



## **The Application and Evaluation of Research-Based Teaching in Accounting Courses (Non- Accounting Specialty)**

Ying Yu

Anhui University of Finance and Economics, Bengbu, China

**Abstract:** Research-based teaching is applied to deepen teaching reform, and improve the effect of classroom teaching. Regarding students as the center, paying attention to the cultivation of the students' ability, and combining the research and teaching organically, is the main advantage of research-based teaching. Accounting, as a basic course in business colleges, we need to pay close attention to it. But in the accounting course for the non-accounting specialty, we have neglected students' professional characteristics and can not reach the expected teaching effect. Combining with the characteristics of accounting teaching (non-professional), this paper analyzes research-based teaching' connotation, application and evaluation, figure out its deficiencies, and puts forward suggestions for improving further research-based teaching.

**Keywords:** research-based teaching, the non-accounting specialty, accounting course, the teaching reform

### **1. Introduction**

Different from the traditional cramming teaching mode, research-based teaching is aim to unify the research process and the learning process, by using the teaching methods, including case studies, classroom questioning, scene simulation, group discussion, subject contests, participation in research projects. The research-based teaching can realize the organic combination of classroom learning and scientific research, stimulate students' curiosity and interest to explore the charm of subject, and train the student to discover, analyze and solve problems, and shape the good study quality of research and innovation.

## **2. The characteristics of research-based teaching**

Compared with the traditional teaching model, research-based teaching has the following characteristics.

### 2.1 Problem solving oriented

Problems plays an important role in the research-based teaching. Through setting the problem, and providing reliable guidance, teachers guide the students to study actively, and master the knowledge point deeply, in order to use the knowledge and cultivate the ability to analyze and solve problems. Research-based teaching model is problem oriented, which greatly improve the students' interest in learning and enhance teaching effect.

### 2.2 Focusing on cultivating students' ability

In the research-based teaching model, students are the center of our attention, and improving the learning and application ability of students is our tenet. Bid farewell to the traditional classroom teaching model dominated by the teacher, the research-based teaching model implements the bidirectional interaction of teachers and students, which teachers shift the role from the leader into a guidance, and students change roles from passively accepting knowledge to actively explore the knowledge in class. Teachers mobilize students' enthusiasm and initiative, and make students participate in the whole process of learning, training students' ability to solve problems independently, through a variety of advanced teaching methods.

### 2.3 To achieve the combination of scientific research and the classroom teaching

For undergraduate students, the cultivation of scientific literacy is essential. Research-based teaching model make students master the scientific research train of thought and method, help students to discover and develop their research ability, which realize the combination of scientific research and teaching. And teachers will get more new enlightenment and inspiration in the research-based teaching, realizing the benign cycle of teaching and learning.

### **3. The significance of accounting courses for students in non-accounting specialty**

#### 3.1 Comply with the market demand for interdisciplinary talents

The more developed economic, the more important accounting is. The development of market economy makes the competition fierce between enterprises increasingly, also make the enterprises' requirement of applied undergraduate graduates increasingly strict, especially for students in the non-accounting specialty. To understand and use accounting information is crucial for the long-term development of the enterprise and students' progress [1].

#### 3.2 To help students learn the professional knowledge better

For the students in the non-accounting specialty, especially students of business administration, each discipline is promote each other. Accounting study particularly can enhance the students' horizons, and exercise students thinking mode of double thinking. Many courses of business administration open on the basis of accounting. Learning accounting can grasp the generation process of accounting information, and using accounting information is very important for the non-accounting specialty students to better learn the professional knowledge.

### **4. The necessity of application of research-based teaching in accounting courses (non-accounting specialty)**

#### 4.1 To help students understand the generation process of accounting information better

For students in the non-accounting specialty, our basic accounting teaching goal is to ensure that students can understand and use accounting information as the accounting information users. But if they can't grasp the generation process of accounting information, students can't understand the various economic business of enterprise, that won't make them judge statements digital sources combined with practice, losing its meaning in statement analysis itself. And research-based teaching can take advantage of the detailed case analysis, group discussion and other methods to solve questions of students in learning, to strengthen the understanding of the generation process of accounting information.

#### 4.2 To help students use of accounting information better

Financial report is the last carrier of the accounting information, and there are system analysis methods. In the traditional teaching model, students passively accept the teaching material content. On the one hand, it's very easy to forget, on the other hand the analysis method won't be internalized into their own analysis. Research-based teaching can exert their subjective initiative, and deepen students understanding of analytical methods and application, through teachers' guidance and teaching, setting problem and reference ideas, students establishing team fully discussed, fully analysis of financial reports, and other forms of achievements.

### **5. The application of research-based teaching in accounting courses (non-accounting specialty)**

#### 5.1 Make full use of case teaching and group discussion

Accounting for students in the non-accounting specialty is a professional and boring subject, and how to make the principle visualization and simplification is the problem that the teachers get a headache. Case teaching is a commonly used method of research-based teaching, and the group discussion is the way to realize case teaching, both often appearing at the same time in classroom teaching. Case teaching and group discussion, on the one hand, can attract the attention of the students, stimulate students' study and exploration, on the other hand can make abstract problems visualization, which is helpful for students to master, and summarizes the knowledge points.

As for accounting identity, students are hard to understand "assets = liabilities + owner's equity" . We can simplify the complex manufacturing companies for common milk tea shop around students, and design the students for the milk tea shop owner to let students think the source of beginning funds and the money in the process of operation, so as to further understand the concept of assets, liabilities and owners' equity. Starting with the relation between the owners' equity and the profits gained by the milk tea shop, guides the student to utilize the view of the development of the problem, naturally can make students understand the accounting identity.

