

Research on Teaching Reform of Finance and Accounting Major in Applied University under the Background of New Business: Take LNSF College for Example

Qiqi Liang, Haiyan Zhao*

Business School, Lingnan Normal University, Zhanjiang, China

**Corresponding author*

Keywords: New business, major in financial accounting, teaching reform

Abstract: To cope with the impact of accounting teaching in applied universities under the current background of new business and make up for the gap of "new business + intelligent" compound talents, it is necessary to carry out teaching reform on the existing accounting professional courses and promote the transformation of accounting professional talents in China from focusing on "quantity" to improving "quality". Given the teaching status quo of the finance major in LNSF College in this paper, through deep analysis, finds that there are problems such as the curriculum system being improved, the integration of teaching resources is not high and the teaching mode being single. Based on this, suggestions are put forward to optimize the teaching system, develop the shared resource pool, build the teaching staff and strengthen the school-enterprise cooperation. It provides a reference for the teaching reform of financial accounting major in LNSF college and other applied undergraduate universities.

1. Introduction

With the rise of digital technology, traditional accounting personnel paying more attention to accounting and less attention to management can no longer meet the talent requirements of the financial intelligence era. The new era needs new compound talents who understand management, trade, new technology and new thinking. Under the background of the new business more fundamental fiscal and taxation work will be replaced by intelligent systems, in the business in the process of financial and strategic transformation, applied undergraduate colleges and universities to the cultivation of accounting talents to fit the new business horizon, the requirement of complex talent training, therefore, need to advance financial accounting professional course teaching reform.

At present, the results of the research on the teaching reform of finance and accounting major in combination with the new business are mainly focused on the following three aspects:(1) the training direction of finance and accounting talents under the new business. Jodie and Ogan (2019) believe that in the tide of the ever-changing digital economy, financial personnel should try their best to master new skills, attach importance to the company's demand for new financial models, and improve their own financial informatization processing ability^[1]. Wei Yimin (2021) believes that the ultimate goal of new business education is to train and transport new business application-oriented talents with

high skills and high quality to adapt to the development of the new business era ^[2]. According to Dong Zhaoxi (2018), accounting artificial intelligence inevitably has a subtle competition with traditional accounting personnel, but only with competition can more accounting personnel develop into new management talents ^[3]. (2) Teaching reform of accounting courses based on new business. Liu Haiying (2021) believes that to cultivate innovative new business talents, a "five-dimensional integrated" spiral progressive accounting practice teaching system should be established ^[4]. Wang Hongli (2012) believes that the teaching reform and innovation of financial accounting courses should be carried out from various aspects, such as innovating teaching concepts, updating teaching contents, developing school-based textbooks, improving teachers' practical teaching levels and perfecting the joint assessment and evaluation system of theory and practice, to match the requirements of accounting applied high-skilled talents ^[5]. (3) The integration of industry and education in finance and accounting under the new Business discipline. Lu Cheng (2021) believes that the reform of the new business teaching mode should be driven by the CONCEPT of OBE, set targets based on the industry's demand for financial personnel, establish a comprehensive platform for the integration of industry and education, build an integrated teaching mode of industry, finance and taxation, and cultivate interdisciplinary talents with strong innovation ability through school-enterprise cooperation ^[6]. Samuel and Ankrah (2015) believe that colleges and universities shoulder the responsibility of talent cultivation, while enterprises provide paths and channels to promote the transformation of talent cultivation achievements. The integration of industry and education is the inevitable choice for the talent cultivation of finance and accounting majors in colleges and universities ^[7].

To sum up, scholars have studied the reform of accounting teaching in the context of new business from multiple perspectives, but most of the existing achievements are targeted at vocational colleges, which cannot meet the needs of teaching reform of accounting education in applied undergraduate colleges. Based on applied undergraduate colleges and universities accounting teaching, education innovation theory, and the theory of financial intelligence to LNSF college accounting as the research object, from the adjustment of the accounting professional talents training target, course system and content integration, teaching methods, and means of innovation aspects of accounting professional course teaching reform, It provides a reference for the teaching reform of accounting courses in LNSF college and other applied undergraduate universities.

