Research on Accounting Course Reform in the “Double First-Class” Construction

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Abstract:
The curriculum plays an important role in the construction of the “Double First-class” and it calls for curriculum reform. The direct motivation of curriculum reform lies in the boosting of discipline development, the lasting pursuit lies in improving the university grade, and the fundamental purpose lies in changing from memory learning to understandable learning. Taking the depth reform of accounting course as an example—the specific reform includes the curriculum goal, which meets the requirements in the intelligent age, the understandable general knowledge throughout the course content and interactive curriculum implementation. Thus, to improve the quality of accounting could further realize the value of the curriculum for the construction of “Double First-class”.

Key words: Double First-class; curriculum reform; accounting; intelligent age

1.Introduction
In order to achieve the orderly development and leap-forward improvement of China's higher education, the Chinese State Council issued the "Overall Plan for Coordinating and Promoting the Construction of First-class Universities and First-class Disciplines" (hereinafter referred to as the "Double First-class") in October 2015. The Chinese Ministry of Education, Ministry of Finance, and National Development and Reform Commission then jointly announced in January 2017 that China would undertake concerted efforts to build world-class universities and disciplines. By 2030, more Chinese universities and disciplines will be world-class, and the overall strength of higher education will be significantly improved. By the middle of this century, the number and strength of world-class universities and disciplines will be among the top in the world, and China will basically become a strong country in higher education. The construction of "Double First-class" is the current strategic plan for the development of higher education in China. The curriculum construction plays an important role in the construction of “Double First-class” and at the same time “Double First-class” construction calls for a curriculum reform. In terms of the curriculum dimension, “high-quality courses are the intersection of scientific research and teaching. Without first-class courses, ‘Double First-class’ cannot be achieved.” [¹] In the course of higher education development, curriculum construction has been in an awkward situation for a long time. In view of this, this paper takes the accounting curriculum reform as an example to discuss the curriculum reform in the “Double First-class” construction.

2.Curriculum reform demands of the “Double First-class” construction
Curriculum, as the core support of university development and discipline construction, should play a role in the “Double First-class” construction process. However, in the process of development, higher education has been adhering to the principle of "emphasizing scientific research and neglecting teaching". Curriculum construction has not received enough attention. There is a need to reaffirm and establish the important role of the curriculum in the construction of “Double first-class”, reform the traditional old curriculum objectives, curriculum content and curriculum implementation, change “possessive learning” to “understanding learning” to achieve first-class curriculum construction, and then boost the construction of first-class disciplines and university, i.e. promote the construction of “Double First-class”.

2.1 Boosting the development of discipline: the direct power of curriculum reform
“A first-class university is the carrier of a first-class discipline, and there can be no first-class university without
a first-class discipline” [2]. The curriculum is the basis for the formation and development of disciplines. First-class discipline construction needs first-class curriculum support. Innovation and reform of the curriculum will boost the discipline development. In other words, the construction of first-class disciplines depends on the reform and innovation of the curriculum. First-class curriculum construction will pry the development of first-class disciplines, and play an important role in the construction of disciplines. Firstly, First-class course construction must first reflect the first-class characteristics in line with the needs of the times in the course objectives: excellence rather than formality, richness rather than uniformity, flexibility rather than rigidity. Secondly, the course content is the core of the course. First-class course construction calls for the reform of course content. Course content reform will build a solid foundation for the “Double First-class” construction. Course content directly affects whether the university curriculum building is solid or not, and if the courses are nutritious for students. “An important trend in global university teaching reform is to downplay majors and strengthen the curriculum.”[3] For example, The curriculum of British research universities is “broad and specialized” and flexible, which not only emphasizes the specialization of curriculum, but also pays attention to the cultivation of students' interest in learning[4].

The general knowledge is the key point of course content reform. On the one hand, the general content meets the needs of cultivating compound talents with thick foundation and wide caliber. On the other hand, the rich content and flexible characteristics of general education help students to expand their thinking in various aspects and better help students to determine their interests and strengths. Therefore, it is necessary to carry the general philosophy throughout the course. In a word, the curriculum content in the construction of “Double First-class” is centered on the general knowledge. In the process of establishing the curriculum content, the word “general knowledge” is everywhere, and first-class contents are used to enrich, express and construct first-class courses. First-class courses will boost the development of first-class disciplines.

