

Accounting Teaching Methodology Study of Vocational Education based on Professional Competency Cultivation

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Abstract: The importance of vocational education in national economy evolution development is becoming clear. Striving to develop higher vocational education is an essential approach to train a large number of applied talents in higher technology, optimize talent structure, promote the rational distribution of talent, cooperate with industrial structure upgrading and adjustment, ease employment tension, and promote the harmonious development of China's economy and society. The outline of the 13th Five-Year plan for accounting reform and development regard enhancing the professional ability of accountants as one of the goals. This essay gathers information and analysis of the current development situation of students who study in accounting in vocational education. Besides, the essay talked about several ways to cultivate professional competency for accounting students.

Keywords: Accounting Teaching Methodology; Vocational Education; Professional Competency Cultivation

1. Introduction

It has been 30 years since the vocational education started in 1980 in China. With the development of economic globalization, the requirements for higher vocational education are also continuously improved. However, there are some problems in accounting teaching methodology in vocational education:

1.1. Traditional one-way teaching methodology

The first year of accounting major in vocational education will arrange courses on basic knowledge of accounting, which means there will be many theories. If the teacher still follows the one-way teaching methodology, which means teacher's explanation is the central part of the teaching process, the students will feel boring at the beginning of accounting study, which will cause the students to lose the interests easily in future.

1.2. Neglecting the student's accounting profession ability cultivation

Because of the long-term examination-oriented education system, most accounting teachers consider the Certificate of Accounting Professional Exam as the standard for accounting students before the government cancel the Certificate of Accounting Professional. This methodology ignores the student's general accounting professional ability cultivation. China canceled the Certificate of Accounting Professional in 2017, which causes some accounting students lost sight of the end goal in a period. Besides, the formulation of new accounting policies im-

proves the requirement for accounting students. The students can register for upper-level examination, which means the higher requirement for them.

1.3. Deviations in assessment criteria

Some of the vocational high schools regard getting the certificate of accounting professional as the standard. The examination-oriented education system will drive deviations in study goal. Moreover, because of the limitation of the source of students, vocational colleges often gain more popularity by encouraging students to participate in various teaching competitions. The whole students and teachers will try their best to prepare for the competitions, which will cause some limited resource to be partial to the competitors. The rest of the students will decrease the enthusiasm of learning as a result of psychological imbalance.

2. Cultivating Professional Competency for Accounting Students

2.1. Concept of professional competency for accountants

Understanding professional competency for accountants will help the students in accounting major to get directions about personal, professional development. It also offers an opportunity for the public to know accountant better. Professional competency for accountants including professional quality, professional knowledge, and professional skill, as Chart 1 shows.

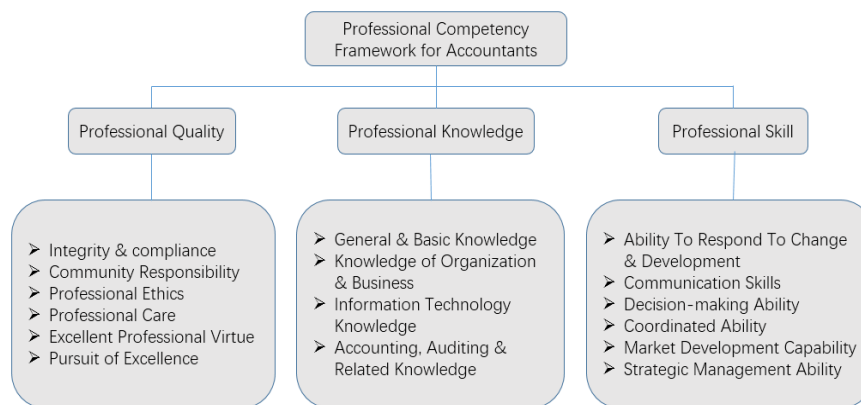


Figure 1. Professional Competency Framework for Accounting

2.2. The ways to cultivate the students' accounting professional competency

2.2.1. Students' centered teaching model

Make the teachers and students in the right position is the first step. Teachers should be the guider, and the students should be the center of the teaching process. The students should realize what they need to know and when they have trouble, they need to have the awareness to search for the solution by themselves. As the old saying goes in China, "give a man a fish and you feed him for a day; teach a man to fish and you feed him for a lifetime."

2.2.2. Various teaching methods

Various teaching methods play a very significant role in the teaching process. It will affect teaching efficiency. Nowadays, PowerPoint, animation, presentation, etc. are often used in the class. Games is another good choice for teachers to improve the teaching efficiency like using games, specifically Monopoly in fundamental accounting courses. Knechel(1989) says that the Monopoly in the fundamental accounting courses helps the students connect what they already know to what they have trouble in understanding. The game is an effective way to help the students have a better understanding of the accounting cycle.

2.2.3. Critical thinking cultivation

Critical thinking is an essential part of education. It involves a focus on the main point and topic, judges the accuracy and reliability of the evidence, predicts the possible result, etc. One of the important ways to cultivate students' critical thinking is to get the critical thinking involved in the daily teaching activity. For instance, asking questions in the class, making group discussion, and so on. We can take how to make the general journal as an example. In this part, after the teacher explains the step, the students can write the general journal by them-

selves according to the steps and the files offered. During this process, they will find the missing point and the weakness of the skill.

2.2.4. School-enterprise cooperation

Keeping an eye on the students' practical skills is also very important. In the last year of the school, the students will join the internship project or school-enterprise cooperation project. It will not only give the students' an opportunity to know and understand the real working environment but also good for their creativity, which is also a link between schools and working place. The project will help them familiar with their jobs, make them know themselves and the jobs better.

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