

Exploration of the Reform Path of Accounting Education and Teaching from the Perspective of General Education

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Abstract: With the continuous progress of the times, the traditional accounting industry is undergoing unprecedented changes. As the cradle of talent cultivation, the accounting education system of colleges and universities needs continuous reform and innovation to meet the higher demands of society. From the perspective of general education, this article first describes the status quo of the accounting industry, then discusses the importance of general education for the cultivation of accounting talents, and finally explores the path of accounting professional education and teaching reform.

Keywords: general education; accounting major; teaching Reform

1. Current Dilemma in the Accounting Industry

The development of the accounting industry is closely related to the continuous improvement of the market economy system and the advancement of science and technology. With the advent of the digital age, the ever-changing market situation has put forward higher requirements for accounting practitioners. At the same time, due to the slow reform of accounting education and teaching, the current accounting industry is facing many difficulties. [1]

1.1. Lack of High-level Talents and Reduced Demand for Basic Workers

The current accounting market in China presents a state of polarization and contradiction: due to the low entry threshold of the accounting industry, a large number of new accountants join the industry every year, but due to lack of experience and insufficient education, they can only engage in basic work, which also leads to the saturation of grassroots accountants. The other extreme is the serious shortage of high-quality accounting talents. Although there are a large number of accounting practitioners, there is a shortage of senior talents who can have an important impact on the development of enterprises. There are often situations where multiple companies compete for high-level talents.

1.2. Technological Innovation Brings Huge Impact to the Accounting Industry

As artificial intelligence technology continues to mature, it poses a huge challenge to financial professionals. As early as 2017, Deloitte Accounting Firm announced the application of its financial robots to daily accounting, taxation, and auditing tasks. This means that some basic accounting positions will be gradually replaced by artificial intelligence, and the demand for basic accounting workers will become lower and lower. This also requires accountants to continuously improve their own quality to avoid the risk of being eliminated. In addition, the emergence of the financial sharing center has further reduced the demand for accounting personnel. More and more small and medium-sized enterprises use the financial sharing center for bookkeeping and reporting, which is not only efficient and convenient, but also can significantly reduce labor costs. However, the financial sharing center will also cause the accounting personnel to be out of touch with corporate management, and affect the self-improvement of the accounting personnel. [2]

1.3. The Professional Ethics of Accountants Still Needs to be Improved

Accounting is an important part of market economic activities, and its importance to enterprise development is self-evident. However, companies frequently use improper accounting methods to seek profit, and financial fraud and other incidents are endless. Especially after the introduction of the new accounting file management measures, accounting books are usually required to be kept for 30 years or more, which means that all of our accounting books from entry to retirement must be kept. If there is financial fraud, even though it is far apart, will be held accountable. With the continuous development of the economy, the society has also put forward higher requirements for accountants. How to effectively improve the professional ethics of accountants is a problem that everyone in the industry needs to think about. [3]

In the final analysis, the above-mentioned problems reflect the continuous progress of society and put forward higher requirements on the overall quality of accountants. In order to promote the sound development of the accounting industry, accountants need to receive a more avant-garde and comprehensive education to improve their overall quality to meet the needs of the market. This

education is not limited to accounting professional knowledge education, but also a general education that cultivates a sound personality. Therefore, facing the many difficulties in the accounting industry, the reform of accounting education and teaching in Chinese colleges and universities cannot be delayed.

2. The Necessity of Integrating General Education

Liberal Arts Education, also known as general education, is a non-professional higher education that provides extensive and systematic basic knowledge to help learners understand individuals and society, civilization and culture, and science and technology, understand the past and the future, and gradually establish a complete knowledge system framework. All in all, compared to professional education, general education aims to allow students to make progress in thinking, literature, history, art, etc., and to cultivate a more complete person.

