

Method of Effective Teaching Financial Accounting at University of Economic and Technical Industries

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Abstracts:

Starting from the need of training combined theory with practice to improve the quality of training in Accounting in general and in particular accounting and financial accounting. The University of Economic and Technical Industries has developed the research and application of positive teaching methods, especially the simulated accounting model to be widely taught. However, the process of developing and implementing teaching methods, especially simulation accounting methods, still faces many difficulties and limitations. Therefore, the article shows the results of assessing the status of application of financial accounting teaching methods, especially the method of simulated accounting model and proposed some solutions to improve the quality of applications using simulated accounting model in teaching Accounting in general and financial accounting in particular.

Keywords: Financial accounting teaching method, University of Economic and Technical Industries, Vietnam

1. Introduction

The number of students and universities and institutes training in Accounting has increased, but the number of graduates who have found a job suitable for their training occupies a low percentage, while the number of students who have graduated from the university has been low. enterprises are still in a state of the scarcity of qualified accountants. This situation is due to the fact that the newly graduated labor force often lacks practical experience, making it difficult to immediately grasp the job, this person often lacks confidence when starting a job, affecting the progress and work quality. On the other hand, businesses need to spend an additional amount of money and time to retrain new graduates. This makes many businesses often prioritize recruiting experienced workers. This is also a great disadvantage for new graduates and looking for jobs, especially in the condition that Vietnam economy is gradually developing and integrating into the regional economy and the world should love. The demand for the quality of human resources is increasing.

The cause of this situation partly comes from the actual situation of training at universities is still heavy in academia, the number of lessons allocated to the theory accounts for a large proportion while the number of practice periods accounts for little or no, theoretical teaching has not been accompanied by practical guidance. In order to overcome that situation, schools have applied simulated accounting models in teaching as one of the effective measures to improve the quality of accounting students.

Stemming from the above practical reasons, we conduct research on the status of teaching financial accounting at the University of Industrial and Technical Technology and offer solutions to improve the quality of financial accounting teaching. at the University of Economic and Technical Industries.

2. The rationale for innovating teaching and learning methods

Currently, the transition to credit-based training has led to a reduction in the number of hours of lectures compared to the old program of accounting. Therefore, the teaching and learning must shift from training to self-training, combining reasonable teaching methods to promote students' self-learning ability. This article aims to exchange some subjective opinions of individuals on the use of some of the main teaching methods in teaching Financial Accounting module 1, helping students to solve situations, in order to promote creativity, logical logical thinking, independent thinking of students.

To better understand the innovation of teaching and learning methods at colleges and universities, attention should be paid to issues such as Characteristics of teaching and learning methods; teaching perspective, teaching methods, teaching techniques.

- Concepts and some characteristics of teaching and learning methods: According to Tran Khanh Duc (2013), teaching methods are a category of educational science. The renewal of teaching methods should be based on scientific and educational bases. In practice, it should come from specific circumstances to determine and apply appropriate orientations and measures.

Based on the general concept of teaching methods, can understand and innovate teaching methods is to improve the forms and ways of working inefficiently by teachers and learners, using forms and methods more effective to improve the quality of teaching, promote positive, self-reliance and creativity, develop learners' capacity.

According to Dinh Van Tien - Ulrich Lipp (2003), teaching methods have some basic characteristics: Orientation of teaching objectives; Is the unity of teaching methods and learning methods; Implementing unified training and education functions; Is the unity of logic teaching content and cognitive psychological logic. Teaching methods are objective and subjective, the unity of the way of action and teaching facilities.

- Teaching perspective, teaching methods and teaching techniques: Le Cong Trem and Associates (2002), teaching perspective are the overall orientations for method actions, including the combination of the principle of teaching is the foundation, the theoretical foundations of the theory of general or specialized teaching, the conditions of teaching and organization as well as the orientation of the role of teachers and learners in the teaching process learn. Teaching perspective is a long-term, strategic, orientated orientation, which is a theoretical model of the teaching method.

