

Research on Teaching Reform of Accounting Courses for Non-accounting Majors based on OBE Educational Philosophy: Taking Guangzhou College of Commerce as an Example

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Abstract

Foundations of Accounting is a basic compulsory course for majors in Finance and Investment in Guangzhou College of Commerce. This course helps students build a basic knowledge structure of accounting and adapt to the study of subsequent courses. In order to improve the current students' learning status and realize the positioning goals of the course, we try to introduce the concept of outcome-oriented education (OBE) into the teaching reform practice of the course of Foundations of Accounting for Non-accounting majors, so as to help our university cultivate applied talents that adapt to modern development.

Keywords

OBE Educational Philosophy; Foundations of Accounting; Teaching Reform.

1. Introduction

Foundations of Accounting is a basic subject course for undergraduates majoring in Finance and Investment in Guangzhou College of Commerce. It not only helps students to build a basic accounting knowledge framework, but also provides relevant knowledge support for students in subsequent courses, and is also conducive to cultivating compound professionals. The four majors including Finance and Investment in the School of Economics cover the course of Foundations of Accounting. This course is generally offered in the second semester of freshman year or the first semester of sophomore year for 48 credit hours. How to let students master basic accounting knowledge and related skills within limited credit hours is also a challenging aspect of the teaching process. Based on the teaching experience of Foundations of Accounting in recent years, this paper briefly discusses the teaching reform of Foundations of Accounting under the concept of OBE.

2. OBE Educational Philosophy

2.1. Development of OBE Educational Philosophy

The OBE educational philosophy is the mainstream concept in the field of international engineering education. It has been widely used abroad, but its research and application in China is still in its infancy. At the 4th International Forum on Industry-Education Integration Development Strategy in 2017, Professor Changlin Wu proposed that engineering education should serve and support our country's economic transformation and upgrading[1]. The OBE educational philosophy is an innovation in engineering education reform, which can help colleges and universities to improve education and management. At the 2019 China University Teaching Management Innovation Summit, domestic and foreign experts, scholars and university leaders focused on the OBE concept to reconstruct the teaching system and to promote the improvement of university teaching quality, and discussed the OBE concept and talent training methods[2]. Domestic colleges and universities have gradually launched the

teaching reform based on the OBE educational philosophy, which has changed from teaching-centered to learning-centered. Colleges and universities pay more attention to cultivating students' abilities in self-exploration and self-learning.

2.2. Core of OBE Educational Philosophy

The OBE educational philosophy is a learning outcome-oriented educational philosophy that emphasizes what students learn. As an advanced educational concept, OBE educational philosophy has formed a relatively complete set of theoretical system and implementation mode, and realized three important changes in efficient education: from curriculum-oriented to outcome-oriented, from teacher-centered to student-centered, and from quality monitoring to continuous improvement[3].

2.3. Differences between OBE Educational Philosophy and Traditional Teaching Mode

Compared with the traditional teaching mode, the OBE educational philosophy focuses on learners' acquisition of knowledge and ability to implement teaching, and pays more attention to learners' learning effect.

Table 1. Differences between traditional education mode and OBE educational philosophy

	Traditional education mode	OBE educational philosophy
Teaching process	Pay more attention to knowledge than practices	Unity of knowledge and Practice
Teaching form	Mainly explained by teachers	Diversification of learning methods
Teaching time	Teaching time limit	Flexible learning time
Teaching effectiveness	Students passively accept knowledge	Students take the initiative to discuss learning

3. Analysis on the Current Situation and Problems of Accounting Course in Non-accounting Majors

At present, Foundations of Accounting is a basic compulsory course for economics majors. It is a course with strong foundation, focusing on the combination with practical application and the cultivation of application ability. It also provides relevant knowledge support for the follow-up courses for economics students. The college hopes that through the study of this course, students can understand the basic principles of accounting, master the basic accounting methods of accounting, and understand the analysis and application of accounting data.

3.1. Problems in Teaching Content

At present, the knowledge objectives of the accounting courses in the School of Economics are mainly to understand the basic principles of accounting, master the basic methods of accounting, be familiar with the basic procedures of accounting work and understand the relevant accounting regulations. There are some problems in teaching content. Firstly, in the traditional teaching process, teachers tend to ignore the characteristics of students as the main body of learning and the ability orientation to serve the society in the future. For the basic accounting course of the School of Economics, the teaching goal should be to understand the accounting process, master the analytical ability of business transactions, understand and analyze financial statements, and help these Non-accounting major students to learn their follow-up professional courses. The current teaching content emphasizes the basic principles of accounting, the preparation of accounting vouchers, the registration of accounting books and other specific accounting operations, which do not meet the teaching objectives of Foundations

of Accounting for Non-accounting majors. Secondly, due to limited classed hours, teachers cannot leave more class hours for students to practice the contents of common business transactions and financial statements analysis after teaching all accounting principles. Thirdly, except for students majoring in Investment who have already participated in stock and fund investment activities, and will actively read financial statements to get information, other students are less relatively less motivated to study how to make accounting.

