

Teaching Reform and Innovation of Non-accounting Major Accounting Course in Architecture University

—Taking Shenyang Jianzhu University as an Example

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Abstract—Many non-accounting majors in China have set up accounting courses, but the satisfaction of non-accounting students to the "accounting" course is relatively low from the effect of teaching. This paper takes teaching of accounting course in non-accounting major of Shenyang Jianzhu University as the research object and attempts to explore the problems in the accounting education of non-accounting majors in the current architectural universities through the form of questionnaires, and analyzes the causes of the problems in order to making some meaningful discussions on the reform of accounting education.

Keywords—Non-accounting Majors; Accounting teaching; University of Architecture; Survey Research

I. INTRODUCTION

With the rapid development of China's economy, to master the necessary financial knowledge has become the basic quality of senior management^[1]. Therefore, the non-accounting majors of many colleges and universities in China have set up "accounting" courses, the purpose of teaching is to cultivate managers who can read the accounting statements and make decisions based on accounting information. From the point of the teaching effect, however, the satisfaction of non-accounting students to the "accounting" course is relatively low because the mature and effective teaching model of original accounting can't satisfy the requirement of different types of non-accounting professional "accounting" curriculum^[2]. At present, accounting education in China has not yet formed a mature and effective teaching model in the non-accounting specialty, therefore, it is necessary that being targeted design "accounting" teaching mode according to the characteristics of different professions^[3]. This paper takes teaching of accounting course in non-accounting major of Shenyang Jianzhu University as the research object and attempts to explore the problems in the accounting education of non-accounting majors in the current architectural universities through the form of questionnaires, and analyzes the causes of the problems in order to making some

meaningful discussions on the reform of accounting education.

II. QUESTIONNAIRE OF TEACHING IN ACCOUNTING

A. The basic situation of the investigation

The work of accounting teaching in Shenyang Jianzhu University non-accounting major is being served as two accounting professional full-time teachers. *Accounting* course is 48 periods, including classroom teaching 32 periods and accounting simulation experiment 16 periods. *Accounting* and *Accounting Simulation Experiment* textbooks are self-designed for non-accounting major, with the help of multimedia, the teaching methods are dominated by teacher taught and the implementation of case teaching as auxiliary.

This survey was conducted using the questionnaire^[4]. The design of questionnaire consists of three parts: The first part is to understand the degree of students' awareness of accounting courses; the second part is about students' satisfaction with the current teaching content of accounting courses; and the last part is to understand the students in the evaluation of the current teaching methods, means and effects of accounting courses. The object of the survey was set for the students who have a "Accounting" course in 2016 Spring semester Shenyang Jianzhu University and major in engineering management, real estate management, engineering cost, land management, urban management and management information system, a total of 9 classes of 273 people. In the survey, 273 questionnaires were issued and 268 were recovered, of which 245 were valid, and the rate of valid questionnaire is 89.74%. All questionnaires were filled in anonymously to ensure that all questionnaires were able to express the respondents' opinions.

B. Statistical results of survey

1) A Survey of Students' Cognition on Accounting Courses.

The Survey of students' cognition on accounting course is composed of three questions, the contents of each question and the results of the survey are shown in the TABLE I:

The general project of undergraduate education reform in Liaoning province in 2016(277); Liaoning province education science "twelfth five-year" plan project in 2015(JG15DB338); research on undergraduate education and teaching reform in Liaoning province in 2014(UPRP20140141); the ninth batch of educational science research project of Shenyang Jianzhu University "Research on the development of accounting major in architectural colleges based on industry characteristics"

TABLE I. THE SURVEY RESULTS STATISTICS OF ACCOUNTING COURSE COGNITION

Item	Very much	Have	General	None
Whether to understand accounting before starting classes	0	3.67%	15.24%	81.09%
Whether it is necessary to set up a course of accounting	6.12%	23.45%	45.25%	25.18%
Whether you are willing to study accounting	5.23%	35.12%	12.4%	47.25%

As we can see from TABLE I, students basic do not understand the accounting before starting classes, who choose to have and generally understand the accounting are basically have relatives engaged in accounting work. About 75% of the students think that accounting courses are necessary, these students are mostly major in engineering management and

engineering cost, and the main reason is that the accounting knowledge to account for a certain proportion when they obtain a vocational qualification certificate in the future, but the students who major in land management and real estate management think that accounting courses are not necessary. The students who are willing to learn and do not want to learn the course are half of each, the main reason for the students who do not want to study the accounting course is that the course is too boring, do not understand the accounting entries, and has nothing to do with future employment

2) A Survey of Students' Satisfaction with the Content of Accounting Courses

The survey of students' satisfaction with the content of accounting course is composed of four questions, the contents of each question and the results of the survey are shown in the TABLE II:

