

Practice and Reflections on the Introduction of International Professional Qualification Education to Accounting Teaching in Colleges and Universities

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Abstract: With the continuous deepening of the global economic integration process, China's economic development objectively requires a large number of new international accounting talents with international vision and familiarity with international experience. In the international development of China's accounting industry, the unification of accounting standards and international practices, the international development of Chinese university undergraduate education has become a general trend. Updating accounting professions and adjusting accounting personnel training strategies are the only way to achieve the internationalization of China's accounting education. This article studies the practice and thinking of the introduction of international professional qualification education in college accounting teaching. This article takes ACA teaching in a university as the research object. According to the data analysis, 30.25% of students choose to increase their knowledge resources; 47% of students said that they are receiving ACA education to get better jobs. I especially hope that I will work towards internationalization in the future. 17.58% of students said that ACA study is the hope of parents. The main difficulty students face in receiving ACA education is also an indicator of the survey. 38.3% of students believe that English is the biggest challenge to learn ACA before writing a complete English textbook; 36.32% of students think that time limit is the biggest difficulty of learning ACA; 27.23% of students think that self-management is the biggest factor affecting ACA learning.

1. Introduction

With the development and deepening of economic globalization, the interdependence of economic development among countries is becoming closer and more interconnected. The interconnected global organic economy is global trade liberalization, globalization and large-scale production, and global financial institutions. The bond between. Economic changes in one country usually cause fluctuations in other countries and even the global economy [1]. The wave of economic globalization has brought tremendous development opportunities and unprecedented challenges to the Chinese economy. Especially since entering the 21st century, China has stepped up the pace and intensity of reform and opening up. In its efforts and development to fully integrate into the global economic integration, China has actively regulated industrial structure adjustments, merger and acquisition strategies, and overseas international investment. Fund raising and other methods are aimed at expanding foreign markets, participating in foreign competition, improving the competitiveness of Chinese companies worldwide, enhancing China's overall national strength, and attracting global attention with the rise of major powers. Objectively speaking, the development of China's economy also needs the help of accounting internationalization [3]. When appropriate investment and financing are made in the international capital market, it can effectively identify and prevent risks, thereby better protecting the interests of local enterprises in international investment and international competition, protecting the national economy, and preventing the loss of public assets. When making a decision, China should address the issue of accounting internationalization [4]. At the same time, the integration and unification of Chinese accounting standards and international standards, familiarity with internal and external accounting and accounting systems, and the training of new types of international accounting professionals who are proficient in the use of domestic and foreign accounting standards have become the focus of China's economic

development [5].

Undergraduate accounting education in ordinary colleges and universities is an important way to train accounting talents, and it is an important source of continuously transmitting qualified professional accounting talents for China's economic development. The quality of undergraduate accounting education in ordinary universities directly determines the quality of future professional accounting talents in China. In the process of reforming the internationalization of the undergraduate accounting education in China's colleges and universities, the current introduction of international accounting qualification education is one of the means to train international accounting talents and accelerate the internationalization of accounting education [6-7]. How to properly guide the international accounting practice qualification education to better integrate into the undergraduate accounting education system in China and better serve the internationalization of accounting education in China's colleges and universities is the problem to be solved in this article [8-9]. Many universities in China are facing the reality of China's economic development. There is an urgent need for new types of international accounting talents. After reform and innovation, the international accounting practice qualification education has been continuously introduced into the undergraduate accounting education. I have experienced a period of teaching experience. After that, a detailed analysis of this practice and research on the problems and new contradictions brought about in this new way of training undergraduate accounting talents will continue to protect the importance and nature of university education and improve the international quality of Chinese university accounting education. High-quality international accounting talents that better meet the new needs of China's economic development, and have very important practical significance. At the same time, they also hope that they can cause further in-depth thinking on this issue by relevant experts and education scholars [10-11].