3.2. Problems in Teaching Methods

In traditional classrooms, teachers are the main body of the classroom, and students mainly rely on teachers' explanation. However, Foundations of Accounting involve a lot of content, including accounting subjects, double-entry bookkeeping, accounting entries, and property inspections. Most students do not take the initiative to preview the knowledge of textbook, so that students are passively receiving knowledge in the classroom. Moreover, there are many basic principles and theories of the course, and it is relatively boring to rely solely on the teacher's explanation, and most students have difficulty on concentrating for a long time in the classroom. Some students are not very clear about the learning results of each class, and they cannot grasp the understanding of knowledge. Because the students' mastery and understanding of basic accounting theory is not in place, it will affect the understanding and mastery of accounting practice, and further affect the mastery of financial statement analysis.

3.3. Problems in Course Assessment

The traditional forms of evaluation are mainly students' final exam results, attendance rate and completion of homework. This evaluation method is relatively simple and not output-oriented, which obviously does not meet the requirements of the OBE educational philosophy and cannot reflect the cultivation of students' abilities.

4. An Attempt at Teaching Reform of Foundations of Accounting based on OBE Educational Philosophy

Aiming at some problems existing in the teaching of Foundations of Accounting, and in order to achieve the expected learning output, we try to carry out certain reforms in theoretical teaching.

4.1. Reform of Teaching Content

According to the OBE educational concept, the course objectives are first determined, and then the teaching content is selected according to the course objectives. The use of other course materials is also carried out around the course objectives. The course objectives of Foundations of Accounting should be determined according to the talent training plans and professional needs for different majors[4]. From the original understanding of the basic theory of accounting, mastering the relevant knowledge, and being familiar with the basic process of accounting work, it is revised to allow students to correctly analyze business transactions and understand financial statements. It can use financial statements to analyze the financial status and operating results of enterprises, and it is helpful for the learning of their follow-up professional courses. Around the established course objectives, the course content are selected, deleted and supplemented, and the content arrangement is designed with the student output as the center. Based on the course objectives of Non-accounting majors, the content of filling out accounting vouchers and registering accounting books will be deleted, and the emphasis will be on the accounting analysis of business transactions and the understanding of financial statements. Since the current teaching materials are more focused on the preparation of financial statements, other auxiliary materials need to be added to help students analyze financial statements.

4.2. Reform of Teaching Methods

Since many students come into contact with accounting subject knowledge for the first time, the explanation of the theory will be relatively boring. It is necessary to add cases explanations to help students understand and increase their enthusiasm. The teaching method also fully reflects the educational philosophy of OBE, highlighting business transaction analysis, strengthening the training of students' practical skills, and increasing opportunities for student to participate in the classroom, so that students can apply the basic accounting knowledge they have learned to the auxiliary analysis of economics during investment activities. At the same time, in order to reflect the diversified learning methods under the OBE teaching concept and increase the flexibility of students' learning time, the construction of a network platform resource library is carried out. The teaching platform resource library is used to better serve teaching and improve students' active learning. The construction of the network platform can include the production of micro-lecture videos, the quizzes of each chapter and etc., which can allow students to preview and review knowledge points in their flexible time and at the same time cultivate students' autonomous learning ability.

4.3. Reform of Course Assessment

According to the OBE educational philosophy, on the premise of realizing the teaching objectives of the course, the teaching content must include important and necessary course knowledge, the diversification of learning methods should be realized, and the evaluation teaching effect must also be diversified. The assessment methods and assessment standards for the Foundations of Accounting can be further improved and refined, so that the composition of usual grades is more diverse, including points for independent learning in online courses, points for active classroom performance, homework and etc. Students are allowed to participate in the homework self-assessment and mutual assessment of group members, so that not only students can fully understand their own learning situation, but also teachers can fully grasp the level and ability of students acquiring knowledge. Students take the initiative to learn and fully cooperate with teachers, which will highly improve the quality of teaching.

5. Conclusion

The teaching reform of the OBE educational philosophy is to screen the course content according to the course objectives and talents cultivation demand, to reverse the design of teaching from teacher-centered to student-centered, and to achieve a student-centered teaching quality evaluation. It is a new trend to integrate the OBE educational philosophy into the reform of the teaching mode in colleges and universities. The OBE educational concept centered on students' output can effectively avoid some deficiencies in traditional teaching methods, and can adapt to the current society's cultivation demand for applied talents.

References

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