TABLE II. THE SURVEY RESULTS STATISTICS OF ACCOUNTING COURSE CONTENT SATISFACTION

Item	Very satisfied	Satisfaction	General	Dissatisfaction	Very dissatisfied
Evaluation of course content	3.2%	28.7%	32.24%	9.65%	26.21%
Hope what are highlighted in the course	<i>Accounting theory</i>	<i>Combined with the professional</i>	<i>financial analysis</i>	<i>Tax law</i>	<i>others</i>
	2.36%	56.23%	23.56%	16.35%	1.5%
Advice what are added in the course	<i>The use of financial software</i>	<i>analysis of financial statements</i>	<i>the business accounting combined with professional</i>	<i>case analysis related to the professional</i>	<i>others</i>
	9.87%	15.12%	42.25%	26.45%	6.31%
Dissatisfied reason for course	<i>Content is too professional, do not understand</i>		<i>Has nothing to do with this major, not interested</i>		<i>others</i>
	25.68%		71.68%		2.64%

From the results of the survey in Table 2, it can be seen that non-accounting students' satisfaction with the contents of the accounting course is only about 30%. One of the main reason is that contact with the profession is not too tight. The existing accounting courses are mainly industrial enterprises, so teachers often with industrial enterprises as example in the teaching process, while students of architectural universities employment to construction enterprises and real estate enterprises, these two types of enterprises and industrial enterprises in the business process is very different, so students interested in the content of industrial enterprises is not high. Furthermore, the main content of the accounting course is the basic theory of accounting and common business accounting, non-accounting students, especially non-accounting students of architectural universities rarely engaged in accounting work, and there is little accounting knowledge needed to manage in the future, so they are not satisfied with the content of accounting. The content about financial analysis and tax policy which may related to the future work is often carried out in the second half of the course, and students will not learn the back of the course because they are not interested in the previous course. In addition, financial analysis and other content in the accounting course is often self-learning content due to the limitations of period and other reasons.

3) A Survey of Students' Satisfaction with the teaching methods and means of accounting courses

The survey of students' satisfaction with teaching methods and means of accounting courses is composed of four questions, the contents of each question and the results of the survey are shown in the TABLE III:

TABLE III. THE SURVEY RESULTS STATISTICS OF TEACHING METHODS AND MEANS OF ACCOUNTING COURSES SATISFACTION

Item	Very satisfied	Satisfaction	General	Dissatisfaction	Very dissatisfied
Evaluation of existing teaching methods	25.65%	37.28%	15.31%	11.21%	10.55%
Evaluation of Accounting Experiments	32.12%	31.25%	15.26%	12.38%	8.99%
The most interesting way of teaching	<i>Combining with the professional characteristics of case teaching</i>	<i>Combined with the professional financial software operation</i>	<i>Combined with professional characteristics of the group discussion</i>	<i>Professional practice in enterprise</i>	<i>others</i>
	26.32%	32.56%	15.23%	19.48%	6.41%
The Most interesting content in accounting experiment	<i>The preparation of accounting documents</i>	<i>The registration of accounting books</i>	<i>The preparation of financial statements</i>	<i>The analysis of the financial statements</i>	<i>others</i>
	29.23%	5.23%	25.62%	32.56%	7.36%
Period of accounting experiment	16		24		32
	16.32%		56.23%		27.45%

It can be seen from table 3 that students are satisfied with the existing teaching methods basically. The students of non-accounting in Shenyang Jianzhu University is recognized for the teaching method that combination of theoretical teaching and experiment of accounting course, students can effectively achieve the "accounting professional knowledge" from rational to emotional understanding and help them become a good accounting information users by certain accounting experiments. But students also hope that the teaching of accounting courses can have professional characteristics, which will not only promote employment but also help enhance in the company. The current period of accounting experiment is 16 period, the most students think that too little time to complete the experimental content effectively, especially the experiment content in the manual accounting, they need a lot of time

III. PROBLEMS IN THE ACCOUNTING COURSES TEACHING OF NON-ACCOUNTING IN UNIVERSITIES OF ARCHITECTURE

A. The Teaching objectives of accounting are not clear and lack of professional characteristics

The purpose of the non-accounting profession is to set up accounting courses is to make the students master the method of using accounting information to make decisions. Therefore, students should master the generation process and the basic economic meaning of accounting information, and don't need to like the students who major in accounting master accounting methods. At the same time, accounting information must combine with macroeconomic environment and industry characteristics in the decision-making process. At present, the majority teachers of non-accounting professional accounting courses are accounting profession teachers, the understanding of the objectives of non-accounting professional accounting teaching is equivalent to accounting profession. And to the teaching object of the major content lack of necessary understanding, therefore, teachers can't associate accounting with a specific profession in the teaching, which led to students think it is irrelevant that learning accounting and other professional, purely a waste of time, the enthusiasm and initiative of learning greatly reduced, let alone learning interest.