Based on the background of the introduction of international qualification education in accounting teaching in colleges and universities and the objective needs of new international accounting talents in China's economic development, this article selects the practice of colleges and universities to offer international accounting qualification courses at the undergraduate level in the current status of internationalization of accounting education in China as research target. The innovation of this article: (1) Provide the internationalization of accounting education, including the concept of accounting education, talent training goals, courses, teaching methods and teaching staff. "People-oriented, ability education" international education concept is the internationalization of college accounting education. The key is to establish an international education group, and the internationalization of logical thinking is the key to understanding; (2) Propose the appropriate introduction of international accounting qualification education, and curb international accounting through the structural ratio and curriculum score evaluation mechanism in the curriculum system setting to curb international accounting The impact of professional qualification education on undergraduate basic education, and efforts to integrate Chinese accounting knowledge theory with international accounting qualification education; put forward that in the long run, it is necessary to complete the construction of professional teaching materials for the internationalization of Chinese accounting education and The construction of an internationalized teaching team to realize the teaching of accounting internationalization; (3) This article analyzes the practice of applying international accounting practices in the accounting class, and systematically lists and improves the international accounting goals and status. Experience has specific reference value.

2.Method

2.1 Teaching Methods of International Accounting

The accounting education concept will directly determine the adoption of different teaching methods. Educational concepts that focus on nurturing people often don't set limits on students' thinking. They focus on using interactive methods such as heuristic education, classroom discussions, and group discussions to stimulate students' enthusiasm for active thinking and active participation. Through the guidance of teachers, students can gain The conclusion of the problem,

and this process of thinking is very important. Students often remember the answers obtained through their own thinking for a longer time and are stronger than the duplicated answers. Accounting internationalization is a flexible and diverse teaching method, the purpose of which is to encourage students' initiative in the learning process, improve classroom efficiency, actively participate in students' learning activities, and develop students' thinking ability. Cultivate students' independent thinking ability, in-depth analysis, judgment, and problem-solving and expression skills, providing a good foundation for students' professional research and personal growth.

At the same time, the training of international accounting professionals should strengthen the construction of internship bases and strengthen the connection with the practice department. University accounting education often lags behind the development of accounting practice, and even foreign practicing qualifications that are closely integrated with professional practice are no exception. This requires universities to strengthen communication and cooperation with the professional community, so that changes in the professional community can be quickly and effectively transmitted to The education sector promotes university accounting education to continuously adjust educational goals, teaching content and methods in accordance with changes in social needs and the development of accounting practice, and trains college graduates that meet social needs. Colleges and universities should actively establish various cooperative relationships with the industry so that students can have the opportunity to practice the theoretical knowledge and accounting practices they have learned at school. This will not only stimulate students' interest and enthusiasm, but also help students to further progress based on practice. Clarify your learning goals and achieve the goal of cultivating new types of international accounting talents with the cooperation of academia and professional circles.

2.2 Methods of Establishing an International Accounting System

The setting of the accounting curriculum system includes the types of courses and the proportion of the course structure, which must be completely designed to realize the concept of accounting education; in other words, different education concepts will have different proportions of the course setting system and course structure. Take the famous universities in the United States as an example: Under the guidance of the spirit of free exploration, undergraduate education students can take a wide range of non-professional courses in a variety of fields. These courses have enhanced the comprehensive quality of students, mainly in literature, art, music, Curriculum system for core courses such as natural sciences. Under the educational concept of "personal sublimation" through learning, undergraduate students majoring in business studies must not be less than half of the credits, and there are only 6 basic courses for accounting majors, including 24 credits, including financial accounting and expenses. Accounting, auditing principles and federal taxes. The accounting major has consistently ranked at the forefront of U.S. colleges and universities. The structural proportion of the undergraduate accounting major curriculum system is roughly (125 credits in total): 45 credits in general courses such as sociology, anthropology, science and technology, and psychology (accounting for total Credit ratio: 35.3%); professional basic courses include economics, management, organizational behavior, business law and ethics, marketing, accounting basics, mathematics, statistics and model analysis, etc., totaling 50 credits (47%); professional orientation Intermediate accounting, financial statement analysis, management accounting and control, auditing and control account for only 21 credits, accounting for 18% of the total credits; 12 credits for optional courses, accounting for 10% of the total. The University of Illinois at Urbana-Champaign is an established American famous accounting school. Its accounting undergraduate course structure ratio is (total credit: 125): general courses account for 34%. 45% of non-accounting courses, 21.5% of accounting courses and 7.61% of elective courses.

