

# Research on the design of the curriculum system of applied undergraduate accounting major based on the concept of OBE

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**Abstract:** *With the rapid development of economic globalization and information technology, the demand for high-quality accounting talents is getting higher and higher. In order to meet the demand and cultivate professional and innovative accounting talents, many colleges and universities have set up accounting majors, but the traditional accounting major curriculum system has problems such as unclear training goals, imperfect teaching content, and disconnection with social needs. The OBE concept is an educational concept oriented by students' learning and Xi outcomes, emphasizing the close integration of training goals and actual needs, and also focusing on personalized education for students. Based on this, this paper will focus on the overview of the OBE education concept, the analysis of the current situation of talent demand in the accounting industry, and the design of the applied undergraduate accounting major curriculum system based on the OBE concept, which is for reference only.*

**Keywords:** *OBE Concept; Major in Accounting; Curriculum Design; Measure*

## 1. Introduction

The advantage of the OBE concept is that it can clearly define the competencies and qualities that graduates of each major should have, and ensure that the training goals are consistent with the actual needs. It not only attaches importance to students' final learning Xi results, but also pays attention to students' learning Xi process, and can provide personalized guidance and support according to students' actual learning Xi to help students overcome knowledge difficulties and skill bottlenecks. In addition, the concept emphasizes the optimization of curriculum and teaching methods based on feedback from Xi and social evaluation. Therefore, the concept of OBE has been widely used in the teaching of many disciplines in China.

## 2. Overview of the OBE Educational Philosophy

The OBE education philosophy is also known as outcome-oriented education, goal-oriented education, demand-oriented education or outcome-oriented education, which is student-oriented and outcome-oriented. The traditional educational concept is to carry out teaching with positive thinking, that is, to plan a unified teaching time, teaching content and teaching method according to the prescribed teaching process. The OBE education philosophy adopts reverse thinking, focusing on outcomes in terms of teaching objectives, course content, teaching materials, teaching evaluation, and graduation requirements. Under this educational philosophy, students have clear goals from the beginning of their learning, and also know what kind of learning and effect they should achieve, and teachers can also design teaching details according to specific teaching goals. For the OBE education philosophy, the teaching result refers to the final result obtained by the student after completing all the learning and processes, including the student's academic habits, knowledge and skills, professional quality and thinking ability, etc., rather than simply referring to the academic performance. In addition, the OBE concept emphasizes practicality, that is, teaching should be closely related to practical application, so that students can have the ability to solve practical problems after systematic.<sup>[1]</sup>

### **3. Analysis of the current situation of talent demand in the accounting industry**

#### ***3.1. High demand***

With the deepening of globalization and marketization, various business activities and transactions are becoming more and more frequent, and enterprises and institutions need more accounting talents to process and maintain financial data and information. Moreover, China is deeply implementing the strategy of strengthening the country with talents, accelerating the construction of the world's important talent center and innovation highland, which also creates a more positive policy environment for accounting talents to start a business. With the continuous advancement of economic globalization, enterprises and institutions need more accounting talents with international vision and multicultural background to support their global business development. However, at present, there are large differences in the regional development of China's accounting talent team, the structural imbalance problem still exists, the overall quality of the accounting talent team in the central and western regions needs to be improved, the accounting strength of grassroots administrative institutions needs to be strengthened urgently, and there is still a lack of high-end accounting talents, which is difficult to meet the requirements of high-quality development for innovative, compound and international talents.

#### ***3.2. Diversification of skill needs***

Due to the rapid development of various emerging industries, there is a large talent gap in the technical research and development talents of the accounting industry, and the learning and research and development capabilities of the existing talents are still insufficient, and there is an urgent need for technical talents and research and development talents. In addition, companies are more inclined to recruit interdisciplinary talents who not only have professional knowledge of accounting, but also have knowledge in other related fields, such as finance, economics, law and other fields, so as to provide stronger support for enterprises. For high-level talents who have mastered core technologies and have innovative R&D capabilities, enterprises will also show a strong desire.

