

The Perfect Strategy of Integrated Reaching of Accounting Practice in Colleges and Universities

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Abstract: *As an important part of the professional system of colleges and universities in China, accounting has important teaching significance for training modern and applicable talents, and is a necessary specialty in comprehensive colleges and universities in China. As far as the accounting profession itself is concerned, it has a strong theoretical and practical nature. By analyzing the professional construction of colleges and universities in China, it can be seen that many colleges and universities have not only designed systematic theoretical courses, but also carried out centralized practical training courses and established corresponding training bases to ensure the scientific development of accounting teaching. The integrated teaching of accounting practice training is based on theoretical learning, which guides students to transform textbook knowledge into practical operation ability and professional skills, and comprehensively improves students' social adaptability. This paper discusses the basic characteristics of the integrated teaching, analyzes the defects in the integrated teaching of accounting practice training at the present stage, and explores the strategies to improve the integrated teaching of accounting practice training in colleges and universities.*

Keywords: *Universities; Accounting Training; Integrated Teaching; Problems; Strategy*

1. Introduction

At present, the major universities in China are promoting teaching reform, aiming to improve teaching efficiency and promote students to the path of professional development. The integrated teaching aims to effectively combine theoretical teaching with practical courses, enable students to conduct scientific practice exercises with the help of effective teaching platforms, and comprehensively improve students' professional skills and technologies, in order to help students meet the needs of social development, and fundamentally improve students' comprehensive quality [1]. According to the relevant investigation and research, at present, there are still some defects in the integrated teaching of accounting practice training in colleges and universities in China. Therefore, universities and teachers should comprehensively explore the characteristics of integrated teaching and take scientific and effective methods to make up for the existing teaching defects [2].

2. Basic characteristics of integrated teaching of accounting practice in colleges and universities

Under the background of the rapid development of economic society and the Internet, the implementation and operation of the integrated teaching of accounting practice in colleges and universities have diversified characteristics. First of all, there are higher standards for the specific environment of practice facilities, requiring schools to provide students with specialized and environmentally sound facilities and learning venues. Secondly, the implementation concept of this model is constantly changing. It not only requires teachers to adhere to modern teaching concepts and promote the scientific training of talents, but also requires teachers to master the work concept of pre-evolution and modernity, and better adapt to the overall trend of talent demand of the times. Thirdly, with the development of integrated teaching, we should improve students' comprehensive quality and promote students' comprehensive development. Schools and teachers are required to pay attention to the joint cultivation of students' abilities and qualities, ensure that students can grow effectively in different development environments and employment situations, and help students better realize their development value[3].

3. The defects in the integrated teaching of accounting practice training in colleges and universities

3.1. Asymmetric training content and post ability

At present, in the education and teaching work of colleges and universities in China, most of the time is still based on theoretical teaching. Many college teachers lack practical education experience, and lack in-depth understanding of the development of social enterprises and the actual situation of talent demand in China. As for many teachers, there is a certain asymmetry in the preparation of teaching content and the requirements of post capacity. In addition, according to the relevant education survey and research, the updating frequency of accounting practical training textbooks in colleges and universities in China is low, and the policy content and basic system of the accounting industry in China are changing more and more, which makes the teaching curriculum design of the school and the development of the social industry have obvious deviation. Finally, there are obvious differences between the training contents of many colleges and universities and the professional skills certificates that students need to obtain, which can not help students to effectively cope with the examination of accounting qualification certificates. As a result, students not only have to spend time learning the professional training contents, but also have to squeeze out the corresponding learning time to obtain the skills certificates[4].

3.2. Lack of attention to professional quality

Although accounting is only an independent major in major universities, it is closely related to other cross disciplines. For example, during the implementation and development of accounting work, workers need to have relevant knowledge of financial operation and management, which not only requires workers to have high accounting ability, but also requires workers to have comprehensive professional quality. However, in the integrated teaching of accounting practice and training at the present stage, many colleges and universities lack scientific and progressiveness education concepts, lack interaction between accounting teaching and other discipline teaching and enterprise communication, and lack attention to students' interpersonal communication and business processing ability. At the same time, information technology, Internet and other educational factors are not integrated into integrated teaching in a timely manner, and students' information technology ability is lack of cultivation. In addition, many colleges and universities have not paid attention to the problem of occupational risk, and have not scientifically integrated in the integrated teaching of students, so that students have serious development difficulties in the process of practical training and employment

3.3. The basic training facilities are not perfect

The so-called practical training is to require students to carry out a series of practical operation activities, and the premise of this activity is the improvement of the corresponding infrastructure.[5] However, according to the relevant investigation and research, many colleges and universities lack professional training bases and necessary technical equipment, so that the development of student training activities is greatly restricted. At the same time, many colleges and universities lack in-depth and targeted communication in the process of building a cooperation platform with social enterprises, so that no real talent training cooperation mechanism has been formed between schools and social enterprises, resulting in the over formalization of enterprise practice activities that students participate in.

4. Strategies for improving the integrated teaching of accounting practice training in colleges and universities

4.1. Innovation and enrichment of basic contents of practical training

Under the educational background of the new era, in order to scientifically promote the comprehensive development and scientific operation of the integrated teaching of accounting practice and training, improve the teaching quality of accounting major in colleges and universities in China, and cultivate a number of accounting talents with professional skills and comprehensive qualities, it is necessary for school teachers to organize the teaching and research team of accounting major with the starting point of carrying out practical training activities, scientific design and arrangement of accounting professional training content.

