

# Analysis on the Teaching Reform of Comprehensive Accounting Course Based on OBE Teaching Concept

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**Abstract:** At present, China's application-oriented undergraduate universities are in the stage of vigorous development, committed to continuously optimizing the education and teaching reform of various disciplines, and committed to improving the quality and efficiency of talent training. With the continuous evolution and deepening of educational concept, achievement-oriented education (OBE) has been gradually established as the core guiding ideology of teaching reform. First of all, this paper explains the nature and orientation of the accounting comprehensive accounting training course, and then analyzes the development status of the current accounting comprehensive accounting training course and the challenges and problems it faces in detail. On this basis, this paper summarizes and puts forward the main ideas and specific implementation plans of the teaching reform of the accounting comprehensive practical training course based on the OBE teaching concept. This paper aims to provide valuable ideas and methods for practitioners and researchers in the field of accounting education, so as to promote the continuous improvement and development of accounting education.

**Keywords:** OBE concept; applied undergraduate; accounting major; teaching reform

## 1. Introduction

With the rapid development of economy and the continuous deepening of globalization, accounting, as the common language of business communication, has become increasingly prominent. Accounting education, as the key link of breeding high-quality accounting talents, its importance is self-evident. However, in the teaching process, the traditional comprehensive accounting and practical training courses often focus too much on the teaching of theoretical knowledge, while ignoring the cultivation of students' practical ability, which makes it difficult for students to quickly adapt to and be competent when they enter the practical work position. Therefore, an important task facing the current accounting education, that is, to reform the teaching methods and ideas of comprehensive accounting training courses, so as to improve students' practical ability and comprehensive quality, so as to better meet the needs of the society for high-quality accounting talents.

Results-based education (Outcome-Based Education, OBE) is an educational concept oriented by students' learning results<sup>[1]</sup>. It emphasizes the clarity of educational objectives, the practicability of teaching content, the flexibility of teaching methods and the diversity of teaching evaluation. The introduction of OBE concept into the comprehensive accounting training course is helpful to improve students' practical ability, innovation ability and comprehensive quality, and better meet the needs of the society for high-quality accounting talents.

## 2. The nature and course orientation of the accounting comprehensive practical training course

Comprehensive accounting practical training course is a very important practical course in accounting major, etc. Its nature and course orientation are mainly reflected in the following aspects:

### 2.1. Course nature

Comprehensive accounting training course is a comprehensive course integrating theory, practice and application. It aims to combine the accounting theory knowledge with the practical operation by simulating the real accounting working environment, and improve the students' accounting practice ability and comprehensive quality. In the comprehensive accounting training course, students need to

complete a series of accounting practice operations, such as filling in accounting vouchers, registering account books, preparing financial statements, etc. Through these practical operations, students can have a deeper understanding of the practical application of accounting theoretical knowledge, master the basic process and skills of accounting work, and lay a solid foundation for the future accounting work.

## ***2.2. Curriculum positioning***

Comprehensive accounting training course plays an important role in accounting major, which is an important link in the practice teaching system of accounting major. The orientation of comprehensive accounting training course should be consistent with the training goal of accounting professionals, and pay attention to the cultivation of students' practical ability and innovative spirit. First of all, the comprehensive accounting training course should be connected with the accounting theory course, and combine theoretical knowledge with practical operation, so that students can better understand and master the core concepts and principles of accounting. Secondly, the comprehensive accounting training course should pay attention to cultivating students' practical ability and innovative spirit. By simulating the real accounting working environment, students can personally experience the practical operation of accounting work, and improve students' practical ability and problem-solving ability. At the same time, students are encouraged to play the spirit of innovation, put forward new accounting methods and ideas, and make contributions to the development of accounting. Finally, the comprehensive accounting training course should pay attention to the cooperation and communication with enterprises. Through the cooperation with enterprises, students can understand the accounting practice needs and operation process of enterprises, and improve students' adaptability and employment competitiveness.

