

Empirical Research on the Use of Seminar-Based Teaching Models in Accounting Majors

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ABSTRACT. Based on the current gap between university teaching and the actual needs of students, based on the teaching concept of the “new three centers”, with ability training as the leading goal, through investigation and research, we are trying to find measures to cultivate students' interest in learning and stimulate students' learning motivation. The approach is of great significance for improving the teaching effect of the school and cultivating compound accounting talents who are law-abiding, ethical, spiritual, and innovative.

KEYWORDS: Seminar, Empirical, Case teaching, Classroom

1. Introduction

In September 2018, the State Council issued an “Opinions on Promoting the High-quality Development of Innovation and Entrepreneurship and Creating an Upgraded Version of “Double Entrepreneurship”“(hereinafter referred to as the “Opinions”). Promote the entrepreneurship tutorial system, incorporate innovation and entrepreneurship education and practical courses into the compulsory course system of colleges and universities, allow college students to use their entrepreneurial achievements to apply for thesis defense, support colleges and universities to deepen the integration of production and education, and introduce enterprises to carry out productive internship training.” Encourage companies to provide students with internship positions, give play to their advantages, and learn in practice. In addition, as early as ten years ago, in July 2010, the then Premier Wen Jiabao chaired an executive meeting of the State Council, and finally reviewed and passed the “National Medium and Long-term Education Reform and Development

Plan Outline (2010-2020)”. In this outline It pointed out that in the reform of the talent training system, we should pay attention to the combination of learning and thinking. Advocate heuristic, inquiry, discussion, and participatory teaching to help students learn to learn. Stimulate students' curiosity, cultivate students' hobbies, and create a good environment for independent thinking, free exploration and innovation.

At the beginning of the last century, the seminar-style teaching method was introduced into this teaching method from Germany. In recent years, many colleges and universities have tried to conduct seminar-style teaching among undergraduates, but at present this teaching method is more in form. Most teachers follow the guidance of students in selecting topics, conducting independent explorations, organizing exchanges in groups, and in large classes. Make comments, summarize experience and improve five steps for relevant teaching work.

2. Investigation and Analysis of Seminar-Style Teaching

2.1 Requirements for Teachers' Qualifications and Abilities

(1) Title requirements

92.98% of the students think that as long as they can master the knowledge, there is no requirement for the teacher's professional title; and the proportions of the teacher's professional title are professors 21.05%, associate professors 24.56%, and lecturers 19.3%.

The survey shows that most students' desire for knowledge is greater than the requirement for teacher titles. In fact, teachers are required to master the latest frontier knowledge and be able to quickly impart it to students.

(2) Type survey of your favorite teacher

The requirements for teachers are as follows: humorous and interesting accounted for 96.43%, harmonious relationship with students 83.93%, knowledgeable accounted for 78.57%, class was sloppy, but easy to pass the exam accounted for 3.57%, lax management accounted for 1.79%.

Most students generally like teachers who are “harmonious, humorous, and knowledgeable”, but do not approve of teachers who are “sloppy in class, but easy to pass exams and lax in management”.

2.2 Investigation of Teaching Methods and Methods

(1) A survey of narrative teaching method

Views on the narrative teaching method include: the amount of classroom information is large, inability to concentrate accounts for 66.07%, too much theoretical knowledge, and too little practical knowledge accounts for 44.64%, and

teachers' teaching methods and styles are monotonous and not attractive enough for 37.5%. I don't know the teaching goal. The goal is 35.71%, and 26.79% is not interested.

From the survey data, it can be seen that more than 66.07% of the students think that "the amount of information in the classroom is too large to concentrate"; 44.64% of the students think that "theoretical knowledge is too much and the practical knowledge is too little"; 37.5% of the students think that "teacher" The teaching methods and forms are monotonous and not attractive enough"; 37.71% of the students do not know the teaching goals, so the goals should be clear; 26.79% of the students are "not interested in teaching activities, or lack of concentration".

(2) Investigation on the advantages of the seminar-style teaching model

It is believed that 78.57% of them can increase their interest in learning, 76.79% of them have enhanced scientific research and innovation capabilities, and 75% of them can better integrate theory with practice, which affects the continuity of classroom teaching and is not conducive to systematic learning, accounting for 28.57% of book knowledge. Grandstanding, flashy, poor learning effect accounted for 7.14%.

It can be seen from the data that nearly 80% of students believe that seminar-style teaching has a certain effect on improving learning interest and efficiency; enhancing scientific research ability, innovation ability, and integrating theory with practice. However, many students have different opinions and think it will affect The continuity of classroom teaching is not conducive to the systematic study of book knowledge; 7% of students believe that seminar-style teaching is grandiose, flashy, and poor in learning effect, and they are not optimistic about the implementation of the seminar-style teaching model.

2.3 Investigation of Curriculum

The courses that should be set include: Intermediate Financial Accounting 64.29%, Advanced Financial Accounting 57.14%, Financial Statement Analysis 48.21%, Basic Accounting 39.29%, Auditing 30.36%, Accounting theory 30.36%, Cost accounting 25%, Financial management 23.21%, and other 21.43%. According to the survey in the above table, students think that the seminar-style teaching model is suitable for professional courses such as the Intermediate Financial Accounting, Advanced Financial Accounting, Basic Accounting and Report analysis. For other main courses, it is more appropriate to adopt the narration method.

2.4 Investigation of Assessment Methods

A survey of assessment methods showed that 80.36% of those who agreed with the written test, 30.36% of thesis or research report, 57.14% of the assessment based on homework and attendance, and 10.71% of the interview. In the assessment of student performance, more than 80% of students still agree with the traditional

written test. More than 75% of students think that the assessment method includes 30%-40% of the usual results. There are also more than half of the students who think that the usual homework and attendance should be considered in the performance evaluation.