2. Investigation of the Teaching Status of Financial and Accounting Courses in LNSF College

LNSF College, located in Zhanjiang city, Guangdong Province, is the only normal undergraduate college in western Guangdong. The Business School of LNSF college has two accounting majors, financial Accounting Education and Financial Management, and currently has 548 students. Through a questionnaire survey of all grade students of the finance major in LNSF College, the results with obvious characteristics are extracted to analyze the current teaching situation of the finance and accounting major in LNSF College, to obtain more detailed data support for further exploring the teaching reform measures of the finance and accounting major.

2.1 Analysis of the Basic Situation of the Respondents

According to the survey data, it is found that 73.11% of the students have a certain understanding of their future employment direction, but there are still some students who do not know enough about their majors and are confused about their future employment direction. In view of the talent training goal of finance and accounting major under the new business major, only 22.07% of students choose the compound talent training goal, obviously, most students do not understand the talent demand type of the new business major.

2.2 Analysis of Students' Learning Enthusiasm

From the results of the survey, 49.31% of students' enthusiasm for learning professional backbone course degree is not high, the cause of this result may be difficult to understand the lecture way, books content boring, curing training course content, students to communicate with the teacher time is limited and new standard teaching and practice, such as the separation will be less.

2.3 Current Teaching Status of Finance and Accounting Major

At present, the school adopts a more hybrid teaching mode, which conforms to the choice of the era of "Internet + education". However, in applying this teaching mode, we need to consider how to guarantee the deep integration of online and offline integration, otherwise the advantages of online learning cannot be played. Survey data, combined with the enterprise in the process of teaching cases to explain and teach the new standards in slight lack, accounted for 24% and 21% respectively, and the lack of case explanation cannot stimulate the learning enthusiasm of the students, the new guidelines teaching practice in the process of handling does not reach the designated position to influence the future financial work, both are worth thinking about the problems in the process of teaching reform.

2.4 Analysis of the Organizational Form Students Wish to Carry Out Teaching

According to the survey data, students prefer the teaching organization form of cooperative inquiry or teacher-student interaction, accounting for 25.52% and 24.13% respectively. Group discussion, role-playing, case analysis, and other forms can better cultivate students' cohesion and classroom participation to impart knowledge and clarify doubts, forming a virtuous circle.

2.5 Analysis of Course Offering and Integrated Teaching Methods

In the course offering, many students have the consciousness of professional development. In the existing major courses, the proportion of big data accounting, intelligent finance, business big data analysis, and accounting information system design and development courses is relatively balanced, accounting for 65.52%, 69.66%, 66.9%, and 71.38%, respectively. Most students hold an attitude of expectation. Among the integrated teaching methods, module teaching, task teaching and project teaching are more popular among students, accounting for 72.07%, 66.55% and 63.79%, respectively. In terms of specialty integration teaching, it is no longer suitable for the trend to simply integrate theoretical knowledge, and the teaching method lacking vitality and interaction will weaken students' passion for learning. In order to improve the teaching effect, the teaching method with strong interaction should be selected for specialty integration teaching.

3. Analysis of Major Problems in the Teaching of Finance and Accounting Major in LNSF College

3.1 The Teaching System Needs to Be Improved

3.1.1 The Curriculum Construction Does Not Fit Well with "New Business + Intelligence"

LNSF accounting professional college opened and there is no big data, smart financial accounting, accounting software development technology, and other related discipline frontier courses, only accounting information and accounting comprehensive simulation and virtual simulation of administration and professional practice teaching courses, comprehensive training does not match the

developing request of the intelligent accounting, practice teaching homogeneity phenomenon is serious, Students only know how to do accounting, but they cannot learn how to use new technology to collect, analyze and interpret financial data, and they cannot adapt to the digitalization and intelligence needs of accounting talents under the new business background.

3.1.2 Practice Teaching Does Not Focus on "New" Abilities

"New Business + Intelligent" requires accounting talents not only to have strong professional skills, but also to have composite abilities. In terms of cultivating students' "new" abilities, the accounting major of LNSF College lacks a complete system. In terms of knowledge and complex ability, the current teaching mainly focuses on accounting processing and reporting of accounting information, and the practical teaching combining new technology, role, task, and scene is not carried out properly. It is only traditional teaching, which is difficult to improve students' ability to analyze business data and business by using new technology. Characteristics of current professional practice curriculum lack of innovative ideas, integration of teaching neglect the sustainable development of the students' innovative undertaking quality, how to use new technology to design a new model, the new system, new software became a fast-growing key accounting talent, lack of smart financial, large data analysis the theoretical foundation of the basic courses, such as lack of compound teacher team, All these hinder the cultivation of students' innovation and entrepreneurship ability.