To sum up, the nature and course orientation of comprehensive accounting practical training courses reflect its practical, applied and comprehensive characteristics. In the talent training of accounting major, we should pay attention to the development of comprehensive accounting practical training courses, improve students' practical ability and comprehensive quality, and make contributions to the cultivation of excellent accounting talents<sup>[2]</sup>.

## **3. Teaching status quo and existing problems of comprehensive accounting practical training courses**

At present, many application-oriented undergraduate colleges and universities have set up comprehensive accounting practical training courses. The original intention of this course is to enable students to better understand and master the accounting process through practical operation, so as to improve their job operation ability. However, in the actual process of teaching implementation, the course has exposed a series of urgent problems to be solved. These problems not only seriously affect the teaching effect of the course, but also restrict the students' practical operation ability.

### ***3.1. Teaching objectives are not clear***

A core problem in the course is the ambiguity of the teaching objectives. Many teachers fail to establish a clear teaching goal in the process of teaching, which makes the teaching content and teaching methods lack of a clear direction, and it is difficult to achieve the expected teaching results. In view of the above situation, teachers should establish clear teaching objectives when formulating teaching plans, and formulate targeted teaching contents and methods based on the actual needs of enterprises and students' individual differences, so as to ensure that students can fully understand and master the accounting process.

### ***3.2. Too much attention is paid to the teaching of theoretical knowledge***

A core problem of this course is that there is a large gap between the teaching content and the actual needs of enterprises. In the process of teaching, many teachers put too much emphasis on the indoctrination of theoretical knowledge, but fail to pay full attention to the procedures and norms followed by enterprises in the actual operation. This theoretically-biased teaching method makes it difficult for students to truly understand and master the practical operation skills in the learning process, so that it is difficult to meet the actual demand standards of enterprises. Therefore, it is necessary for teachers to closely combine the actual situation of the enterprise, and integrate theoretical knowledge

with practical operation, so that students can master the complete process of accounting more skillfully, and improve their practical operation ability in the post.

### ***3.3. Lack of scientific evaluation mechanism and assessment method***

Many teachers fail to adopt scientific and systematic evaluation mechanisms and assessment methods when evaluating students' learning situation, which partly limits the comprehensive understanding of students' learning results. Therefore, in order to ensure the teaching quality and effectively guide students' learning, it is very important to establish a scientific and comprehensive evaluation mechanism and diversified assessment methods. Through these measures, teachers can more accurately grasp the learning status of students, and then provide them with more targeted teaching guidance. This can not only promote the all-round development of students, but also lay a solid foundation for improving the overall quality of teaching.

### ***3.4. Teachers lack of frontier work experience in enterprises***

Many teachers focus on teaching and research in their careers and lack practical work experience in enterprises. As a result, it is difficult for them to combine theoretical knowledge with practical application scenarios when teaching it, thus affecting the learning effect of students. In order to improve this situation, schools should strengthen professional training for teachers, and encourage them to accumulate practical work experience, so as to improve their teaching level and professional quality, so as to better guide students to carry out practical operations.

Through the analysis, there are some problems in the comprehensive accounting practical training courses of application-oriented undergraduate colleges and universities, which have a significant negative impact on the teaching quality of the courses and the students' practical operation ability. In view of this, teachers need to clarify the teaching objectives, closely combine with the actual needs of enterprises, and design targeted teaching contents and methods. At the same time, we should focus on strengthening the teaching link of practical operation, and build a scientific and reasonable evaluation mechanism and assessment method. In addition, teachers also need to constantly improve their professional quality and practical experience to guide students' learning and practical operation more effectively. Only in this way can we truly cultivate excellent accounting talents that meet the needs of enterprises.