Teaching methods are the forms and ways of acting of teachers and students to realize the defined teaching objectives, suitable to the specific teaching contents and conditions. Specific teaching methods regulate the action patterns of teachers and students.

Besides the familiar traditional teaching methods such as presentations, conversations, visual performances, modeling, some other methods such as case study, coordination, role play, etc. can be included.

Teaching techniques are movements, ways of acting of teachers and learners in small action situations to implement and control the teaching process. Besides the usual teaching techniques, today people pay special attention to teaching techniques to promote the positive and creative of learners, for example: "Brainstorming" technique and "ray" techniques. flash, "thinking schema technique.

The current trend of innovation of teaching methods is to promote the activeness, self-reliance, initiative, and creativity of learners; Shifting the focus of activities from faculty to students; Enhancing the ability to apply knowledge to life; Improving the examination and evaluation of knowledge; Serving better and better than self-study and lifelong learning motto. In these trends, promoting the positive and self-learning ability of students is an important trend in teaching and learning methods today.

3. Current status of teaching and learning financial accounting subject at University of Economic and Technical Industries

3.1. Current status of teaching and learning financial accounting

The author conducted a survey of lecturers and students of the University of Economic and Technical Industries. The survey results show that the current teaching and accounting lecturers at the University of Economic and Technical Industries have initially used active teaching methods. However, the use of active teaching methods is only at irregular levels, in which the method of project-based teaching is almost unused (often 5.58%; irregular 18.42 %; no use 76.00%).

The survey results also showed that the use of active teaching methods through assessment of lecturers using teaching positive teaching methods, however, only at irregular levels. In particular, in the project-based teaching method, the lecturers still apply very little (frequently 2.06%; irregular 5.15%; there is no use of 92.79%.

Thus, the current method of teaching financial accounting at the University of Economic and Technical Industries is still the traditional method of presentation, the groups of active teaching methods are rarely used only to reach the level average.

Most lecturers of financial accounting courses have met the standards of professional knowledge, but there are still some limitations such as teaching experience is lacking, teachers have not been trained in professional pedagogy, some have not used good computer software. Besides, the facilities for teaching are also incomplete, the specialized classrooms are lacking, especially the simulated accounting classrooms are not effective.

3.2. Teaching financial accounting according to the situation method

Step 1: Describe the method of teaching

In the first session, teachers need to introduce the general outline of the content and objectives of the subject.

In this session, the lecturers introduce an overview of teaching methods that will apply to the subject so that students can identify ideas and approaches to new forms of teaching.

In the following sessions, teachers need to determine the objectives of each lesson, determine the content of knowledge about the theory to be communicated through real-life situations. This shows what students will get after the class.

Specifically, for the Financial Accounting module I, the lecturer should mention the goal of this module is that students understand the accounting process in a production, from creating inputs to consuming products. output products. The method that teachers intend to apply is the traditional teaching method combined with teaching situations.

Step 2: Choose a situation

Depending on the lesson, the knowledge that the teacher wants the students to receive, the teacher offers situations that suit their goals.

For example, when teaching the chapter on Accounting of production costs and calculating the cost of products, the lecturers put the issue of "choosing cost-appropriate methods for enterprises inbuilt situations".

The situation in which the teacher puts in the lesson may be developed by the trainer himself or the situation may be used from another source. The important thing is that the situation must stick to the content and be practical, suitable for learners.

Step 3: Suggest solutions

Trainers need to provide theoretical knowledge related to the situation given; need to explain in detail the situation for students to understand the issues to be solved; determine the role and role of students participating in that situation.

Specifically, with the example in step 2, the lecturer will provide the theory of costing methods specified in the accounting regime, from which students can imagine these methods will be appropriate. with any type of business. On that basis, students begin to determine the work they have to do in the situation that the teacher has given.

