

Exploration of Financial Accounting Curriculum Reform Based on the Integration of Industry and Finance

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Abstract: With the development of Chinese economy, enterprises are transforming into scientific and innovative, and with the change of the need for talents. In the transformation of enterprises, the requirements for accounting talents are changed from basic accounting who can make accounts to industry-finance integrated talents, which requires the training of accounting talents to be reformed. In the training courses of accounting talents in colleges and universities, financial accounting takes the brunt of the core course. This paper puts forward several teaching reform measures based on the integration of industry and finance in the course of Financial Accounting from the perspectives of integrating business into the course content, paying attention to the cultivation of diversified ability, and combining theory teaching with the application of information tools.

Keywords: Integration of Industry and Finance; Curriculum Reform; Financial Accounting

Introduction

The Accounting Informatization Development Plan (2021-2025) issued by the Ministry of Finance on December 30, 2021 proposes to further promote the integration of business and finance and the expansion of accounting functions, and accelerate the digital transformation of accounting work in units. The release of this document means that the country's attention to the integration of industry and finance has been greatly improved. The integration of industry and finance is of great significance to enterprises. Every enterprise should integrate industry and finance as a top priority of financial work. On this basis, it puts forward a challenge to the traditional financial accounting course. How to combine a traditional accounting course with industry and finance is an important aspect that needs to be discussed seriously in the course reform of Financial Accounting.

1. The connotation of industry and finance integration

From the goal, the integration of industry and finance is to keep the information provided by the business and the information obtained by the finance consistent, consistent. However, in practice, the information obtained by the finance is often lagging behind, and the front-end business information cannot be obtained in the first time. This is mainly due to the lack of timely communication between financial personnel and business personnel. In addition, the business department does not have the same data and rules as the financial department. Through the integration of industry and finance, the information of the two departments can be shared, the rules of the two departments can be unified planning, and the data can be kept consistent and comparable. In this way, the work efficiency of the two departments can be effectively improved, which can help the management to make better decisions, and finally achieve the enterprise goal of cost reduction and profit maximization.

2. The combination of industry and finance to challenge the traditional financial accounting courses

2.1 Financial personnel should understand business

The traditional course of Financial Accounting focuses on accounting, and the course content mainly focuses on how to learn accounting for economic business. However, there is no systematic explanation of the ins and outs of economic business, and students have only a partial understanding of business knowledge. As a result, when students enter enterprises after graduation, due to the lack of business knowledge, they only know basic business accounting, but cannot analyze the deep information hidden behind the financial data and financial indicators. They are not clear whether the logic of the financial data and financial indicators is smooth, which increases a lot of time costs in the reconciliation process, but reduces the work efficiency. In the context of the integration of industry and finance, enterprises need accounting personnel with the ability to straighten out the business, according to the information provided by the business, then accounting, so that business and finance to achieve a high degree of unity, save time and labor costs, in order to provide better services for enterprises.

2.2 Financial personnel should screen information

Traditional Financial Accounting courses mainly focus on accounting information expressed in financial terms, and finally provide financial status and financial results to users of accounting information through financial statements. The main functions of accounting are reflected in accounting and supervision. And in today's data and information complex, enterprises need not simply provide financial statements of financial personnel, but pay more attention to the ability of financial personnel to obtain information, in the complex data and information, financial personnel should be able to timely capture useful information, and processing and translation into financial language, with financial language to reflect the true integrity of information, Make the information presented in financial reports more valuable to the users of accounting information.

2.3 Financial personnel should know the tools

The traditional course of Financial Accounting mainly focuses on theoretical teaching. What students learn is the theoretical knowledge in textbooks and handouts. The data processing with financial software is also based on simple operation. Under the integration of industry and finance, accountants not only have the operation authority of the financial module, but also have the authority to obtain the business information authority of the financial front end, that is, they can obtain a large number of non-financial information, which requires financial personnel not only to learn the use of the financial module, but also to have the ability to use a series of non-financial information technology application tools such as procurement, production and sales of business modules. At present, many enterprises have realized the effective connection between the financial accounting information system and the business information system, and the financial department and the business department can realize the information sharing.

3. Under the integration of industry and finance "financial accounting" course reform measures

3.1 Integrate business into course content

The traditional course of Financial Accounting decomposes the course content according to accounting elements, and students will have no way to start when they come into contact with the practice of enterprises. The current curriculum reform can start from the perspective of capital movement according to the business process, from the acquisition of funds, namely financing business, to the use of funds, namely business operation, including the purchase business, production business, sales business, investment business, and finally to the withdrawal of funds, namely distribution business, so that students can fully understand the business process. Establish business thinking, and then change the traditional financial thinking.

3.2 Focus on the cultivation of diversified abilities

Traditional "Financial accounting" courses only focus on cultivating students' accounting ability, so that students can do accounting and accounting in the face of economic business, and this simple basic work has been slowly replaced by financial robots, and data analysis is becoming more and more important. Data analysis requires financial personnel to obtain useful information in the cumbersome data, so as to make forecasts and decisions on the production and operation activities of enterprises. Therefore, in the course reform of Financial Accounting, the content of data analysis should be integrated into the teaching. Project-oriented teaching and enterprise case resources can be introduced to improve the lack of practical experience of teachers and give students more opportunities to participate in practice. Teachers can cooperate with software manufacturers to develop software for application-oriented finance and accounting talents, embed business process and fund movement process into software modules.

3.3 Theoretical teaching combined with application of information tools

Practical teaching is very important for the study of "Financial accounting" course. Only when students get in touch with and understand the practice, can they put themselves into work as soon as possible in the future, which is also the requirements of enterprises for the ability of accounting graduates. According to the preliminary research, the internship and employment of students majoring in finance and accounting are mainly concentrated in finance, trade, service and other industries, and their positions are mainly concentrated in financial assistant, cashier and other positions. The diversity of the industry requires that the course learning should not only be limited to theoretical learning, but should be more in touch with practice and the latest information tools. Therefore, in the course reform of Financial Accounting, the application of information tools should be integrated into the course, so that students can master the cutting-edge skills of using information tools, think about problems in the business, and jump out of the circle of financial awareness. Find more innovative ways to solve problems. In the course reform, students are allowed to role-play in groups to learn the application of industry and finance information tools, and take job rotations. From the perspective of business, students can stand at the front of the financial level to form the thinking of the integration of industry and finance, and the supervision function of financial work can play a better role.

Table 1 Theoretical teaching is integrated into the application of information tools

Group of preparation periods	Group roles	Code name
Classmate A(Teller group)	Municipal Supervisor, Banks, Commerce Bureau, Human Resources and Social Security Bureau, Taxation Bureau(Students in each group A are assigned different roles to tellers according to their actual assignments)	A
Classmate B	Corporate clerk	B
Classmate C	Corporate clerk	C
Group of business periods	Group roles	Code name
Classmate A	Accounting supervisors	A
Classmate B	Corporate accountant	B
Classmate C	Corporate cashier(Bank tellers)	C

To sum up, more and more college courses of finance and accounting begin to integrate the idea of integrating industry and finance. As the core course of finance and accounting major, Financial Accounting should make use of this beneficial motivation to carry out the course reform to the end. Curriculum reform measures such as integrating business into curriculum content, paying attention to the cultivation of diversified ability, theory teaching combined with the application of

information tools are just a few directions that the author thinks according to the previous teaching experience. The road of curriculum reform still needs to be explored further, and there is still a long way to go.

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