## **4. Teaching reform ideas and concrete measures of accounting comprehensive practical training course**

### ***4.1. The OBE concept runs through the teaching process***

The OBE concept is student-centered and focuses on students' learning outcomes. In the comprehensive accounting training course, this concept should be fully integrated into the teaching process. Specifically, teachers need to change their role orientation, from traditional leaders to guides and facilitators, and encourage students to actively participate in learning. By setting clear learning goals, students are guided to think independently, learn independently and solve problems, and then cultivate students' independent learning ability.

### ***4.2. Perfect the teaching objectives and build an innovative curriculum system***

When setting the teaching objectives of the comprehensive accounting practical training course, we can focus on the cultivation of students' practical ability and comprehensive quality based on the OBE concept. The following are the teaching objectives of the comprehensive accounting training course redefined based on the OBE concept:

#### ***4.2.1. Knowledge understanding and application ability***

Students can deeply understand the basic accounting theory and accounting methods, and master the basic framework of accounting standards and accounting system.

Students can skillfully use accounting software for daily accounting processing, including voucher entry, account book management, statement preparation, etc.

Students can understand the knowledge of tax, audit, financial analysis and other related fields, and

can apply it to practical work.

#### ***4.2.2. Training of practical ability***

Teachers can improve students' ability to analyze, judge and deal with enterprise accounting practice problems through case analysis and simulation training.

Teachers should train students' independent thinking, teamwork and communication skills to adapt to the complex and changeable accounting working environment.

Teachers should emphasize the standardization of practical operation, and require students to master the accounting process and operation skills, to ensure the accuracy of accounting treatment.

#### ***4.2.3. Comprehensive quality improvement***

Teachers should guide students to establish correct professional ethics, abide by the accounting professional ethics, and maintain the authenticity and integrity of accounting information.

Teachers should cultivate students' innovative spirit and lifelong learning ability to adapt to the continuous development and changing needs of the accounting industry.

Teachers should improve students' ability to analyze and solve problems, cultivate critical thinking, and lay a solid foundation for their future career development.

Through the setting of the above teaching objectives, we can ensure that the comprehensive accounting training course is more close to the actual work needs, improve the students' practical ability and comprehensive quality, and provide a strong guarantee for the training of high-quality accounting talents. At the same time, we also need to constantly reflect on and improve the teaching methods and means, to ensure the smooth realization of the teaching objectives.

### ***4.3. Reform the teaching methods and improve the teaching effect***

Under the OBE concept, the reform of the teaching methods of the practical training courses is particularly important. This educational philosophy emphasizes students' learning results and ultimate goals, rather than a simple teaching process. Therefore, for practical training courses, reforming teaching methods is not only to improve the teaching effect, but also to ensure that students can achieve the expected learning results.

#### ***4.3.1. Introduce the project-oriented teaching method***

Under the OBE concept, we can introduce the project-oriented teaching method to reform the teaching method of practical training courses. This approach is student-centered and develops their practical abilities and problem-solving skills by engaging them in the whole process of the actual project. In the project-oriented teaching method, teachers play the role of guide and instructor, helping students to clarify project goals, make plans, implement projects, and show and evaluate project results. Through this method, students can better understand and apply the knowledge they have learned and improve the teaching effect of practical training courses.

#### ***4.3.2. Strengthen case analysis teaching***

Case analysis teaching is an effective teaching method, which can help students understand and master knowledge by analyzing real cases. Under the concept of OBE, we can strengthen case analysis teaching, select typical cases related to practical training courses, and guide students to conduct in-depth analysis. By analyzing cases, students can more intuitively understand the application of knowledge in practical work, and cultivate their ability to analyze and solve problems. At the same time, case analysis teaching can also stimulate students' interest and enthusiasm in learning, and improve their learning effect.