3.1.3 Single Teaching Mode and Teaching Means

Accounting professional rigor is well known, such as the accurate data, expression of rigorous and precise calculation, etc., which requires students good learning attitude, however, from the questionnaire results LNSF college accounting teaching organization form is relatively single, in the practice of the course case analysis, group discussion, competition, and other practical training class accounts for less than, Classroom teaching focus on teachers' teaching, case teaching and business management, finance and investment, and other areas of the discipline of correlation degree is not high, the new guidelines teaching situation, the more general training courses are mostly teachers demonstrate explanation students follow the operation, difficult to exercise the students' ability of independent thinking and commercial thinking, teaching methods and teaching means to improve.

3.2 Low Sharing Rate of Practical Teaching Resources

Most of the professional courses of FINANCE and Accounting in LNSF College are combined with teaching in the form of textbook examples and comprehensive questions, but there is a little combination of enterprise cases. Students only use relevant training systems for practice in the classroom, and seldom use the training system for self-study in spare time except for homework. An In-depth investigation shows that the reasons for students' lack of self-study in practical training are as follows: Although is a school of "management experiment teaching center", has been formed as a preliminary but is responsible for the interpretation of accounting resources database development and design is less, when there are issues with the system software, students can't understand electronic accounting data error reason, once the error will only return to heavy do not look for other methods, thus forming a kind of attitude error or redo, reduce the interest in learning; Second, although there are practical training courses such as accounting informatization, the corresponding practical training system can only be used in the practical training classroom. Even if the whole system is downloaded for self-study, some modules may not match and fail to appear or make mistakes. In addition, the existing teaching resources or to book the carrier is given priority to, other online classes, training system software is complimentary, but online classroom utilization degree is not high, failed to timely update training software, for the use of digital financial essential information technology ability

training seriously insufficient, and into the west coastal economic characteristics, It is difficult to train new business talents for local economic development.

3.3 The Teaching Ability of Professional Integration of Teachers Needs to be Improved

How to effectively organize the knowledge of different disciplines, guide students to use new technology as a tool, and improve students' independent analysis and decision-making ability is an important key to the teaching reform of finance and accounting major under the background of new business. The key to overcoming this breakthrough is having a teaching staff with strong professional integration ability. Because of the current teaching structure of finance major in LNSF College, there is a lack of interdisciplinary teachers who are familiar with both accounting and computer or big data, and they fail to effectively carry out cloud accounting, intelligent accounting, big data analysis, and visualization and another related teaching, which affects the teaching reform of finance major.

3.4 The Form of School-Enterprise Cooperation Needs to be Deepened

School-enterprise cooperation, as an important channel for the effective development of double-qualified teachers and the training of student's professional skills, cannot be ignored. At present, the Business School of LNSF College has held a school-enterprise cooperation signing ceremony with several accounting firms, which is still in the initial stage. The following questions are worth thinking about: How to set the curriculum according to the market demand under school-enterprise cooperation, to enable students to learn new technology and stimulate students' learning enthusiasm; How to build a practice platform to solve the diverse needs of accounting practice teaching in colleges and universities; How to achieve two-way output and penetration between universities and enterprises; How to ensure the effective implementation of school-enterprise cooperation rather than just a mere formality. Based on this, it is necessary to continuously explore the form of school-enterprise cooperation suitable for the development of our school.

4. Countermeasures and Suggestions for the Reform of Accounting Teaching in LNSF College

4.1 Optimize the Teaching System

4.1.1 Optimize Curriculum Development

Based on the basis of the existing main courses of LNSF College of Finance and Accounting, courses are set based on market demand, modules are combined, intelligent courses such as intelligent accounting, financial sharing, and big data technology are added, and courses with strong correlation are integrated into corresponding courses, such as basic accounting knowledge course group and sub-direction course group. Courses in different directions can focus on management accounting, intelligent accounting, and certified public accountant so that students can choose and combine courses in different directions according to their career plans after consolidating the basic knowledge of accounting. At the same time, to optimize the faculty of the support, developed jointly by teachers with different background program design course, emphasis on new technology and professional knowledge, through the multidisciplinary cross, mutual penetration, theory, and practice knowledge in the form of curriculum group of modularization, integration, drive the other business major joint teaching, It helps students comprehensively improve their ability to analyze and solve problems ^[8], and specifically cultivates digital-intelligent management talents in line with market demand.

