

Analysis on the Reform of Advanced Accounting Teaching for Accounting Major--A Case Study of Guangdong University of Science & Technology

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Keywords: Advanced Accounting Teaching, Reform, Accounting Major

Abstract: Advanced Accounting is a core course for Accounting major based on the Accounting Principle and Middle Accounting study. And this is the last compulsory course, which aims at improving students' practical ability of accounting rules and laws. However, a majority of students consider it as the most difficult course and fail in the end. In order to help students to learn Advanced Accounting better, the reform must be taken. Nowadays, a new method combined with face-to-face and online teaching is popular. This article explores the effect of the new teaching style and tries to figure out a better way of assisting students in Guangdong University of Science & Technology to take advantage of Advanced Accounting knowledge.

1. Reform Background

Since December 2019, Covid-19 has been interrupted peoples' daily life. The government requests citizens to stay at home or not go outside if not necessary when the spread of epidemic becomes more seriously. Therefore, students must stay at home or stay in the dormitory at that time. Having face-to-face class is impossible. Teachers and students have to get used to online courses. In this way, students should enhance their self-learning skill on the very open Internet, which is also a crucial skill after graduation.

As known, Accounting policies are so changeable. The Treasury Department might change some rules every one or two year. Consequently, the information in the teaching materials are not up-to-date[1]. Teachers always replenish the new one and request students to mark down on the book. However, not all students pay attention to what teachers say all the time. If they do not, they might feel much more confused with the note. Gradually, they can not catch up with teachers and even give up learning this course. It will be a huge loss for students because it helps preparing for examinations of Accounting certifications a lot.

1.1. The Situation of Students' Study

Those who take this course are junior students, who usually are busy with associations or part-time jobs. Therefore, they are not willing to spend more time on Advanced Accounting study. Students at this age at the time, have been addicted to smart cellphones. No matter where they are or when it is, it is common that students hold their phones in hand and focus on the screen most time.

The Great Internet takes away students' leisure time and energy so that they spend less time on studying. In addition, young people gets more used to watch videos or listen to mp4. It seems that students do not like to turn one page to another page. Their habits and personalities have changed a lot, so the style of teaching should be changed as well.

1.2. The Situation of Teachers' Teaching

In the private university, there are some special factors affecting the effect of teaching. First of all, the benefits in the private organizations are not as good as the ones belong to the government. Therefore, some teachers will quit after one or two-year teaching. The loss for students is huge, for the ratio of teachers to students is too high, which means that every teacher has to teach more students or more courses than usual and the result of the teaching must be influenced. In Guangdong University of Science &Technology, some Accounting teachers might teach more courses in one semester, which makes those teachers too tired to prepare for lectures. Secondly, most teachers in private universities are people who just got their master degree and do not have much teaching experiences. So when they teach in class, it is hard for them to know how much students learn in the class from their eye contact or facial expression. Then teachers could not adjust their teaching plans in time[2].

In order to help students absorb more knowledge in Advanced Accounting course, more and more teachers would like to raise a reform of teaching, which adds some online teaching or materials. It is a new style focusing on the students' participation.

2. The Analysis of the Combination of Face-to-face and Online Teaching

In Guangdong University of Science &Technology, teachers who teach the same course will work together, especially for the reform one. Firstly, teachers will put some videos or articles online and ask students to watch or read it before class. At the beginning of the class, the teacher will put forward some questions about them. Unfortunately, lots of students do not finish the work, which changes teachers' teaching plan. Another problem is that students can not focus in class all the time, so teachers design different options to select students to reply questions, such as rush-to-answer, pickup-to-answer, group project and so on. These sections do sparkle students' interest and attention. But there are only a few students get correct answers. And it is worse that in group project, only one or two students work for it while the rest of them just enjoy the result without paying any effort.

As Table1 shown below, there are 1,175 students took part in the reform and they had 60 classes in total. 68 students were so active that they always rush to answer teachers' questions, which took up 5.78%. Around 43% of students answer questions sometimes and over 50% of students do not rush to answer questions often.

Table 1: Statistics of students rush to answer questions in Advanced Accounting class in Autumn semester, 2021

	over 50 times	over 40 times	over 30 times	Less than 30 times	Total
the amount of students rush-to-answer in one semester (times)	68	153	355	599	1175
the percentage of students rush-to-answer in one semester (%)	5.78%	13.02%	30.12%	51.08%	100%

From the statistics, less than 6% of students follow or catch up with the teacher in class

apparently. Around 13% of students answer questions more than 40 times and one third of students answer questions more than 30 times. Believe it or not, the number of students answer questions less than 30 times reaches 51%, which means these students do not rush-to-answer once for at least two classes.

It is necessary to find out the reason why students do not rush to answer or not answer questions. So, another investigation was taken as Table 2. More than 55% of students consider Advanced Accounting as their most difficult professional class. And one fifth complained about the Internet issues. They did not see any rush-to-answer options before they were finished. The rest showed no interest in the questions or even did not know when questions were put forward.