B. The teaching content of accounting course can not meet the needs of students

The teaching content of accounting course is not reasonable because of the accounting teaching goal is not clear. At present, the content of the accounting textbook of non-accounting specialty in colleges and universities is similar to that of accounting specialty. The teaching contents mainly include the basic concepts of accounting, accounting methods, accounting cycles and the preparation of accounting statements, focusing on how to make accounting but how to use accounting information make decision is not the focus of teaching^[5]. It is difficult to the students of non-accounting profession to accept a series of abstract concepts and accounting methods of accounting in the context of lack of management knowledge, especially the correspondence between accounts. Meanwhile, the contents and methods of the accounting course are different from the other courses, so it is very easy to cause the resistance of non-accounting professional students. Students are generally interested in teaching content related to their own profession, hoping that the accounting course should be diluted the accounting theory knowledge and accounting business accounting procedures and other teaching content that mastered by students who major in accounting, and add more cases associated with their professional content.

C. The teaching mode and teaching method of accounting course are not appropriate

The teaching model of the accounting course is still based on teacher lectures, students are passive "cramming". The students of non-accounting have never been exposed to accounting, they are unfamiliar with the relevant knowledge of accounting, and with the factors that short hours of school, more teaching content, and the less cases combined with their profession, which lead students feel the accounting unpredictable, resulting in fear of emotions^[6]. Although the accounting course also arranged the experimental part, trying to improve students' perceptual knowledge by manual experiment and computerization, but the experimental content too much emphasis on accounting content, which let the

students feel that accounting is too boring, cumbersome, and more dampen the enthusiasm of their learning

IV. SUGGESTIONS ON TEACHING REFORM OF NON-ACCOUNTING PROFESSIONAL ACCOUNTING COURSES

A. *Repositioning the teaching objectives of accounting course combined with professional features*

Purpose is the sail lamp of action, teachers can be targeted only when they clear the teaching purpose. The professional teachers of the accounting course can clearly distinguish the teaching aims of the accounting major and the non-accounting major, but how to combine the teaching goals of accounting of the non-accounting profession with the concrete specialty is the difficulty of the non-accounting professional accounting teaching reform. The main employment directions of students should be taken into account to the construction of teaching aims for accounting courses of non-accounting profession in architectural universities, students should be positioned as the future construction enterprise and real estate business managers, combined with the production and operation of these enterprises characteristics, refine the syllabus, and combine accounting knowledge with engineering practice in order to improve the enthusiasm of students to learn accounting.

B. *Reasonable arrangement of teaching content of accounting course*

The training goal of non-accounting students are the users of accounting information rather than the producers. Therefore, the contents of accounting teaching should also be switched from pay attention to accounting and balance analysis to the pay attention to analysis and balance theory, and to combine the professional characteristics of teaching objects. For the architectural university, the theoretical part of the accounting course only need to introduce the basic concepts of accounting, double entry bookkeeping, the basic theory and methods of accounting cycle, but for the content of accounting documents, accounting books and so on can be omitted. For the contents of accounting should be in accordance with the processes of construction enterprises and real estate business, that can easier to understand. The teaching content of the financial report should detail the meaning of the items in the financial statements and how to use the schedules and notes, and detail the methods and techniques for reading and analyzing accounting statements. The purpose is to enable students to read the financial statements and to obtain the information they need from the accounting statements. In the mean time, the related content of the project budget report, final accounts report and audit can be considered.

C. *Improve the teaching methods and means of accounting courses*

The teaching content of the non-accounting course focuses on the use of information rather than the generation of information, and how to use the information needs to play the initiative and innovation of student learning. The teaching methods of accounting should be based on case teaching and student group discussion according to the characteristics of

teaching content. Teachers use the 1/3 of all periods to teach basic theoretical knowledge, 1/3 period for case teaching combined with professional features, and 1/3 period allow students to have group discussions.

D. *Improve teacher's literacy of non-accounting major*

It is a new challenge for teachers that accounting courses of non-accounting profession to achieve new teaching objectives. For architectural universities, the primary question for teachers in accounting is how to combine knowledge in the field of engineering with accounting and can be accepted by students. To improve the teacher's literacy of non-accounting major should start from the following aspects: Firstly, Schools should regularly carry out non-professional training of accounting teachers according to the professional characteristics, so that teachers can understand the professional characteristics of teaching experts and the problems faced by professional management in the financial decision-making level. Secondly, the teachers should break through the thinking framework of traditional accounting teaching mode and collect, summarize and design the cases with professional characteristics in the lesson preparation process. Teachers also should use the participatory teaching methods more in the classroom teaching, encourage students to listen the lectures while to think in the classroom, the students asked questions about teaching content, talk about their own views; encourage students to answer each other and discuss, or ask teachers to answer questions and so on. Thirdly, the teacher should do more research to the enterprise in the field of professional, increase their practical experience through the communication with the enterprise, only in this way the content can meet the needs of students, and mobilize their enthusiasm of their participation, and finally change the passive learning into active learning.

V. CONCLUSION

In order to meet the development of economic and training managers who can read the financial statements and make decisions by the accounting information, which necessary to reform the accounting courses for non-accounting professionals. We should focus on cultivating students' interest in learning accounting and combine the different professional characteristics to design the teaching content of accounting, and pay attention to the combination of theory and practice, so that students can apply knowledge to their work.

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