China's National Contemporary Medium- and Long-term Education Reform and Development Plan (2010-2020) should deepen curriculum reform, strengthen high-quality general education courses, promote cultural and scientific integration, and promote diversity. At present, there is a general consensus in universities at home and abroad that for undergraduate accounting majors, the proportion of basic courses in general subjects such as economics, statistics, strategic management,

information technology, marketing, business law, etc. should be increased in the overall curriculum structure. The concept of "generalist" has been widely recognized by the education and professional circles. In the context of accounting internationalization, accounting courses need to focus on basic knowledge and combine knowledge with finance and financial topics to undermine the traditional knowledge structure of the discipline, thereby emphasizing the scope and integrity of the discipline.

Although domestic universities have reached a consensus on general education at the undergraduate level, there is still a large gap compared with foreign universities in terms of specific understanding and curriculum systems and proportion settings. A deep understanding of the capabilities and other aspects. The training objective of domestic college accounting talents is basically positioned to train "international, high-quality, application-oriented composite talents". Under the basic principle of "thick foundation and wide caliber", undergraduate education still has a slight emphasis on the proportion of curriculum structure Accounting courses. The accounting university ranks first in the country and enjoys a high reputation in the domestic accounting profession. The proportion of the accounting major curriculum structure (total 164 credits): general courses and basic academic courses account for 54.87% of the total credits, and accounting courses for 31.7%. ; Accounting major (total credit: 169): General and basic courses account for 58%, accounting for 26%. Compared with the accounting majors in the United States, there is still a certain gap in the degree of emphasis on general courses and subject-based courses.

3.Experiment

Document Analysis. By analyzing the research literature on accounting education issues at home and abroad, and synthesizing various research results and perspectives, this article summarizes the entry points for entering international professional education accounting training based on the current situation.

Comparative analysis. By analyzing the curriculum system settings and structural proportions of accounting undergraduate education at home and abroad, find out the problems existing in Chinese colleges and universities, and learn from foreign useful experiences and models to make domestic colleges and universities accounting teaching more perfect.

Case analysis. This paper takes the teaching practice of an international accounting class in a university as a typical case, analyzes its experience and problems encountered in the internationalization of accounting education, puts forward constructive suggestions for improvement, and then extends and concludes the basic conclusions of this paper.

Questionnaire. In order to understand the teaching situation and training effect of accounting ACA in colleges and universities, and to understand the role of college accounting ACA training in promoting the training of international accounting talents, a questionnaire was designed and an empirical investigation was carried out. This survey is aimed at students from a certain university. Through investigation and statistics on the students' professional knowledge ability, professional analysis ability, work attitude, English level, self-learning ability, practical ability, professional judgment ability, and socioeconomic understanding. A total of 100 questionnaires were distributed and 98 were recovered with a recovery rate of 98%, of which 98 valid questionnaires were 100% effective.

4. Discuss

4.1 Experimental Results and Analysis

ACA education can help students establish good work and working relationships, improve students' ability to analyze and solve problems, effectively cultivate students' professional thinking, and have a significant impact on English learning. Of course, the improvement indicates that the findings of the survey indicate that improving the professional knowledge and skills of ACA is not as high as expected and is not sufficient to improve practical skills. This is mainly because undergraduates are limited to the ACA certification stage (stage 1) and are not related to the

professional stage (stage 2). Only experienced people can participate in completing the first two stages of the study, leading to the results of the above survey. The survey also learned why students participate in ACA studies. 10% of students said they plan to study abroad, 32.5% of students chose to increase their knowledge resources, and 47% of students said they were interested in pursuing international education, especially seeking better employment in ACA; he said that students Hope for ACA learning comes from parents. The main difficulty students face in receiving ACA education is also an indicator of the survey. 38.3% of students believe that English is the biggest challenge to learn ACA before learning a complete textbook; 36.32% of students think that time limit is the biggest challenge of ACA learning; 27.23% of students think that self-management is the biggest factor affecting ACA learning. As shown in Table 1.

