

# Exploration on the Teaching of Primary Accounting Course

Yan Li\*

*Business School, Lingnan Normal University, Zhanjiang, Guangdong, China*

*\*Corresponding Author.*

**Abstract:** It is necessary for the reform of higher education to carry out curriculum education, make professional education and education go in the same direction, and cultivate compound applied talents with "virtue and ability". "Primary Accounting" is the basic enlightenment course of accounting major and the enlightenment place of students' professional quality and professional belief. The course mainly introduces the basic theory, basic method and basic skills of accounting, and the "three basic" content of the course contains rich education elements. Based on the analysis of course teaching content and students' learning situation, this paper discusses the teaching concept and teaching strategy of "Primary Accounting" course education, and puts forward a three-part curriculum education element system of "value shaping, knowledge imparts and ability cultivation" to cultivate students' feelings of family and country, scientific literacy, professional integrity and innovative spirit, so as to realize the unity of knowledge imparts and values shaping.

**Key words:** Primary Accounting; Curriculum Education; Teaching Concept; Teaching Strategy; Educational Element

## 1. Introduction

As higher accounting education enters the stage of high quality education development, it becomes more and more important to deepen the integration of accounting "virtue" and "skill". Curriculum education refers to the construction of whole-course, whole-course education pattern, through the use of certain ideological concepts, value elements, moral norms, to exert a purposeful plan to influence students, training them to become a comprehensive development of moral, intellectual, physical, American and labor

youth [1]. The content of curriculum education construction should systematically carry out Chinese dream education, rule of law education, labor education, mental health education, and excellent traditional Chinese culture education [2].

"Primary Accounting" is the basic enlightenment course of accounting major and the enlightenment place of students' professional quality and professional belief [3]. This course is not only responsible for teaching the basic theories, methods and skills of accounting to freshmen, cultivating their understanding and love of the profession, and initially forming the accounting thinking mode and professional judgment ability, but also focuses on highlighting the value guidance and deeply implanting the spiritual core transmitted by the accounting profession and the industry into the minds of students [4]. Freshmen are in an important period to establish their outlook on life, values and world outlook, so the education significance of "Primary Accounting" is particularly important. Based on the analysis of course teaching content and students' learning situation, this paper puts forward the teaching concept and teaching strategy of education of "Primary Accounting" course, and puts forward the elements and teaching methods of "value shaping, knowledge imparts and ability cultivation", so as to cultivate students' feelings of family and country, scientific literacy, professional integrity and innovative spirit. Realize the unity of knowledge imparting and education shaping.

## 2. The Teaching Idea of Elementary Accounting Course

### 2.1 Cultivate Students' Feelings of Home and Country Based on the Concept of "Moral Cultivation"

The foundation of a university is to cultivate morality and cultivate people. "Cultivating

morality" is to establish lofty ideological and moral character; "Cultivating people" is to train high-quality talents. "Cultivating morality" emphasizes the cultivation of morality, while "Cultivating people" emphasizes the cultivation of ability. Course education and teaching should not only impart accounting professional theoretical knowledge, but also integrate patriotism spirit education into the classroom, dig professional knowledge points, education elements, and guide college students to integrate their personal ideals and struggles into the common ideals and struggles of the country [5].

### **2.2 Cultivate Students' Scientific and Humanistic Literacy Based on the "Action-oriented" Teaching Concept**

In order to help students lay a good foundation for accounting discipline and lay a foundation for other accounting professional courses. Teachers should pay attention to problem-guided teaching, promote students to understand the basic concepts and theories of accounting, and exercise the thinking ability to see the essence of economy from the accounting phenomenon. Based on the working process of accounting practice, situational teaching is used to mobilize students' learning activity and attention, and truly master the basic skills of accounting practice.

### **2.3 Cultivate Students' Integrity and Professional Quality Based on Case Teaching Method**

In view of the characteristics of students who are confused about their major but eager for professional knowledge, the teacher introduces social and economic cases in combination with the Accounting Law of the People's Republic of China to stimulate students' interest and enthusiasm in classroom learning. At the same time, the class introduces the representatives of accounting scholars and experts, the representatives of financial directors, and cultivates students' legal awareness and strengthens integrity vocational education.