2.2 Enhancing University Taste: A persistent pursuit of curriculum reform

Curriculum construction is an important part of university development. First-class university construction needs to highlight the quality of first-class curriculum. “Linking school taste to the real content of the curriculum is one of the profound changes that have taken place in higher education over the years.” [5] Unfortunately, however, the traditional curriculum design is often frozen in the “scientific world”, focusing only on the subject logic of the course content itself, separating the course content and students' real life organic connection, so that the course becomes objectified learning content. Colleges and universities generally put explicit values such as projects, papers and awards in the first place, and have no time to take into account the implicit value of curriculum in school development. However, the construction of first-class universities cannot forgo the role of the curriculum. College curriculum must be reformed from loss to return, so that the construction of first-class universities can take advantage of curriculum reform to accelerate the pace of construction. The significance of the return of curriculum reform is that curriculum construction must return from the scientific world to the living world, so that the curriculum can re-assume the task of improving the living world and the taste of the university.

When talking about curriculum reform, what is more important is the need for students to understand the meaning of the life of the course content. Curriculum reform for students, must be full of infinite attraction and temptation, let students have unlimited reverie, can touch the soul of students' minds, stimulate their desire for knowledge and produce emotional resonance, so that student's lives can be sublimated. The traditional curriculum design emphasizes the objectivity and certainty of the content, ignores the generative, richness and complexity of the curriculum content, and fails to realize the inner life of the curriculum content, resulting in a cold, closed and "silent world" of the curriculum content[6].

Curriculum reform should integrate the latest achievements of universities, the learning and life experience of learners, create problem situations and stimulate learners to actively participate and explore. Exploratory learning is essential for building a first-class university.

Curriculum design requires flexibility, teachers and students can explore the objective world from different perspectives. Teachers’ conception of curriculum content can be fully demonstrated in the curriculum value.
Therefore, highlighting the importance of curriculum in the construction of first-class universities is an inevitable path for the university curriculum from loss to return, and it is also a realistic consideration for the construction of first-class universities to draw strength from curriculum innovation[7]. In a word, the construction of first-class universities cannot forgo the role of the curriculum.

2.3 Changing possessive learning to comprehensible learning: the fundamental motivation of curriculum reform

Promoting the "Double First-class" construction with curriculum reform is not only the inevitable requirement of the connotative and high-quality development of higher education, but also the direct appeal of promoting the "Double First-class" construction, i.e. the fundamental cause of curriculum reform under the background of "Double First-class". Curriculum implementation is the curriculum from static to dynamic. It is the core link of curriculum value realization and the final effect of curriculum construction is implemented on students. Teachers and students are the main factors that affect the teaching effectiveness of the curriculum, and the premise is that they understand the curriculum rather than possess it. "Curriculum understanding is an important part of the curriculum construction, which is related to the quality and level of curriculum implementation."[8]

Unfortunately, today's university teachers spend far less time on curriculum research than on scientific research, which neither guarantees a deep understanding of the curriculum nor do an effective implementation. In the traditional course implementation, teaching becomes a single process of teaching and receiving. Teachers hold the initiative of classroom teaching, lessons are carried and taught as "ready-made things," Emphasizing the "externalizing", "indoctrination" and "injection" of curriculum implementation, students' brains are regarded as passive knowledge containers and receptors, and students are only passive implemented, and always in a controlled and dominant position. Learning is alienated to "possess" knowledge for the purpose. Possessive learning makes students' learning become a large amount of possession of knowledge, and stores the "deterministic" intellectual property in their brains. The learning process becomes a mechanical process of possession of knowledge. The rich connotation of learning is replaced by indoctrination and training with a strong sense of mechanization, resulting in students "the more they learn, the more passive they become; The more knowledge and skills, the less innovative spirit and practical ability; Full of knowledge, but lost themselves."[9] In possessive learning, curriculum implementation only stops at "possession", and students only acquire the concept of knowledge, which contains almost no spiritual value and meaning of life.

Understanding learning is the fundamental driver of curriculum reform. Based on curriculum content reform, dialogue-based curriculum implementation should guide students to actively participate in learning, so that teachers and students maintain effective interaction. Curriculum reform is for students to take the initiative to learn, to provide understandable course content, so that students truly understand the course content, and guide students to reflect, so that they get a positive experience and emotions of course learning. This is to avoid the alienation of learning, prompting the individual's "mind turn", to change "possessive learning" to "understanding learning". Understanding learning will greatly stimulate students' interest in learning. The purpose of understanding is spiritual self-growth. Understanding learning must be based on the understanding of the content of the course, the curriculum knowledge is regarded as the subjective existence with vitality. Understanding the learning process must be contained in the integration process of course of the spiritual life and students' individual life. Through their own inner thinking and experience, students achieve the recognition of the course knowledge, construction of knowledge with their own characteristics to further achieve the value of education, and then present it in their own unique way.