#### ***3.3. Salary packages are uneven***

The uneven salary of the accounting industry has attracted attention from all walks of life, and there are many reasons for the uneven salary, which are as follows: First, such as academic factors. Many companies use academic qualifications as a measure when determining employee salaries. For example, if you also do accounting work, the starting salary of a person with a college degree may be higher than that of a person with a technical secondary school degree, and the starting salary of a person with a bachelor's degree may be higher than that of a person with a college degree; Second, the number of years of work. Employees who have worked in the accounting industry for a longer period of time are more likely to be valued, because they are very knowledgeable about all aspects of the company, and have accumulated rich work experience, so they can be independent in all aspects, so the salary package of old employees will be higher. The "newcomers" who have just entered the workplace may not be very skilled in business and need the help of the "old people", so the salary is slightly lower; Third, the certificate factor. There are many qualifications in the accounting industry, such as the most basic accounting qualification certificate, primary, intermediate and senior accounting titles, tax agent professional qualification certificate, certified public accountant practice qualification certificate, etc. Possessing these certificates is the most direct recognition of an individual's ability, and those who have the corresponding certificates tend to have a higher salary; Fifth, market competition factors. In some regions or industries, due to the fierce competition in the market, the employment prospects of accountants are uncertain, and companies can find a large number of accountants without spending exorbitant costs, so it may depress the remuneration package of accountants.<sup>[2]</sup>

### **4. The curriculum system design of applied undergraduate accounting major based on the concept of OBE**

#### ***4.1. Apply the design ideas of the OBE concept***

The OBE educational philosophy is guided by the ability and knowledge output of the learners, and the teaching content and methods are designed with clear teaching objectives and evaluation criteria to ensure that students can achieve the expected learning outcomes. When designing the curriculum

system of accounting major, it is necessary to first determine the core competency objectives, and then formulate the outcome description, that is, the ability and knowledge that students should have after completing the corresponding courses. Then, according to the outcome description, the matching teaching activities were designed, and finally the evaluation method was combined with the learning achievement description to evaluate whether the students had achieved the expected goals. It is important to note that this aspect is not static, and teachers should continuously improve the curriculum based on the results of each assessment and feedback.

#### **4.2. Clarify educational goals**

Analyze the needs of the industry and social development trends, and clarify the core competencies that students must have, such as accounting theoretical knowledge, accounting practical skills, data analysis and interpretation skills, communication skills, etc. According to the core competencies, they are divided into specific objectives, taking accounting expertise as an example, the goals can be set as being familiar with accounting principles and mastering the ability to prepare and analyze financial statements; Taking practical accounting skills as an example, the goal can be set to be proficient in the use of accounting software for accounting data processing and financial analysis. At the same time, it is necessary to combine the educational goals with the career development path of students, for example, one of the educational goals of accountants or auditors is to have corresponding knowledge of laws and regulations, good professional ethics and conduct, etc.

#### **4.3. Enrich the teaching content**

With the development of the accounting discipline, new concepts, new practices and new cases are constantly emerging, so the teaching content should be constantly updated to reflect the latest developments and changes in the discipline, so that students can be exposed to the latest knowledge and skills. Accounting is a highly practical discipline, and practical teaching is an important part of the teaching content, so it can be considered to increase the proportion of practical teaching appropriately. Accounting is not only closely related to economics, finance, statistics and other disciplines, but also involves management, law, tax law and other fields, and can integrate the subject content related to accounting. In addition, with the continuous development of economic globalization, accounting is becoming more and more internationalized, and many regions have taken international accounting standards, international financial management, and international auditing as part of the teaching content to enhance the competitiveness of accounting students in the workplace.<sup>[3]</sup>

#### **4.4. Develop culture specifications**

Firstly, quality requirements. Students must have a solid professional knowledge in accounting and related fields, including knowledge of financial accounting, management accounting, auditing, and taxation, i.e., subject knowledge quality; Students should have the ability to apply theoretical knowledge to practical situations, and be able to cope with various business scenarios and challenges, i.e., practical application quality; Students also need to have good communication and writing skills, be able to clearly express their own opinions and ideas, and cooperate with others to solve problems, that is, communication and cooperation qualities; In addition, students should also have professional ethics, such as integrity, confidentiality, responsibility, etc., and be able to deal with complex professional problems with the help of laws, regulations, and professional standards, that is, professional ethics.

Secondly, the knowledge requirement. In addition to basic theoretical knowledge and practical skills, students should be familiar with accounting processes and norms, and be able to use spreadsheets, databases, and other data processing tools for data analysis and business decision-making. In addition, students also need to understand the different industries and types of organizations involved in the accounting industry, be able to carry out accounting work according to the characteristics and needs of different industries, and efficiently complete the audit report work on the basis of complying with laws and regulations.

Thirdly, competency requirements. Data integration, analysis, and processing skills are the most basic abilities for accounting students, and in addition to these abilities, students also need to have innovative thinking, adaptability, exploration ability, and the ability to lead change, and be able to flexibly respond to new accounting standards, technologies and business model changes.