#### 5.2 The flexible use of question in teaching

Question-based teaching method is one of the commonly used method of research-based teaching. At the beginning of class the question-based teaching

method, on the one hand can make the students recover the main content of mind, review last lesson and enter into the state of the lectures as soon as possible; On the other hand can trigger students' interest, with questions, let the students put more emphasis on listening to teacher, so as to achieve better teaching effect [2].

Such as learning the fixed assets depreciation concept, we can ask students why enterprises calculate depreciation, which lead to how to confirm profitable and capital expenditure, helping students further understand the nature and process of the depreciation of fixed assets.

### 5.3 Combining knowledge with discipline competition

At present, a variety of course contests enrich the students' learning life, and also effectively exercise the students' ability to integrate theory with practice. Course contests normally encourage students to build interdisciplinary team to design works of analyzing the problem of the case. Subject competition of business administration often use financial knowledge, so teachers can blend previous course contests in class, making students feel the widely application of the accounting discipline, and stimulate students' interest in learning.

### 5.4 Emphasize teaching of the thinking method

From the overall, teaching students the way of thinking is more important than teaching students the specific content. So teachers should guide the students to explore actively, and learn the lines.

Accounting is an economic management activity, that accounting personnel make recognition, measurement, record and report of accounting entity occurrence of economic business running, using a series of special methods. Accounting information is the final product, and is complex and specialized in the produce process of accounting information. For students in the non-accounting specialty, we can't require them to master all details of process like students in accounting major, but the overall train of thought of accounting work should be clear, in order to use of accounting information better.

## **6. The problems in application of research-based teaching in accounting courses (non-accounting specialty)**

### 6.1 The teaching goals are not clear

From the angle of students, the broad masses of the students in the non-accounting specialty don't realize the importance of accounting and usefulness, and lack of attention, motivation and interest. From the angle of teachers, many teachers ignore characteristics of students in the non-accounting specialty in the teaching process, and accounting course becomes the combination of expurgated versions of basic accounting and financial accounting, resulting in the difficulties of learning [3].

### 6.2 The teaching content and time arrangement is not appropriate

Accounting course in the non-accounting specialty is difficult, and class time is tight. Especially on the basis of the above teaching objectives are not clear, the teachers' and students' importance of the course are deficient. At the same time, the form a complete set of teaching materials can be less selective, making the selection of accounting teaching material too theoretical, and cannot reach the expected effect combined with nervous teaching time.

### 6.3 The way to assess learning effect is not reasonable

Present assessment of accounting in the non-accounting specialty can be thought of as " professional accounting evaluation in lower difficulty ", and examination form is given priority to check the ability to generate the accounting information rather than understand and use accounting information. At the same time, the final assessment also ignores the appraisal of students learning process.

## **7. The corresponding countermeasures and suggestions**

### 7.1 Make clear teaching goal

Making clear teaching goal is the primary problem to improve the effect of classroom teaching. Only clear teaching goal help both teachers and students carry out the teaching work better [4]. Although most students in the non-accounting specialty will not directly engage in accounting work in the future, but also need to understand and use of accounting information inevitably. The teaching goal of accounting in the non-accounting specialty is to help students understand what is accounting, how to

understand and use the accounting information, and weaken teaching how to fill accounting vouchers and books, distinguishing professional and non-professional learning.

### 7.2 Integrate and design the teaching content and time

First of all, on the writing of teaching material, accounting of the non-accounting specialty should break the original writing style, combining the teaching goal and the characteristics of research-based teaching, problem oriented, to build a knowledge system. The teacher can compile teaching material for the non-accounting specialty according to the different situation of their own school. At the same time, the content of the teaching material should be dynamic and open. In addition to the basic theoretical knowledge of materials, the teaching content should be in the network, news publications and cutting-edge research.

Second, breaking the original teaching time in class, try to "flip" the class. On the basis of students' autonomous learning in the online course, offline classroom become platform for the teacher and students to discuss the difficulties and explore knowledge together, which changes the traditional classroom where students accept knowledge passively, and cultivate students independent arrangement study, independent thinking, independent ability to seek cooperation and positive expression, so as to achieve better learning effect.

### 7.3 Set the reasonable teaching evaluation mode

Teaching evaluation including the assessment of teachers and students. Teachers' evaluation should focus more on the effect of teachers guiding students to analyze and solve the problem.

The teaching appraisal and evaluation of students, on the one hand, should extent the assessment from the final examination to the whole study process, reducing the proportion of the final exam, and enriching learning outcomes in the learning process, such as case analysis report, and research report; On the other hand, in the final examination, case analysis and how to use accounting information should be primary, reducing or even cancelling the inspection of accounting entry, making the teaching appraisal way consistent with the teaching goal, to consolidate and improve the teaching effect.

### **Acknowledgments**

This work was supported by the teaching research project of Anhui University of Finance and Economics (acjyyb2015058) in Bengbu, China.

### **References**

- [1] Ling Li. Accounting curriculum teaching reform in the non-accounting specialty in the study of administration [J]. Journal of education, 2014 (12)
- [2] Rong Men, Yongmei Cui. "Problem oriented" the application of the research-oriented teaching mode in the accounting teaching [J]. Journal of Beijing Jiaotong University (social science edition), 2008 (2)
- [3] Jian Zhang. Applied undergraduate talents training mode reform of accounting differentiation in the non-accounting specialty in the teaching [J]. Journal of accounting, 2010 (30)
- [4] Xu-dong Hu, Yi Cao, Jun-li Yi, Dan Liu. Research teaching mode and practice explore [J]. Journal of education teaching BBS, 2015 (1)