### **2.4 Cultivate Students' Awareness of Innovation and Entrepreneurship Based on Excellent Practical Cases**

Innovation and entrepreneurship education for

college students is an important part of college education in the new era. Entrepreneurship and innovation education cannot be separated from professional education. Organic integration of the two has certain practical significance. Integrating innovative thinking and entrepreneurial spirit into the teaching of "Primary Accounting" is conducive to cultivating high-quality professionals who "want to start a business, dare to start a business, and can start a business" [6]. Excellent cases of entrepreneurship and innovation in the past will be integrated into the knowledge points of basic accounting principles, basic methods and basic skills to cultivate students' innovation and entrepreneurship awareness and ability.

## **3. The Teaching Strategy of Primary Accounting Course**

### **3.1 Problem and Case Oriented Curriculum Education Teaching Strategy**

For freshmen who have not yet established professional knowledge foundation, the teaching of this course will take students as the main body of activities and design relatively simple questions or cases as the classroom introduction. Through the guidance of teachers, timely introduction of the new era of economic thought with Chinese characteristics, core values, craftsman spirit and current affairs hot events [7]. Let students have the courage to express their own views, observe and reflect on problems from different perspectives, and be able to abstract summarize and integrate the observed things, so that students with weak abstract thinking ability can gradually establish accounting logical thinking, so as to achieve scientific literacy education for students. Meanwhile, problem cases can choose negative cases in reality. Students should be guided and instilled with correct values, further deepen the cultivation of the outlook on life and values of the accounting personnel, and cultivate the professional quality of honesty and trustworthiness.

### **3.2 Work Process Oriented Curriculum Education Teaching Strategy**

The course design is oriented to the process of accounting practice. Through the simulation

of the job, students can complete the accounting tasks such as initial accounting, daily accounting, final closing and preparation of financial statements in turn. Through the "work" class, guide students to practice, highlight what they learn, what they do, and what they learn, so as to achieve the purpose of applying what they learn, and gradually strengthen the professional quality of rigorous, meticulous, professional and excellence.

### **3.3 Group Cooperation Task-driven Curriculum Education Teaching Strategy**

In order for students to truly understand the accounting practice process and better complete the accounting work of enterprises, task-driven teaching method and group cooperation teaching method are widely used in classroom teaching. Teachers carefully design and hide the teaching content in the task. The process of students completing work tasks is the process of learning, and the process of building knowledge, so that they can truly understand accounting practice and operation and understand the basic principles of accounting. Let students in the practice of teamwork exercise to temper professional quality, love and dedication.

### **3.4 The Curriculum Education Strategy of Integrating Professional Quality into Professional Teaching**

Dedication, love and integrity are the requirements of the society for every employed youth. The nature of accounting course itself also determines that students must be serious and rigorous in their study. Students studying in school should not only learn knowledge, but also learn to be a man. In teaching, teachers should integrate the two, carry out the quality training into the usual teaching, and train students to be serious and rigorous, study hard, honest and trustworthy professional quality [8].

### **3.5 Curriculum Education Strategies to Cultivate and Motivate Students to be Innovative and Creative**

Learning is a process of active inquiry, and meaningful learning requires concrete, hands-on experience. In the teaching process, teachers consciously introduce accounting firms and manufacturing enterprises to students, introduce the main work content of

the firms and enterprises, encourage students to master certain basic accounting knowledge, and carry out professional practice in the holiday in the accounting firms or accounting agencies or enterprises in their hometown, and actively do something for the construction of their hometown. Through practice and then return to the classroom learning, from the professional theoretical knowledge to explore solutions to the difficulties of hometown construction.

### **3.6 Information Intelligent Teaching Strategies**

"Education Informatization 2.0 Action Plan" mentioned the use of informatization to promote the modernization of education. Through the use of intelligent teaching information platforms such as rain class and 91-speed class to open up before, during and after class. The efficiency of classroom teaching can be improved by providing learning resources before class and expanding knowledge after class. At the same time, the course makes full use of the features of multimedia teaching, such as graphic, audio-visual, visual and large amount of information, so that the profound truth is popularized and the abstract theory is visualized. The course design uses multimedia means such as graphics and videos to show the economic business process and accounting practice of enterprises. This not only easily stimulates students' emotional resonance, but also helps students better understand and grasp the teaching content and improve the teaching effect.

