learning, professional training and production practice. At the same time, the organization and operation system of course teaching shall be established. A leading group consisting of education experts, representatives of excellent teachers and students, and professional leaders shall be set up for different professional courses to establish and standardize the standards of syllabus design and teaching process arrangement, and conduct real-time supervision over the

completion of teaching quality and evaluation system. In addition, the problems arising in the teaching process are classified into level by level appeals and centralized processing, so as to ensure the correspondence between the professional personnel training plan and the teaching objectives and graduation requirements, as well as the unity of the teaching links of the course, so as to build a powerful guarantee platform for the efficient operation of the course.

4.3. Consolidating the staff and Strengthening the construction of teaching staff under the professional values

As the main body of teaching design and curriculum examination, teachers are the key to solve the current teaching problems. The curriculum construction of accounting courses in colleges and universities must start from the establishment of a high-level teacher team, strengthen teacher training, improve teachers' professional teaching ability and value guidance ability, enhance the flexibility of teaching, form a reasonable structure, strong academic atmosphere, and guide the positive value of the teaching team, so as to lay a solid foundation for the evaluation and development of the school. For the construction of accounting major, first of all, accounting teachers should accumulate practical experience in accounting positions, constantly introduce practical cases of enterprises and academic frontiers of the accounting industry, so that students can meet the actual needs of the society. Secondly, senior financial experts and corporate financial consultants are hired to guide students in comprehensive professional training and practice, so as to improve students' practical skills. Finally, regular academic exchanges and special lectures are organized between teachers and students. At the same time, all colleges and universities join hands to establish an online teaching platform, integrate resources and complement strengths through high-quality courses and authoritative teachers, and build a high-quality teaching team by "introducing from outside and cultivating from inside".

5. Conclusion

The training of accounting professionals is confronted with the challenges of new technology, new business forms and new models. The core of talent training is to cultivate high-quality talents with all-round development of morality, intelligence, body, beauty and labor. This paper takes professional values as the starting point and integrates professional values into ideological and moral education, professional theoretical knowledge education and social practice education, so as to combine the guidance of professional values with the teaching reform of accounting. Under the guidance of the goal oriented education concept, the construction of the Internet platform based on online education and the content construction of professional ethics. This paper constructs and designs the teaching reform of accounting major in colleges and universities based on professional values, and puts forward practical countermeasures for the teaching reform, so as to realize the high-quality training of accounting professionals, implement the fundamental task of "cultivating virtues and cultivating talents", and at the same time provide a new path for reference for the training of accounting major talents in colleges and universities from the perspective of professional values.

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