Dr. Kaifu Li wrote in the book "Artificial Intelligence": "In the era of artificial intelligence, the skills that are programmed, repetitive, and can be mastered only by memorization and practice can almost certainly be completed by machines; on the contrary, those who are most capable skills that reflect the comprehensive quality of people, for example, people's comprehensive analysis and decision-making abilities of complex systems, aesthetic abilities and creative thinking of art and culture, and the ability to interact with others based on their own emotions... These are the most valuable and worth learning skills in the era of artificial intelligence." [4] Nowadays, many basic accounting jobs in enterprises have been replaced by artificial intelligence, but this does not mean that the society no longer needs accounting, but the demand for low-end accounting workers will decrease. The fewer, and high-level accounting talents are still in short supply. The main job of such high-level accounting talents is no longer to do accounting, but to use their own accumulated experience, extensive knowledge, comprehensive thinking and other unique abilities, combined with the financial status of the company, to make important contributions to the future development of the company decision-making and planning. As Dr. Kai-Fu Li said, accountants should have unique abilities that artificial intelligence cannot have. Most of the sources of these unique abilities come from education and are not limited to accounting professional education. More abilities lie in general education bring up. Since they want to participate in the management decision-making of enterprises, accountants must first have sufficient knowledge breadth, extensively involved in management, taxation, and law and other related knowledge, and be able to integrate them and fully apply them to corporate management. The knowledge coverage of accounting professional courses in some colleges and universities will not reach this breadth, and general education can be a good supplement at this time. General education is a broad education that provides basic knowledge. It can help accounting students master the basic knowledge of various industries and form a

knowledge system to lay a solid theoretical foundation for future business management decisions. [5]

In addition, general education is more important for the training of accounting students' sound personality and professional ethics. With the continuous improvement of accounting policies and legal systems, financial fraud incidents are still emerging in endlessly. A series of incidents such as Kangmei Pharmaceutical, Zhangzidao, Ruixing Coffee, etc. all reflect the low professional ethics of some accountants. They used false accounting and disclosure of false information for personal gain, harming public interests, and seriously affecting social and economic order. "If you want to do the accounting, be a man first." In order to reduce the occurrence of accounting fraud, the primary goal is to strengthen the professional ethics of accountants. In this case, general education is particularly important, and its purpose is to make people "really perfect people". Unlike professional education, it pays more attention to the harvest and growth of students in sound personality, humanistic feelings, scientific spirit and social responsibility. General education can help and guide accounting students to form correct values, cultivate professional ethics in accounting, and be able to distinguish right from wrong when faced with conflicts of interest and stick to their heart.

However, many schools' emphasis on general education does not match its importance in cultivating high-level accounting talents. Chinese "Outline of the Thirteenth Five-Year Plan for National Economic and Social Development" clearly requires university education to combine professional education with general education. However, due to backward educational concepts and defects in the teaching system, the construction of general education courses is not ideal. In order to promote better and faster development of social economy, the reform of accounting education and teaching is imminent.

3. Accounting Education and Teaching Reform Path from the Perspective of General Education

3.1. To Reverse the Misunderstanding

The backwardness of educational concepts is an important factor hindering the development of general education. Many schools still focus on application-oriented personnel in the training of accounting students. They believe that application-oriented majors should cultivate applied-skilled personnel without general education. Some people even think that general education is general knowledge education, students can acquire it naturally, without special curriculum learning [6]. At the same time, many students are too utilitarian, believing that the humanities, art, science, etc. taught in general education have nothing to do with accounting, and will not have any impact on their post-graduation work, so they do not pay attention to general education in their hearts, and regarded general education courses as a secondary course of "mixed credits".

In order to reverse the backwardness of educational

concepts, the school must first change the target positioning of accounting students. Although accounting is a highly applicable major, the current pure financial accounting can no longer meet the market demand. The school must update the accounting student training program and build a management accounting talent training system. Secondly, schools should strengthen the publicity and construction of general education, so that teachers and students can correctly understand the importance of general education for cultivating high-quality accounting talents. Schools can invite experts to give lectures and instill correct ideas and concepts into students; they can also carry out various forms of practical activities, such as extracurricular knowledge contests, volunteer services, etc., so that students can receive general education in their lives. Accounting majors should pay more attention to the role of general education. Students cannot position themselves as basic bookkeepers or cashiers. They should regard themselves as future managers and decision-makers, which will involve interpersonal communication and corporate governance. Even non-professional issues such as social responsibility, without the exercise and training of general education, cannot properly solve these problems.