Table 1. Statistical analysis of the survey results of accounting teaching

Survey indicators	Findings			
	Greatly improved	Somewhat improved	General	No improvement
Professional knowledge	20.5%	58%	18.2%	5%
Professional analysis ability	62.5%	35.6%	5.4%	0%
Professional work attitude	48.2%	34%	17.2%	0.89%
Professional judgment	33.5%	37%	29.3%	1.5%
Practical ability	6.2%	35%	44%	19%
Socioeconomic understanding	13%	58%	28.5%	3.5%

In addition to the 16 exam courses of the ACA and the 14 CIMA courses of a college, a college also offers a large number of general courses and professional basic courses for students of the ACA and CIMA international accounting classes as ordinary students. While maintaining the core courses and superior courses under the principle of "thick foundation and wide caliber" in colleges and universities, it also makes up for the lack of course content in the international accounting practice examination course system. These courses include management, macroeconomics, microeconomics, marketing, human resource management, organizational behavior, information systems and other key courses, as well as college English, writing, history, psychology, computer basics, computing, linear algebra. Different general "general" basic courses such as probability and analysis effectively combine the international accounting qualification examination with undergraduate education, while fully utilizing the advantages of the international accounting qualification examination course, while supplementing the qualification examination with the advantages of the undergraduate education system The shortcomings of the curriculum have met the basic requirements of keeping consistent with the positioning of undergraduate accounting talents. The proportion of the specific course setting structure of the international accounting course is shown in Figure 1.