Step 4: Develop discussion questions

When making a situation, it is necessary to have questions to suggest students to discuss.

Questions given to students must be carefully prepared, but avoid going to the main conclusion. It only helps students to go into the main content of the situation, to guide students to participate in the situation and even if students do not have any preparation can participate in the discussion.

Step 5: Grouping

Assign groups to solve situations, about 5-10 students / group. Groups are assigned based on objective projections to list and publicize before class. After grouping, assign specific tasks to each group and each student.

Step 6: Report the discussion results

Situational reports, group discussions or reports are also objectively selected, the presentation of the report or response to the discussion is also randomly selected.

Thus, limiting the status of learners appointing representatives or only a few people participating in group discussions or making reports.

Groups are required to have work plans, attendance tables contribute to the overall performance of the group. This work brought about quite satisfactory results as the students were very honest in assessing the contribution and contribution, no more "equal sharing" contributed as before.

Step 7: Conclusion

Lecturers summarize, comment and evaluate groups, draw conclusions on solutions related to the content of the subject theory. After acknowledging the opinions of the groups, each member of the group, the teacher will base on that to assess the problem in question.

It is possible that the problems do not yield the desired results, there are issues that have the right and wrong results, but the lecturer will be responsible for making the final conclusion about the situation, to help students can better understand how to solve it.

4. Solutions to improve the quality of teaching financial accounting

The first and most important thing to learn financial accounting effectively is that students must be a financial accountant. If learners really love this job, then they have a passion for learning, this is a motivation for students to study more enthusiastically and work more effectively.

Some solutions to innovate financial accounting teaching methods

From the above shortcomings and limitations, the author proposes some solutions to innovate the method of teaching financial accounting so that after graduation, students can meet the actual needs.

First, teachers need to update practical knowledge, practical and lively lesson design. Lecture on the basis of studying foreign articles and domestic information on the basis of understanding the nature of the problem to present and design the lesson to suit each lesson by searching for love practical case included in the lecture.

Second, promote the "learn from each other" model in groups. Accordingly, the lecturers focus on discussing, guiding the problem detection, supervising the participation in discussion according to the academic goals, learning more proactively and more deeply; Notice the practice in each part of the lecture.

Thirdly, teachers create a positive atmosphere during lesson time, paying attention to harmony between learning and playing. These are two non-contradictory issues, whereas, when learners find joy in learning, learning becomes easier.

Fourth, the teacher visualizes (presents content by image) lectures. People not only learn by listening, but also by observing. Therefore, all important content needs to be visualized and throughout the lesson must make the learner visible as long as possible. Visualization is done through teaching facilities such as tables, pins, slideshows, pictures, drawings ...

If the lectures only revolve around the knowledge of books and learners do not realize the relationship with real life, meaning the lesson does not meet the requirements. The theoretical knowledge can be remembered by the learners during the tests, but when the exam is complete, that knowledge will disappear. The theory is important for us to explain problems. However, if there is no relation to reality, the theory has no effect.

Therefore, teachers in addition to theoretical and practical knowledge are constantly strengthened and maintained at a high level but also have to grasp and flexibly apply the above principles that will bring inspiration and passion for the learner.

Doing these jobs, we can train the generation of highly professional students with good professional skills to meet the requirements of employers, which is perfectly suitable and necessary in teaching. Financial accounting for current accounting students.

5. Conclusion

In short, improve the application of simulated accounting model in training in Accounting in Vietnam and at the University Industrial engineering economics is considered necessary to improve the quality of training, need to implement synchronous measures from upgrading facilities, strengthening instructors with experience in both quantity and quality; and at the same time elaborate details of accounting simulation in each type of enterprise. In order to accomplish this, schools need to invest in further implementing scientific research projects with the aim of completing the simulation accounting model, developing appropriate deployment or upgrading plans for each stage; combine with enterprises and Ministry of Education and Training to be facilitated to help improve the quality of simulated accounting model application at training institutions.

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