3.2. Teaching System Innovation

In the context of “Big Smart Cloud”, the accounting industry is undergoing a major transformation from financial accounting to management accounting. In order to deliver the required high-level accounting talents to the society, colleges and universities should actively reform the teaching system to adapt to the development of the times. First of all, the rebuilding of the teaching team is an important part of teaching reform. Facing the tremendous changes in the accounting industry, it is no longer sufficient to impart professional knowledge to students to meet social needs. Schools should actively cultivate and introduce information management, economics, and financial professional teachers with a high degree of correlation with the computer and accounting majors are conducive to the integration of different disciplines and the cultivation of compound talents [7].

Secondly, accounting professional teaching should be forward-looking and practical. Schools can organize more students to participate in accounting professional competitions to promote learning. This will not only be in line with the forefront of the accounting industry, but also cultivate students' innovative ability. At the same time, colleges and universities should strengthen school-enterprise exchanges and cooperation to provide students with more internship opportunities so that they can closely integrate theoretical foundations with practical practices.

In addition, the accounting teaching model of many colleges is still based on teachers, students are only passive recipients, and the lack of communication and interaction in the classroom reduces the enthusiasm of students and affects the quality of teaching. In this regard,

the school can make full use of the convenience of the Internet to develop an “online + offline” teaching model, and let students complete some basic theories through online classes, while offline classes can be used to answer questions and communication. In this way, the main body of teaching can be transferred from teachers to students, fully mobilize students' enthusiasm, and improve teaching quality.

3.3. Close Combination of Professional Education and General Education

General education and professional education are different types of education, but the two are not isolated from each other. It is absolutely impossible for many colleges and universities to separate the two by opening a few additional courses. Compared with general education courses, there are more professional courses, teachers and students are often more familiar with each other, and students pay more attention to it. If professional teachers can integrate general education into the daily accounting classroom, then it will be of great help to the cultivation of students' general education. At the same time, this also requires that the teachers of professional courses should first have the concept of general education. Only when the teachers themselves have the concept of general education, freedom of thought and broad knowledge, can they guide students in the professional courses to no longer be only professional, technical and utilitarian [4]. Professional teachers should extend the content of the course appropriately, not simply on the surface of the textbook. For example, when explaining the income chapter, actual cases of corporate profit fraud can be introduced, which not only allows students to understand the accounting methods of inflated profits, but also deepens their understanding of the chapters, and can alert students to the necessity of complying with professional standards. All in all, under the current market situation, university education must have depth in professional knowledge and breadth in basic knowledge of related disciplines. Only by closely combining professional education and general education can we cultivate knowledgeable and knowledgeable high-level accounting talents.

3.4. Strengthen the Construction of Accounting Professional Ethics

The famous educator Suhomlinsky once said: “Ethical codes, only when they are pursued, acquired and experienced by students themselves, and only when they become students' independent personal beliefs, can they truly become students.” In the face of frequent incidents of financial fraud, as a cradle for cultivating talents, colleges and universities should pay attention to the construction of accounting professional ethics and gradually improve social problems. Colleges and universities can innovate the content of the courses and offer general education courses such as professional ethics and corporate responsibility, so that accounting students can understand the importance of maintaining professional ethics in accounting work and cultivate a

sense of social responsibility. Moreover, it is best to list such general education courses as compulsory courses for examinations to prevent some students from perfunctory and failing to achieve the course purpose. The construction of accounting professional ethics is a very important and easily overlooked part of the training of accounting talents. Only by integrating professional ethics construction throughout the entire professional education can we cultivate compound accounting talents with high professional ethics and reduce the occurrence of accounting misconduct.

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