4.1.2 Construct a Multi-Level Practice Teaching System

Based on the original accounting practice teaching environment and the change of talent demand of enterprises under the digital-intelligence economy, the practical training courses are configured to construct a diversified practical teaching system conforming to the needs of The Times. The construction of a single training, discipline competition, comprehensive training, cross-professional training, innovation, and entrepreneurship competition in one accounting practice teaching system, promote multidimensional interaction, and stimulate students' enthusiasm for learning. In practical teaching, we should seize the opportunity of technological development, and constantly strengthen the teaching integration of new technology and professional knowledge of finance and accounting, so that students can apply the knowledge of intelligent finance and big data analysis to their work, do the preliminary work of data analysis, and help enterprises to carry out comprehensive and high-quality information transformation and upgrading.

4.1.3 Change the Teaching Model

Adopting the hybrid teaching between teachers and students face-to-face teaching based on the teaching method of the combination of new media [9]. For example, teachers consciously use video teaching, MOOC online platform and flipped classroom mode to shoot video, micro-course, and animation. In addition, the combination of online and offline methods such as Superstar platform and Seewo whiteboard can also be used for classroom teaching, so as to show the enterprise's economic business and process to students in a more comprehensive and three-dimensional way. By relying on the optimized the teachers team, combined with the repository, according to the modular teaching plan, module and integration, the content of the course according to the characteristics of different modules freedom of well in the teaching, such as teachers in the teaching as the guidance and supervision of the main body status, and can satisfy the curiosity of the students and arouse the enthusiasm for learning.

4.2 Develop a Diversified Online Open Professional Accounting Resource Base

Taking advantage of the trend of the Internet, we can create an online and offline open and real-time updated course data database, so that everyone can share learning resources and learn from time to time. The construction of resource library needs to build an online integrated learning platform, covering knowledge material retrieval, simulation experiments, expert lecture library, etc., integrating innovation and entrepreneurship education to meet the needs of online and offline mixed teaching. Integrate granulated resources and design module projects, that is, organically integrate knowledge points and skill points according to the learning needs of professional integration, design corresponding teaching modules and form teaching projects; Build a practical and reliable intelligent resource platform around the "easy to check, easy to operate and easy to integrate" joint enterprise, strengthen the joint construction and sharing of resources; Regional content of resources, the introduction of project cases rich in regional economic advantages or regional cultural characteristics, enrich the resource base, improve students' understanding of different regional industries, broaden their horizons. The development of curriculum teaching resources to meet the diverse needs of students in the process of using intangible training of their soft and hard abilities, business mind, to achieve better professional teaching integration, to ensure that students' independent learning is not limited by time and space, to achieve the goal of teaching reform resource sharing and interconnection.

4.3 Build a Compound and High-Quality Professional Teaching Team

To improve the professional integration ability of finance and accounting teachers through internal

training and external introduction. In terms of internal training, regular cross-professional exchanges can be carried out to exchange knowledge and improve teachers' awareness of integrated teaching. Regularly hold lectures by industry experts, such as a series of lectures by finance and tax experts, to understand the latest research results of the accounting industry; Regularly carry out computer and intelligent financial training; With school-enterprise cooperation as the starting point, accounting teachers are encouraged to work in enterprises, understand the talent needs of enterprises, integrate enterprise elements into classroom teaching, stimulate students' interest in learning, and lead the cultivation of students' core accounting ability. In terms of external introduction, teachers with multiple engineering professional backgrounds, such as accounting, cloud computing, big data and software development, shall be emphasized in the introduction of talents, and the faculty structure of high-level teachers of relevant engineering and accounting majors shall be appropriately adjusted.