### **4. Trinity Curriculum Educational Elements and Teaching Methods**

The effect of cultivating people is the fundamental standard for testing all the work of colleges and universities. To carry out the fundamental task of building virtues and cultivating people, we must integrate the three aspects of value shaping, knowledge imparting and ability training and cannot be separated. The primary accounting course mainly introduces the basic theory, basic method and basic skills of accounting. Starting from the three aspects of value shaping, knowledge imparts and ability training, the educational elements of the three-part teaching modules of the course are

designed, and the "cultivating virtues and cultivating people" is implemented into the specific content of the textbook [9-11], as shown in Table1, Table2 and Table3.

**Table 1. Educational Elements of Basic Theoretical Modules**

Item		Elements of value shaping, knowledge transfer and capacity development	
Basic theory module	Summary	Value building	<ul style="list-style-type: none"> <li>• Establish a correct materialist view of history and respect the historical contribution of accounting in the long river of human history.</li> <li>• Establish the confidence and determination to inherit the accounting culture, inherit the thoughts of accounting predecessors, and cultivate the social responsibility and family feelings of "accountants".</li> <li>• Strengthen the sense of fiduciary responsibility, and cultivate the feelings of benefiting the people and serving the motherland.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• Fully understand the functions of accounting, and cultivate students' social responsibility and feelings of home and country as "accountants".</li> <li>• In the micro field, with the separation of ownership and management, managers are entrusted by shareholders with the fiduciary responsibility to preserve and increase the value of shareholders' assets.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Cultivate students' broad vision and the ability to see the essence through phenomena from macro to micro and from micro to macro.</li> <li>• Based on the perspective of fiduciary responsibility, cultivate students' good qualities of responsibility and courage to take responsibility.</li> </ul>
	Accounting elements and accounting equation	Value building	<ul style="list-style-type: none"> <li>• Cultivate the philosophical thinking that balance is the beauty, appreciate the beauty of accounting balance, assets always equal equity.</li> <li>• Put life's wealth into the accounting equation to measure net contribution to society.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• From the perspective of capital movement, the accounting equation reflects the information of where the enterprise's capital comes from and where it is used, and the logic revealed is "capital occupation = capital source".</li> <li>• From the perspective of capital movement, the information reflected in the accounting equation is where the enterprise's capital comes from and where it is used, and the logic revealed is "capital occupation = capital source".</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Through the study of accounting elements and accounting equations, develop the ability to translate economic business into accounting concepts and the ability to correctly describe economic business in accounting language.</li> <li>• Develop students' ability to apply the idea of accounting balance to daily life and work, without worrying about the short-term gain and loss, and in the long run, the gain and loss are balanced, thereby enhancing the ability to achieve inner balance and happiness.</li> </ul>
	Accounts and double-entry book keeping	Value building	<ul style="list-style-type: none"> <li>• Establish the philosophical thinking that "there is a way to return only when there is a way to come".</li> <li>• Establish the basic conscience of "drinking water thinking about the source" and set up a "life account" in the heart.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• Take a good name (accounting account) for each account, agree on the direction of account registration, and use the principle of double-entry accounting to record the incomings and outs of each economic business of the enterprise, which is the first step to ensure that the accounting information is true and accurate.</li> <li>• By tracing the origin of double-entry bookkeeping, we can understand the historical background of human civilization shifting from continental civilization to Marine civilization, and understand that partnership is a risk sharing mechanism to resolve the risks of ocean exploration and ocean trade.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Develop students' reflective ability to think about why accounting records have shifted from single entry to double entry, and what is the main thrust of double entry? Why increase and decrease bookkeeping method, receipt and payment bookkeeping method is eliminated, what are the advantages of debit and credit bookkeeping method?</li> </ul>