3. Difficulties in Implementing Seminar-Style Teaching

3.1 The Fetters of Traditional Teaching Concepts

Nowadays, most of the teaching methods and teaching concepts of college teachers are still based on the teacher-filling teaching model. Teachers ignore the subjective initiative of students in the classroom. Students become passive receivers of knowledge and cannot mobilize their active learning interests. The spirit of scientific research and exploration. Restricting the enthusiasm of students to participate in scientific research has produced a very big obstacle to the cultivation of compound talents and the acceleration of higher education reforms.

3.2 The Comprehensive Quality of Teachers Needs to Be Improved

Nowadays, accounting teaching is limited by the number of students. In the course of teaching, teachers often explain some basic accounting knowledge in a superficial and general way, and basically do not involve in classroom interaction and other links. However, if the small-class seminar-style teaching is promoted, it is necessary for the teaching team to actively understand the characteristics of the students on the basis of the original step-by-step teaching. At present, most of the teachers in traditional finance and economics colleges still maintain the traditional teaching style, and these teachers cannot quickly adapt to the new teaching mode. On the one hand, it takes time to be appropriate, and on the other hand, these teachers need to learn actively to improve their teaching quality.

3.3 The Disconnection between Social Needs and Training Methods

The current educational methods hinder the discovery and cultivation of innovative talents, which are mainly manifested in the following aspects: First, there is a deviation in the orientation of the curriculum. It is mainly manifested in the theoretical knowledge of major professional courses and the teaching of book knowledge, while there are not many discussion courses and practical courses. Most of them are the use of accounting teaching software, for economics, finance, finance, taxation, and social management knowledge Not enough attention is paid to. Secondly, there is insufficient innovation in teaching methods. Nowadays, most teachers in colleges and universities use blackboard writing or play PPT, and some teachers use the network platform to teach. Multimedia teaching methods and case teaching methods are also used, but there are few teaching methods such as interactive or situational teaching. Someone uses it. Finally, the only way to assess

students is examination. The school's assessment of students is mainly based on the results of the final exam, and almost no or very little consideration is given to accountants' moral level, independent judgment ability, and practical ability. These are unfavorable for the cultivation of modern compound accounting talents.

3.4 Hardware Support for Financial Institutions

Since most people think that accounting education does not require much funding, most colleges and universities now offer accounting majors. Some schools are not paying enough attention to the latest research results in the frontier fields of accounting, and the basic research conditions are relatively weak. Teachers, logistics insurance, etc. are all inadequate, and capital investment is small. Instructors have little or no corresponding remuneration, which indirectly affects teachers' exploration of new teaching methods.

3.5 Outstanding Disconnection between Teaching and Research

On the basis of years of exploration, although the seminar-style teaching model has made some achievements in the training of accounting talents in colleges and universities, due to the deviation of understanding of the dominant concept of accounting talents training, there is still a phenomenon of "double skin" in teaching and research. There are still more prominent problems in the setting of courses, the provision of teachers, and the overall quality of students.

3.6 Lack of Support and Guarantee for Relevant Teaching Guidance Programs

In the process of advancing the seminar-style teaching, relying only on the strength of the financial colleges and universities may make the change in the seminar-style teaching lack the necessary guarantee. The teaching resource platform is single.

4. Solutions to the Difficulties of the Discussion Teaching Model of Accounting

From the traditional teaching method to the implementation of the seminar-style teaching model, teachers and students are faced with greater possibilities, regardless of the way of thinking, methods, or traditional habits, or school administrators, teaching auxiliary institutions need to be reformed.

4.1 Teachers Need to Change from Traditional Theoretical Teaching to Complementary Theoretical Teaching and Practical Teaching

In the teaching process, teachers need to change from the traditional theory-based teaching to a combination of theoretical teaching and practical

teaching. Seminar-style teaching requires a significant increase in the content of teachers' teaching preparations, and a relatively long time for designing topics. The workload of teachers in preparing lessons has increased significantly, and some teachers are afraid of difficulties. To this end, the coordinating role of the person in charge of the curriculum should be brought into play, and teachers should be organized to prepare lessons collectively and brainstorm ideas, while also reducing part of the workload.

4.2 Students Also Need to Change Their Learning and Thinking Styles

Students should change the original way of learning and thinking, change the original passive listening and taking notes into the topic selection according to the teacher's design before class, actively collect relevant learning materials, and make independent thinking and judgment on the content of the topic through self-study. In the subject teaching activities, we will understand and master relevant accounting professional knowledge with classmates and teachers, and solve difficult and key issues. For example, the understanding of the generation process, analysis process, and utilization process of the accounting statements of listed companies is done by students themselves from relevant channels to collect and summarize information.

4.3 School Leaders Should Pay Attention to Curriculum Reform, and Relevant Parts Should Actively Understand and Support Curriculum Reform

Since the seminar-style teaching method was rarely used in the past, teachers will inevitably have problems of one kind or another in the reform process. School administrators must be able to tolerate errors that occur. As long as teachers do not violate laws and disciplines, administrators should let go and focus on teachers. The exploration of teaching reform, summing up experience and lessons at any time, is conducive to future teaching practice. At the same time increase investment in education. In addition, the school's auxiliary departments should be active in creating a good teaching environment for teachers' curriculum reform, change the assessment and evaluation mechanism for teachers, and create a good atmosphere and space for teachers' curriculum reform.

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