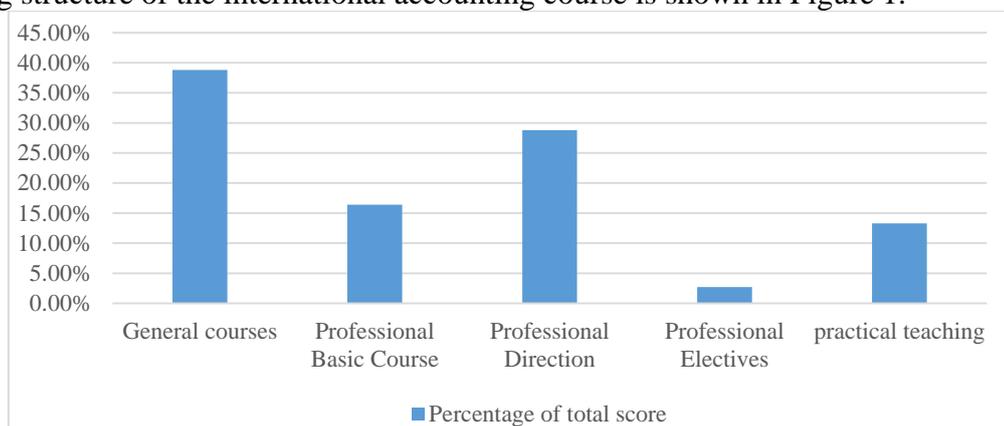


Figure 1. Proportion of accounting course structure

4.2 Suggestions on Applying Accounting to International Accounting Practice Qualification Training

(1) Correctly positioning the training goals of international accounting talents

In order to open international schools and provide training for international accounting majors, it is necessary to properly determine the training goals for international accounting talents and create new high-quality, creative learning goals for international accounting talents. On July 11, 2004, the American Accounting Education Reform Commission stated: "School education is not to train students to become professionals after graduation, but to have the ability to learn and innovate in the future. The purpose of emphasizing talent training is to focus more on human capabilities Development, not the transfer of professional knowledge and expertise. In many foreign universities, the training goal of master's accounting talents is also focused on skills development. The University of Illinois at Urbana-Champaign is a well-known accounting college in the United States. Develop future capabilities in various accounting fields. China's National Medium- and Long-term Education Reform and Development Plan (2010-2020) emphasizes strengthening international exchanges and cooperation. Cultivating a large number of people with an international perspective, knowledge of international rules, ability to participate in international affairs and international competition International talents. Undergraduate education should pay more attention to the application and training of complex talents. Therefore, the training goals of international accounting talents must be in accordance with China's national conditions, the nature of school activities, the actual situation of teaching and students, and the local licensed accounting professionals. The training goals are consistent and must, Professional skills, professional quality and international level consistent with professional English and other skills have been greatly improved in the future, they will be able to adapt to the international development of the accounting profession and highly competitive.

(2) Resolving the conflict between licensed accounting education and international accounting specialization

Undergraduate education and international accounting are two completely different education systems with different goals and different functions. Undergraduate education aims to provide comprehensive education, while professional education focuses on the acquisition of knowledge and skills, but the two are not contradictory, and the relationship between the two must be properly established. The application of vocational education in undergraduate education is a means and tool for the internationalization of accounting education. To achieve the purpose of accounting education, we must not ignore the purpose of graduate education and reduce the quality of licensing education. The main purpose of a qualification exam is to pass it; students also need to be the right guide. Do not pay too much attention to the development of professional knowledge and the results of qualification exams, and ignore the development and training of other skills (such as dialectical thinking). Ability to identify, analyze, solve problems, live and professional skills.

Students attach great importance to vocational education practice and devote most of their time to vocational education, even deviating from permitted courses that affect undergraduate classrooms. The survey results also show that time constraints are the biggest challenge for ACA learning, but the survey results are also an important factor affecting ACA learning. After in-depth research and study by the author, in addition to ordinary undergraduate accounting, students also have a lot of free time, especially during winter and summer vacations. After entering the university lounge, we are faced with a colorful university life. Without a reasonable plan, it will affect his future education and life. Therefore, colleges and universities should actively lead students, establish a classroom system, strengthen the education management of international students, and help improve the curriculum.

(3) Focus on teaching students international accounting practice skills

The survey results show that, due to the lack of training and experience of students in the ACA certification stage, it is neither visible nor improved to improve students' practical ability through the initial learning of ACA. "For international accounting talents, we still need to pay attention to students' international accounting experience. Universities should actively participate in creating

international projects and international experiences, encourage exchange opportunities, and encourage students to participate in international accounting projects and participate in international accounting knowledge contests.

5. Conclusion

Today in the 21st century, the integration of the world economy has promoted the international exchange of accounting, and promoted the internationalization and international convergence of accounting standards. With the continuous deepening of China's economic system reform, China will become a more international and more vibrant country in the future, and the socialist market economic system will be full of opportunities and challenges. We need new types of international accounting talents who understand international rules and practices, and understand the financial statements of foreign companies, so that China can conduct effective international exchanges in future international development and mergers and acquisitions. Therefore, training new types of international accounting talents is China's economic development. Objective needs. In the current world of accounting internationalization, the study of international accounting practice certificate is a general trend for those who want to continue to develop in the accounting career. Only those who are proficient in domestic and international accounting standards and accounting practices will be more competitive in the job market, and it will be easier to stand out in the workplace and gain broader development space. Undergraduate accounting education in ordinary colleges and universities is the cradle for cultivating accounting talents in China. This article takes the practice of accounting international education qualifications in the undergraduate stage of Chinese universities as the research object in the context of the internationalization of accounting education in universities. Through comparison and other methods, especially taking the teaching practice of the international accounting direction class of a university as a typical case, it analyzes, researches and puts forward relevant suggestions on the talent training model of international accounting practice qualification education integrated into China's undergraduate accounting education.

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