**Table 2. Educational Elements of the Basic Methods Module**

Item		Elements of value shaping, knowledge transfer and capacity development	
Basic method module	Accounting of enterprise economic business	Value building	<ul style="list-style-type: none"> <li>• Cultivate artisan spirit, pay attention to each link of information generation, and achieve rigor, meticulousness, professionalism and excellence.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• Through the preparation of more than 150 original documents for 45 economic businesses, including tripartite agreements, procurement applications, value-added tax invoices, etc., the complete picture of the enterprise business is presented, and the integration of industry and finance is indeed achieved.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Enterprises to complete a capital to capital cycle, not out of thin air, need a little bit of hard investment, unremitting efforts to achieve the expected results. In order to obtain good results, we must pay attention to process accumulation and continuous efforts.</li> <li>• Develop the ability to think with accounting data.</li> </ul>
	Cost calculation	Value building	<ul style="list-style-type: none"> <li>• Cultivate strategic thinking and move cost savings to the design stage. Product design reflects the original intention and feelings of entrepreneurs.</li> <li>• Establish the idea that saving costs is glorious, wasting resources and cutting corners is shameful.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• Because cost calculation involves a lot of estimation and judgment, reasonable selection is consistent with the characteristics of the industry, and maintaining the consistency of calculation methods is the key to cost calculation, especially the allocation of depreciation, and the calculation of inventory issue cost based on the cost flow assumption has a greater impact.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Develop the ability to think forward.</li> <li>• Develop the ability to choose accounting treatment methods that suit the characteristics of the enterprise. Understand that different accounting treatment methods will bring different costs, different costs will bring different profits, and different profits will bring different taxes.</li> </ul>
	Property inventory	Value building	<ul style="list-style-type: none"> <li>• Strictly follow the internal control process and adopt scientific and reasonable inventory methods.</li> <li>• Ensure that the accounts are consistent, the accounts are consistent, and the accounting information is true and reliable.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>• Property inventory is an important measure to find out the bottom of the enterprise, and it is a work that must be done before the preparation of financial accounting reports, especially annual reports.</li> <li>• Property inventory is divided into periodic inventory, irregular inventory, comprehensive inventory and partial inventory.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>• Cultivate the spirit and ability of responsibility. Property inventory can reflect the effectiveness of the enterprise's internal control system, the professional ethics and work style of the financial and accounting personnel and related staff, and have a great impact on the education of students. It is necessary to earnestly perform their duties in a responsible attitude towards investors and other stakeholders, carefully inventory the property, and truthfully reflect it.</li> </ul>

**Table 3. Educational Elements of the Basic Skills Module**

Item		Elements of value shaping, knowledge transfer and capacity development	
Basic skills module	Accounting vouchers	Value building	<ul style="list-style-type: none"> <li>To establish a seal is to establish the idea of a letter, and to cultivate the noble quality of courage to take responsibility.</li> <li>Adhere to the rules of stamped validity and strict audit.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>Is the original document true or not? It is directly related to the accuracy of accounting books and financial reports.</li> <li>Expand the knowledge of "Chinese seal Culture and accounting seal" through two-dimensional code, and introduce excellent traditional Chinese culture into the classroom.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>To train students to speak and act in a well-grounded good character, careful thinking logic, rigorous attitude to work.</li> <li>Develop students' ability to take responsibility. The idea of establishing accounting records without trifles should be based on evidence and evidence.</li> </ul>
	Accounting book	Value building	<ul style="list-style-type: none"> <li>Establish a dialectical unity idea of controlling and being controlled, complementing and being supplemented, scattered and systematic synthesis.</li> <li>Understand that accounting books are the infrastructure for paying taxes.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>According to the purpose and importance of the accounting books, the accounting books are divided into journal, general ledger, subsidiary ledger and memorandum of account, etc.</li> <li>Setting up accounting books is not only the need for internal management of enterprises, but also the basis for tax payment.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>Develop the ability to identify illegal behavior.</li> <li>Cultivate the ability to correct mistakes.</li> </ul>
	Financial accounting report	Value building	<ul style="list-style-type: none"> <li>Establish a sense of responsibility that financial accounting reports have social attributes and economic consequences.</li> <li>Establish the idea that only full and truthful disclosure of information can reduce information asymmetry and optimize the allocation of social resources.</li> <li>Inspire students to support enterprise research and development and establish the patriotic idea of rejuvenating the country through science and technology. The realization of the Chinese Dream requires the efforts of generation after generation.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>Financial statements are the final product of accounting work. Different from ordinary products, this product has the effect of influencing investment and reallocation of resources.</li> <li>Financial statements are not isolated from each other, but are linked and corroborate each other.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>Cultivate the ability to prepare financial statements. In addition to mastering basic methods, the preparation of financial statements should also be careful and patient.</li> <li>Develop the ability to interpret financial statements. The ability to interpret reports is the embodiment of the integrated use of this information, and also requires knowledge of economics, management, organization, psychology, law and industry, as well as the ability to judge the future.</li> <li>Cultivate pride in being a scientific and technological power.</li> </ul>
	Financial processing program	Value building	<ul style="list-style-type: none"> <li>Establish the idea that process is order. Good procedures are the fundamental guarantee for the completion of tasks.</li> <li>Establish a common way of thinking, different accounting procedures, the purpose of which is to prepare financial statements efficiently and accurately.</li> </ul>
		Imparting Knowledge	<ul style="list-style-type: none"> <li>The accounting process mainly introduces three kinds: one is the accounting voucher accounting process, the second is the summary accounting voucher accounting process, the third is the account summary table accounting process, and they each have advantages and disadvantages and application scenarios.</li> <li>Once the accounting procedures are established, they should be strictly implemented; Otherwise the whole work will be in a state of confusion.</li> </ul>
		Ability training	<ul style="list-style-type: none"> <li>Develop process thinking skills. Process is the means to ensure that the work is organized.</li> <li>Cultivate the ability to integrate scattered information. The process of accounting information processing is the process of continuous information integration.</li> </ul>