At the school level, it is necessary to strengthen the investigation and research of social accounting enterprises, understand the basic ability requirements of different units for accounting personnel, and

comprehensively analyze the defects in the training of accounting personnel in colleges and universities in China. Based on this, we should carry out scientific, targeted and appropriate training contents, so as to comprehensively improve the efficiency and quality of accounting professional training teaching in schools. At the same time, the school should enrich the training contents, incorporate the relevant contents in the accounting qualification examination into the training system, and enhance the scientificity and effectiveness of the training teaching activities, so as to help students improve their accounting professional ability in the process of teaching and training.

4.2. Strengthening the scientific cultivation of professional quality

At this stage, there are more and more high-quality talents in China, and the country is paying more and more attention to the overall quality and education effect of higher education. According to relevant research, large and medium-sized enterprises in our society have high requirements for the comprehensive quality of talents, and the same is true for accounting staff. Therefore, colleges and universities should actively comply with the overall trend of social development, carry out scientific training and teaching activities, and cultivate accounting talents with professional ability and comprehensive quality.

First of all, we should improve students' understanding of the Internet + development form and cultivate students' information literacy. Nowadays, most students can use computer hardware facilities fluently to meet the basic requirements of accounting training, but they lack certain foundation and experience in the operation of modern software facilities. Colleges and universities should strengthen the construction and improvement of education at this level. Secondly, in the process of carrying out practical training activities, the school should try its best to provide students with learning conditions similar to the real work situation, enhance the scientificity and pertinence of the practice platform, and consciously improve students' team cooperation ability. Finally, colleges and universities should establish modern education consciousness, attach importance to professional risk education, and enhance students' understanding and cognition of professional risk of accounting, in order to guide students to learn necessary preventive skills in corresponding practical training activities.

4.3. Scientific construction and improvement of training facilities

In the process of carrying out the integrated teaching of accounting practice training, colleges and universities should continuously improve the basic training facilities and platforms from the perspective of internal and external training. In the construction of practical training facilities in the school, the school not only needs to update and improve the basic computer facilities in time, but also fails to actively introduce financial software related to scientific application, so that students can use the same hardware and software facilities as social enterprises to help students better meet the needs of social work and enhance the scientificity and pertinence of practical teaching in colleges and universities. In the design of the practical training platform for cooperation with enterprises, colleges and universities should take the initiative to strengthen the communication and communication with social enterprises, and analyze the important points of convergence and intersection between the two main bodies, so as to meet their own needs for continuous activities and the talent training needs of social enterprises, comprehensively improve the overall efficiency of school enterprise practical training cooperation, and help students master more scientific, more advanced and more practical professional skills.

4.4. Improve the assessment system

Under the background of modern education development, the scientific development of the integrated teaching of accounting practical training in colleges and universities cannot be separated from the necessary assessment and tests. Only the timely supervision and tests of the students can effectively help the students to solve the existing problems, so as to comprehensively improve the students' practical training ability and operation level. However, it is worth noting that the focus of the assessment is not on the level of performance, but to pay attention to the development of students' comprehensive ability and literacy level, and truly implement the goal of efficient education in the new era. Therefore, teachers should scientific planning and perfect the integration of training assessment system, actively learn modern university education concept and accounting professional knowledge, comprehensive the actual situation of the development of students' learning, combined with the school examination evaluation form and credit arrangement, scientific design assessment system, effectively promote the scientific development of training integration teaching. For example, in the evaluation and assessment of college

accounting professional, teachers should follow the trend of generation development and demand, under the premise of using the breakthrough and change the traditional education evaluation way, the paper assessment model innovation, fusion practice and theory, combining online two assessment forms, for example, teachers can change the traditional evaluation mode, to guide students on accounting professional projects and the form of theoretical knowledge. Comprehensive analysis of students' understanding of professional knowledge and innovative thinking, according to the specific performance of students in the whole project explanation process score. In addition, teachers should design practical operation tests. By arranging the regular and quantitative practical training projects for the students, each student is required to complete the specific practical training homework alone, and make a comprehensive score according to the students' completion. At the same time, the evaluation and assessment content should not only include students' professional skills and knowledge, but also pay attention to the cultivation of students' accounting integrated practical ability. The phased evaluation and assessment will be transformed into a process of supervision and test, to fully grasp the dynamic changes of students in learning, implement a comprehensive teaching evaluation for students, and give scientific guidance to students' accounting practical training activities.

4.5. Strengthen the development of teachers

Colleges and universities are the professional position of cultivating quality talents in the new era, and play an important role in promoting the construction and development of China's future economy and society. Colleges and universities should pay attention to cultivating the quality and ability of accounting major students, constantly carry out comprehensive teaching practice activities, and enhance the social and practical value of accounting teaching in colleges and universities. At the same time, teachers should not only enrich students' theoretical knowledge, but also guide students to improve their own hands-on operation ability. Therefore, colleges and universities to speed up the accounting professional teachers building and construction, accounting as a strong operational professional discipline, in the process of integrated training, each link is inseparable from the teachers' guidance and guidance, only comprehensively improve the accounting professional teachers' scientific research ability and training guidance ability, can effectively help students to solve the problems and difficulties encountered in the process of training, develop students' comprehensive accounting literacy and professional ability.

5. Conclusion

To sum up, under the background of modern education, great changes are taking place in the educational work of colleges and universities. In the implementation of professional education, there are more educational requirements and standards. Therefore, accounting teaching in colleges and universities should conform to the trend of educational development of the times, and scientifically improve the implementation system of practical training integrated teaching, in order to comprehensively explore the defects in this education mode and more scientific and efficient coping strategies according to the actual development of accounting students, and highlight the sociality and scientificity of talent training.

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