Only on the basis of understanding learning, students can truly understand the world, discover the truth and gain wisdom. Only such a learning atmosphere, can let students experience the joy and interest in learning. Happy learning with interest will lead students to become the top innovative talents in a new era where they are daring to question, good at exploring and do not only follow the rules — to achieve the core values of the curriculum and the ultimate purpose of education -- educating people.

3. Traditional accounting course—Possessive learning

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"Accounting" is a professional basic course for economics and management major students. The objective of the accounting course guides the direction of accounting course's development and its positioning should be consistent with the current revised accounting law. Course content represents the requirements of course objectives. The cancellation of the Accounting Certificate qualification examination in China in 2017 means that the accounting course does no longer need to meet the requirements of non-accounting students to blindly emphasize debit - credit bookkeeping system.

Based on this understanding and social needs of intelligent age, how to reform the accounting course is studied under the background of “Double First-class”, which is bound to be an overall design from the accounting course objectives, course content and course implementation links. The key to the reform of accounting curriculum is that accounting curriculum objectives should be in line with the demands of the intelligent times, the general knowledge of accounting run through curriculum contents, and curriculum design is full with dialogue and interaction between teachers and students. In order to continuously reduce the burden on students and the system cost, China canceled the accounting professional qualification examination in 2017, and accounting course as non-accounting majors should also follow the adjustment of National Policy and make changes. Accounting course as non-accounting majors must be reformed from the perspective of accounting information users rather than accounting information producers. Therefore, it is no longer accounting course objective as no-accounting major to make entries for a series of accounting transactions using debit-credit system and then classify and summarize them to prepare financial statements. Data shows that more than 200 colleges and universities in the United States do not introduce debit-credit bookkeeping system in accounting course for no-accounting major students, because they are the user of accounting information, not the generator of accounting information. But as extra knowledge, no-accounting major students can learn debit-credit bookkeeping system by themselves after class. Besides this, in the age of intelligence, accounting has been done by robots, and the debit-credit bookkeeping system is not so important even for accounting major students.

Influenced by positivism and scientific and technological rationality, traditional accounting courses take the fundamental accounting of the accounting major as the course content, accounting identity as the main line, and debit and credit bookkeeping as the center. They teach students to keep accounts for a series of accounting transactions according to double-entry bookkeeping system, and blindly emphasize the application of debit - credit bookkeeping. For non-accounting students majoring in economics and management, debit - credit bookkeeping is a dead and lifeless “objectified” and “instrumentalized” knowledge existence. It has become an alienated thing that oppresses and restrains people, and makes people weak in spirit, exhausted in creativity, and seriously lacks the internal significance of accounting. As everyone knows, “The scientific world is the rational sediment of the living world, the abstract picture of the living world. Human's intellectual development acquired in the scientific world can only be endowed with the meaning of life when it is traced back to the real life world”[10]. Especially in today's era of information and intelligence, the work of making accounts has been gradually completed by robots, not to mention the students of no-accounting major is not to do accounting work. Economics and management major students should be concerned about the impact of the transaction on the company's financial position, operating results and cash flows after the implementation of this decision, that is, how each transaction affects the financial statements, rather than forcing students to memorize debit-credit bookkeeping rules, so that the course becomes shriveled, withered, dim, fundamentally eliminate the realization of the value of accounting course, students just passively study for possession of learning, resulting in students' interest in learning accounting deteriorating, students do not feel the value of learning. Positive interaction in the classroom is just an empty word from the course objectives. The curriculum objectives, contents and implementation are not in line with the essential characteristics of first-class curriculum construction.

4. Accounting curriculum reform in the intelligent age—understanding learning

Accounting is a basic course for economics and management major students. In order to make accounting truly the core of first-class course construction, it is urgent to reform the outdated and obsolete accounting courses that do not meet the needs of the intelligent era. The reform of accounting curriculum must be carried out from
the course objectives to the course content and then to the course implementation. The goal of the accounting course is not to cultivate students with "knowing how to make accounts and statements", but to cultivate students with a deep understanding of accounting ideas, understanding and analyzing how accounting transactions affect income statement, balance sheet and cash flow statement, that is, the impact of accounting transactions on financial statements. Through the study of accounting, students will be able to understand how accounting is related to real-world decision-making as well as let students "understand accounting" instead of doing accounting.