#### ***4.5. Provide teaching resources and personalized instruction***

In order to help students better learn and master the theoretical knowledge of accounting, rich and high-quality teaching resources should be provided, including textbooks, reference books, network resources, experimental software, etc., and some practical cases and real data should be provided for students to improve their data analysis ability. The OBE philosophy focuses on the individualized development and ability development of students, therefore, students should be provided with individualized guidance. For example, tutors or teaching assistants are arranged to provide one-on-one or group tutoring to students to help them deeply understand the theoretical knowledge and practical skills of accounting, as well as to provide students with guidance and suggestions on career planning and life development. In addition, consider establishing a comprehensive support system, including planning, course management, exam registration, score inquiry and other functions, so that students can keep track of their progress at any time.

#### ***4.6. Diversity of teaching methods***

Whether the teaching method is scientific and reasonable often directly affects the teaching effect, and will also affect the enthusiasm of students to participate in learning, in order to improve the teaching effect, teachers should adopt different teaching methods according to different teaching contents. At present, the commonly used teaching methods for accounting majors include: First, Case teaching method. Teachers need to find real cases and classic cases in advance, and then introduce them into the class discussion session, and students can connect the knowledge points with practical problems through the analysis of cases, so as to facilitate students to understand complex and abstract knowledge points. Second, the role-playing method. It is a teaching method in which students play different roles to simulate real scenarios, allowing students to play the roles of accountants, cashiers, financial managers, etc. to simulate accounting operations in real scenarios. Third, Group discussion method. In the accounting major, students can be divided into groups to discuss and analyze an accounting problem, which can not only cultivate students' teamwork and communication skills, but also improve students' interest and participation in learning. Fourth, task-driven pedagogy. Teachers can assign tasks such as preparing financial statements, conducting cost accounting, etc., and let students complete them independently, and the advantage of this pedagogy is that it can quickly develop students' practical skills and problem-solving skills.

#### ***4.7. Innovate teaching assessment methods***

The traditional single test paper or thesis assessment method is difficult to fully reflect the learning ability level of students, and is not suitable for the OBE education concept, so it is necessary to innovate the assessment method and focus on the improvement of students' learning ability, which can be started from the following aspects: First, the assessment form is diversified. In addition to traditional assessment methods, it can also be combined with students' classroom performance, group discussions, case analysis, practical operations, etc.; Second, emphasize practical operation ability. Practical assessment can be regarded as a separate part and divided into simulated practice assessment and real-world practice assessment, for example, in which students are required to complete a series of accounting operations, and then the student is graded on the practice process and results with the assistance of simulation instruments. Combined with the students' practical abilities such as counting money and making financial statements, a comprehensive evaluation is conducted; Third, pay attention to the process assessment. The OBE concept focuses on the improvement of students' ability and quality in the process of learning, so the teaching evaluation should also focus on the process assessment, including but not limited to students' classroom performance, homework completion, enthusiasm for classroom participation, and accuracy of classroom answers. Fourth, establish a mechanism for students' self-evaluation and mutual evaluation. Student self-assessment and peer assessment can help students identify their own shortcomings, and can also find the shining points of other students, which is conducive to promoting students' common progress. In teaching evaluation, teachers should use these assessment results as one of the references for teaching evaluation.

#### ***4.8. Set up practical teaching sessions***

For accounting majors, hands-on teaching is an essential part. In the OBE educational environment, teachers should re-set the practical teaching objectives according to the core ideas of the educational philosophy and combine them with the theoretical teaching objectives, so that the practical teaching

can better support the theoretical teaching, and the students can improve their practical skills based on the theoretical knowledge. After determining the teaching objectives, appropriate practical teaching content should be selected, such as accounting vouchers, accounting books, financial statements and other related operational skills. In order to improve the efficiency of practical teaching, colleges and universities should try to improve the practical teaching environment, such as setting up accounting manual simulation laboratories and computer accounting simulation laboratories. Finally, the evaluation criteria for practical teaching should be formulated around the practical teaching content, practical operation skills, teamwork ability, etc., so as to evaluate the students' performance in the practical teaching process.<sup>[4]</sup>

## 5. Conclusion

In order to promote the development of the accounting industry and create more employment opportunities for accounting students, this paper advocates the optimization of the design of the applied undergraduate accounting major curriculum system based on the OBE concept. Firstly, the design ideas of the OBE concept are applied to clarify the educational objectives and enrich the teaching content, then the training specifications are formulated, the corresponding teaching resources and personalized guidance are provided, the teaching methods and teaching evaluation methods are innovated, and finally the practical teaching links are reasonably set up.

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