4.4 School-Enterprise Cooperation, Increase the Integration of New Business Education and Local Industry Development

At present, LNSF College of Finance and Accounting practice teaching has built a comprehensive cross-specialty simulation training platform, but the virtual simulation software usually takes standard companies as standard examples for practice training, which cannot make a specific analysis of specific problems and is easy to disconnect from the real work environment. Through school-enterprise cooperation, students can better reflect on their shortcomings, clarify their learning needs, and reflect on the needs of enterprises to constantly improve professional talent training programs. Therefore, we should actively carry out multi-field and multi-level exchanges and cooperation with enterprises, meet the needs of enterprises, build a practice platform for collaborative training, jointly formulate professional talent training programs for pilot projects, set up teaching programs with regional characteristics, set up project leading group, school-enterprise joint management team and teaching guarantee mechanism. Introduce corporate culture, business, cases, and intelligent accounting into classroom education to provide students with a real practice environment, exercise their professional skills, and speed up the transformation of financial work in the era of financial wisdom. In addition, the finance and taxation workshop under school-enterprise cooperation can also be established to solve the diverse needs of accounting practice teaching in colleges and universities, the operation needs of enterprises to deliver part of their business to college students in order to reduce human costs, and the needs of students to practice nearby, so as to coordinate the interests of all parties and achieve a win-win situation ^[10].

5. Conclusion

To serve the new economy, develop the new business, and open the era of managerial interdisciplinary accounting talents. As the core major of local colleges and universities in western Guangdong, promoting the teaching reform of finance and accounting can form a radiation effect and drive the development of other business majors. Based on the questionnaire, this paper investigates and analyzes the teaching status of finance major in LNSF College, and puts forward the following suggestions for the teaching reform of finance major in LNSF College: Optimize the teaching system and establish a cross-boundary knowledge structure system for students; Develop online shared resources to meet the needs of teachers and students all the time; Construction of teaching staff as thick support; Strengthen school-enterprise cooperation in colleges and universities, so that students to adapt to social changes in the era of financial intelligence, improve their irreplaceable, and cultivate high-quality accounting talents suitable for the needs of the industry in the era of digital intelligence.

Acknowledgements

Talent Introduction Project of Lingnan Normal University (ZW2025);2020 Provincial Education Reform Project of Guangdong Education Department (Construction and Reform of "New Business" under the background of "Thriving Business", No.20 of Yuejiao Gao Han [2020]);2021 Guangdong Undergraduate University Teaching Quality and Teaching Reform Project (Yuejiao Gao Han [2021] 29) "OBE-based" "Big Data + Intelligent Accounting" talent Training research and practice.

References

- [1] Jodie Moll, Ogan Yigitbasioglu. *The Role of Internet-related Technologies in Shaping The work of C. A Study on the Relationship between accounting and accounting. The British Accounting Review*, 2019 (51): 1-20.
- [2] Wei Yimin. *Research on the curriculum System construction of Finance and Accounting under the Background of new Business -- Based on the perspective of informatization. New accounting*, 2021 (04): 24-26.
- [3] Dong Zhaoxi. *Research on challenges and Countermeasures of Artificial Intelligence to Accounting. Shenyang University*, 2018:31-33.
- [4] Liu Haiying. *Construction and Innovation of Accounting Practice Teaching System Based on "New Business". Journal of Lingnan Normal University*, 2021, 42(03):31-38.
- [5] Wang Hongli. *Research on Teaching Reform of Financial Accounting Course in Higher Vocational Education. Shandong University*, 2012:44-46.
- [6] Lu Cheng et al. *Research on the reform of new Business Teaching mode based on OBE teaching Concept -- Taking Financial Management as an example. Accountants*, 2021 (9): 102-103.
- [7] Ankras, Samuel, Al-Tabbaa, Omar. *Universities-industry collaboration: Scandinavian journal of management*, 2015, 31(3): 387-408.
- [8] Zhang Yu. *Research on teaching reform of finance courses in secondary vocational schools under new media Environment. Fujian Normal University*, 2019:23-27.
- [9] Hu Yanni. *Research on the Construction of E-commerce specialty in Guangxi Vocational School under the background of new Business. Guangxi Normal University*, 2021:58-64.
- [10] Huang Song, Wang Xia. *The optimization of accounting practice teaching in finance and economics colleges -- Based on the perspective of strengthening university-enterprise cooperation. Commercial Accounting*, 2022(03):119-123.