Table 2: Statistics of reasons why students did not rush to answer

Reason not to answer	Too Hard to Answer	Internet issue	NO Interest	Do Not Know
The percentage of the reason	57.85%	21.30%	16.25%	4.60%

Except for the difficulty in this course, a pretty high percentage of students studied in college for another major, which means that they are likely to skip Accounting Principle and other basic compulsory courses. Since they do not have the basic knowledge, Advanced Accounting is much more tough than they thought absolutely. However, teachers have to teach around eight topics in only 60 classes. They do not have time to teach basic knowledge in class for those students, which is a dilemma for teachers[3].

Another reason for students do not make effort on this course is that they do not think the knowledge will be useful in the future job. Actually, in the small companies, accountants might merely need the basic knowledge to deal with daily work. However, if companies keep growing and growing, and the scale becomes bigger, accountants have to deal with complex problems with Advanced Accounting knowledge. That’s why students think it is useless to learn Advanced Accounting with their hearts!

3. The Result of the Reform

In Guangdong University of Science & Technology, students’ final grades consists of class performance (which takes up 40%) and test paper grade (which takes up 60%). In this essay, in order to find out if students learn better from the reform, only test paper grades are discussed. The distribution of test paper grade after taking the reform is shown as figure 1. There are almost 300 students got less than 60 points, over 800 students got 60-79 points and 55 students got 80-89 points. Only 12 students got more than 90 points.

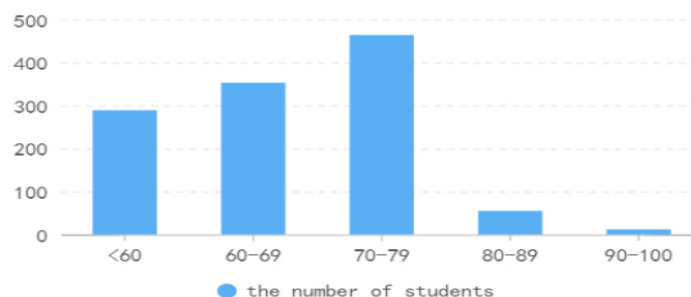


Figure 1: The number of students with test paper grade range

In order to compare the effect of the reform, the distributions before and after the reform are shown below. From figure 2, it is easy to find out that the ratio of students who got less than 60

points and 60-69 points was higher before the reform, while the ratio of students who got more than 70 points was higher than that with no reform.

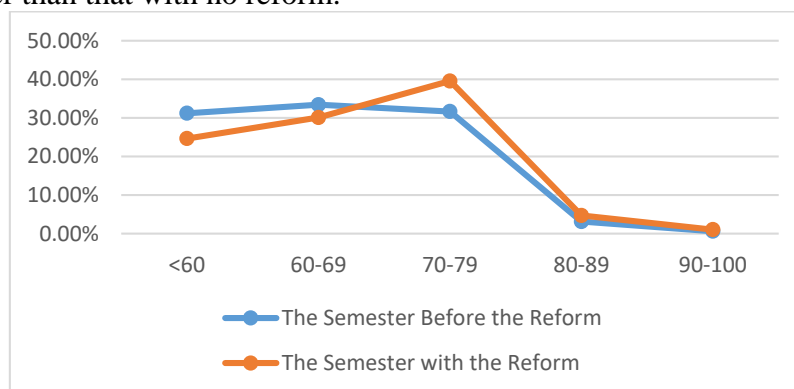


Figure 2: The Score Distribution before and after the reform

From the discussion above, some students who spent more time and paid more attention on Advanced Accounting class were tend to get a higher grade, while others who seldom took part in the activities were likely to fail in this course . From the investigation, the reform do help increase students’ interest of focusing on the class and raise their grades, however, not all students understand the meaning of the reform and appreciate for it.

4. Future Effort to Improve the Effect of Reform

For the sake of improvement in the reform, there are some suggestions for Advanced Accounting course.

Firstly, the university should request students who swift into Accounting major to take prerequisite courses and promise at least C grade. In this way, students will be well-prepared for Advanced Accounting.

Secondly, from my point of view, the university should make Advanced Accounting to be a elective course. Some students may find that they dislike Accounting after learning it, but they do not want to quit. They might not be accountants in the future. Therefore, it is not necessary to take Advanced Accounting course. But for other students in Accounting major, who are pretty likely to work in this field, should take Advanced Accounting course. Since they have the impetus to learn, they will definitely work harder. Then the effect of this course will be much better.

Thirdly, in the circumstance that policies change often, it is better to use the CPA examination materials as the textbook for Advanced Accounting course, which contains the latest rules. Students will get the updated knowledge.

Fourthly, the information in Advanced Accounting course is much more difficult than other core courses, the number of class should be raised up. Teachers and students can not figure out all important topics in less than 60 classes (sometimes the class is canceled for legal holidays), unless students can finish homework independently and bring questions to the teacher in office hours. However, very few students like to make an appointment with their teachers after class in China. So, the most effective way to improve the grade is to have more classes. Last but not least, the effect of the reform has to depend on the Internet.

Nowadays, human being could not live without smart phones, including students. They always can not help themselves to use cellphones in class. In this situation, teachers should guide students to use phones in a beneficial way, such as using rush-to-answer option on website to attract students to pay attention in class. The university should promise a stable Internet background for students.

The reform of Advanced Accounting course is destined to happen, and it will help students to

learn more in class. From the analysis above, more actions should be taken to improve the effect.

Acknowledgement

This paper is supported by NO.GKZLGC2021041.

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