#### ***4.3.3. Adopt the combination of online and offline teaching methods***

With the rapid development of information technology, the teaching mode of online and offline integration is gradually favored by teachers and students. Under the guidance of OBE education concept, we can also use this way to optimize the teaching means of practical training courses. Online teaching can provide students with a variety of learning resources and independent learning time, while offline teaching can provide students with direct interaction and guidance opportunities. Through the organic combination of online and offline, it can not only deepen students' understanding and mastery of knowledge, but also significantly improve the teaching effectiveness of practical training courses.<sup>[3]</sup>

#### ***4.3.4. Pay attention to students' independent learning and cooperative learning***

Under the guidance of OBE education concept, students' independent learning and cooperative learning play an important role. Therefore, in the process of promoting the reform of the teaching methods of practical training courses, we must attach great importance to the cultivation of students' independent learning ability and cooperative learning ability. Specifically, students' enthusiasm for independent learning and cultivating their independent learning ability can be stimulated by designing challenging independent learning tasks and providing rich and diverse learning resources. At the same time, through the organization of group discussion, the implementation of team projects and other ways to promote the communication and cooperation between students, to cultivate their cooperative learning ability. Through these measures, students can give more active play to their own subjective initiative, so as to improve the learning effect and achieve all-round development.

#### ***4.4. We will optimize the structure of teachers and strengthen the construction of double-qualified teams***

Excellent teachers are an important guarantee of teaching quality. In order to improve the teaching quality of comprehensive accounting training courses, we should optimize the structure of teachers and strengthen the construction of double-qualified team. Specifically, it can be achieved through the following ways:

The school optimizes the structure of the teacher team, and can select teachers with rich practical experience and teaching ability as the lecturers of the practical training courses, and provide a certain number of teaching assistants and experimenters to form a reasonable teacher team structure.

The school can strengthen teacher training, and can regularly organize teachers to participate in various training and learning activities to improve teachers' professional quality and practical teaching ability.

The school encourages teachers to participate in projects, and encourages teachers to participate in enterprise practice projects, scientific research projects, etc., so as to enrich teachers' practical experience and improve their practical teaching ability.

#### ***4.5. Improve the evaluation mechanism and establish a diversified assessment methods***

In order to evaluate the students' learning results comprehensively and objectively, the evaluation mechanism should be improved and the diversified assessment methods should be established. Specifically speaking, we can start from the following aspects:

Teachers can build a diversified assessment and evaluation system, which can adopt various assessment methods, such as closed-book examination, open-book examination, practical operation examination, project report, etc., so as to comprehensively evaluate students' knowledge mastery, practical ability and innovative spirit. At the same time, teachers should ensure that the assessment content is comprehensive, the process is transparent, so that students are clear about their learning goals and direction of efforts<sup>[4]</sup>.

Teachers can establish a scientific and effective evaluation mechanism, which can introduce multiple evaluation subjects, such as teachers, classmates, and enterprise mentors, so as to obtain more comprehensive and objective evaluation information. At the same time, teachers should formulate specific evaluation indicators and evaluation methods to ensure the pertinacity and operability of the evaluation.

Teachers should establish scientific and reasonable assessment standards, and can formulate corresponding assessment standards according to different levels of curriculum objectives. The knowledge objectives can be evaluated by closed-book examination, and the ability objectives and quality objectives by practical operation examination and project report. At the same time, teachers should ensure the operability and objectivity of the assessment standards, so as to evaluate students' learning results better.

In short, the teaching reform of accounting comprehensive practical training course based on OBE concept is a systematic project, which needs to start from many aspects, such as teaching concept, teaching objectives, curriculum system, teaching staff and evaluation mechanism. Through the implementation of this reform plan, students' independent learning ability, practical ability and innovative spirit can be cultivated, students' comprehensive quality and competitiveness can be

improved, and more excellent accounting professionals can be cultivated for the society.

## 5. Conclusions

According to the OBE education concept, the teaching innovation of the accounting comprehensive practice course is the core way to improve the teaching quality and the students' comprehensive ability. Through the comprehensive implementation of strategies such as reconstructing the curriculum system, innovating teaching methods, strengthening practical teaching links and building a sound evaluation system, students' comprehensive practical ability and accounting professional accounting quality can be effectively improved, and a solid foundation can be laid for students' future development.

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