## 5. Conclusions

"Primary Accounting" is a basic course leading other courses of accounting major, and plays a major supporting role in the cultivation of students' vocational ability. In the classroom

teaching, teachers should pay attention to highlighting the value guidance, and deeply implant the spiritual core transmitted by the accounting profession and the industry into the students' thoughts. The basic theory, basic method and basic skills of the course contain

rich education resources. Teachers skillfully integrate education in the process of teaching professional knowledge, improve students' consciousness, and establish correct outlook on life, values and world outlook.

### References

- [1] Liu Kangwei. Discussion on the integration of education into the Curriculum of Basic Accounting. *Modern Commerce and Industry*, 2021, 42(09): 164-165.
- [2] Ministry of Education. *Guidelines for Curriculum Development in Colleges and Universities*, 2020.
- [3] Zhou Yang, Huang Yang, Research on Teaching Reform of Basic Accounting Course. *Journal of Suzhou University*, 2022 (7): 81-84.
- [4] Zhao Yuan. Research on Three-dimensional teaching Model of Basic Accounting Course under the background of digital economy. *Journal of Economics*, 2023 (8): 199-200.
- [5] Ling Hua. Mechanism and Path of integration of Education and accounting course Construction in colleges and universities. *Finance and Accounting*, 2022 (12): 31-35.
- [6] Liu Xun, He Mengqi, Zhang Qing. Research on the path of embedding ideology into accounting major courses in colleges and universities. *School Education*, 2023(4): 55-57.
- [7] Song Wenxiu, Yu Mei, Zhang Xiyan, Wang Xiufang. Training of Big Data and accounting professionals in higher vocational colleges in the Age of digital intelligence -- Based on the background of "Internet + class". *Finance and Accounting Research*, 2023 (2): 51-57.
- [8] Wang Aiguo, Niu Yanfang. Construction and exploration of intelligent accounting personnel training course system. *China University Teaching*, 2021(6): 34-39.
- [9] Jia Li. Mining and Exploration of Ideological Elements in College Basic Accounting Course. *Journal of Hubei Open Vocational College*. 2023 (3):83-85.
- [10] Wang Lei. Research on Construction of Accounting courses in applied undergraduate colleges. *Finance and Accounting Newsletter*. 2024 (5): 166-171.
- [11] Yuan Yuan. Construction of Big Data and Accounting major courses in colleges and universities. *Journal of Shanxi University of Finance and Economics*. 2023 (45): 243-245.