The reform of accounting content must be guided by general knowledge content and run through the whole process. Specifically, it is to take general education as the core in the course content selection and the main line in the course content organization, so as to make accounting truly the core of first-class course construction. To make students better understand the accounting, the content must be guaranteed first understandability and be able to give student life inspiration and guidance, students' understanding of accounting can really enter deep into the experience of students, through the accounting curriculum implementation with dialogue and interaction, students can creatively obtain new meaning and experience. Through students' experience of accounting course, they can grasp and understand accounting ideas on the whole, and discover new enlightenment and significance in accounting knowledge. Finally, through students' understanding and experience of accounting, accounting can return to students' real life world and escort the growth of students' spiritual life.

Based on the objectives and general education content requirements of the accounting course, the reform of the accounting course is based on two aspects. First, how to use accounting information facilitates information users for decision-making, i.e. how to use the conceptual teaching methods lets students take a different and easier path, so that students can better understand accounting thinking and achieve the successful completion of the conventional teaching objectives. The second is how to allow students to clearly see the direct relationship between each accounting transaction and the financial statements, that is, how to let students know the impact of each accounting transaction on the financial statements.

In order to achieve the objectives and general philosophy of the accounting course, the accounting course reform will integrate the scientific research results of the course--the introduction of horizontal financial statements model as the main line throughout the accounting course. With horizontal financial statements model instead of accounting identity as the main teaching platform, this model will have the balance sheet, income statement and cash flow statement arranged in a horizontal line, to help students understand how each transaction of the enterprise affects the financial statements. The horizontal financial statements model shown in Table 1.

<table>
<thead>
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<th>Table 1: Horizontal financial statements model</th>
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<tr>
<td><strong>I</strong> = Increase</td>
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<td><strong>D</strong> = Decrease</td>
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<tr>
<td><strong>N</strong> = No effect</td>
</tr>
<tr>
<td><strong>OA</strong> = Operating Activity</td>
</tr>
<tr>
<td><strong>IA</strong> = Investing Activity</td>
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<td><strong>FA</strong> = Financing Activity</td>
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<table>
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<tr>
<th>Balance Sheet</th>
<th>Income Statement</th>
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<tbody>
<tr>
<td>Assets ─ Liabilities + Equity</td>
<td>Revenue ─ Expenses ─ Net Earnings</td>
<td>Cash Flow</td>
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This pattern usually uses shorthand. “I” represents the increase (Increase), “D” represents the decrease.
This horizontal financial statements model enables students to understand how accounting is relevant to real-world decisions. When students use the horizontal financial statements model to record accounting transactions, they can clearly see the impact of each accounting transaction on the financial statements.

Students will be placed in the position of decision-makers, so that they can apply the concept learned from the accounting course to financing, investment and business activities in the decision-making environment, so that learning is no longer a simple possessive learning, but one more based on understanding with exploration and practice, which highlights the educational value of the “Double First-class” curriculum, and reflects the significance of the courses for cultivating top-notch innovative talents.

For most business people, they will consider the question “If I take this action or an investment decision or an accounting transaction, how will it affect my company’s financial statements?” This horizontal financial statements model allows students to think first rather than remember the rules of debit-credit, because the emphasis here is on the relationship between accounting transactions and financial statements. The goal of this model is to train students to be able to explain how accounting transactions affect income statements, balance sheets and cash flow statements. Has the asset increased, decreased or not changed? What is the impact of each transaction on liabilities, owner's equity, income, expenses, gains, losses, net gains and dividends? Further, how did the deal affect cash flow? The innovation of this model is that students understand how each accounting transaction affects the financial statement. Therefore, compared with the traditional accounting courses, the horizontal financial statements model provides a more intuitive and relevant learning experience, which can fully mobilize students' interest in accounting learning and is conducive to the realization of the course implementation process of teacher-student interaction, so as to achieve the true sense of change from possessive learning to understanding of learning. Some studies suggest that teacher-student interaction has a significant positive impact on students' intelligence, research ability, social development, etc. [11]

5. Conclusion

The reform of accounting course in the construction of "Double First-class" changes the traditional accounting identity teaching mode, and uses the innovative "horizontal financial statement model" to teach an old topic, so that students can shift from possessive learning towards understanding learning. On the one hand, this innovative teaching model makes it easier for teachers to move away from the traditional teaching paradigm and focus on important conceptual understanding; On the other hand, it will stimulate students' interest in learning and help to develop key exploratory thinking skills, so that every student learns from the heart. The "Double First-class" construction calls for curriculum reform, and the first-class curriculum construction will definitely boost the "Double First-class" construction. Focusing on the overall situation of sustainable development, it is clear that "China should improve the quality of higher education and build first-class universities and disciplines by category". Implementation of "Modernization of Education in China 2035" issued by the Central Committee of the Communist Party of China (CPC) and the State Council in 2019, urge all regions and departments to earnestly implement it in light of their actual conditions.

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