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Exploration on teaching reform of non-accounting major "Accounting" under the background of new liberal arts

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Abstract—With the proposal of the new liberal arts concept, the traditional liberal arts education model is facing new challenges. In the future, more attention will be paid to the cultivation of composite talents, and cross-integration knowledge will become an important part of the future classroom teaching reform. Based on the analysis of the teaching status quo and problems of the Accounting course, and through the reform and innovation of curriculum setting, course content, teaching means, teaching evaluation and other aspects, It aims to improve the quality of personnel training and provide reference for the teaching reform of Accounting in other universities under the background of new liberal arts.

1. Introduction

With the development of The Times, the concept of "new liberal arts" has also been put forward, and the construction of new liberal arts promoted by the Ministry of Education has become an important part of China's higher education reform. The construction of new liberal arts requires a comprehensive innovation in training objectives, curriculum setting and evaluation system. Under the promotion of substantive interdisciplinary development, cross-border collaborative talents should be cultivated[1],This requires the recombination of traditional professional courses and other professional knowledge, and the entry point is the cross-integration of disciplines. However, the course of "Accounting" for non-accounting majors is precisely a subject course that accounting courses serve other majors. Therefore, studying the teaching reform direction of "Accounting" under the background of new liberal arts is conducive to promoting the improvement and promotion of talent training quality, and has strong practical significance.

Based on the questionnaire survey, this paper deeply analyzes the problems existing in the teaching of "Accounting" for non-accounting majors under the background of the new liberal arts, and systematically expounds the optimization plan and measures of the teaching reform of "Accounting" for non-accounting majors under the background of the new liberal arts, providing theoretical reference and basis for the teaching reform of non-accounting majors under the background of the new liberal arts.

2. A questionnaire survey on the teaching status of Accounting for non-accounting majors

In order to further understand and analyze the teaching status of Accounting for non-accounting majors,On the basis of in-depth communication with students in school,Conducted a questionnaire survey on "Teaching of Accounting for non-accounting majors".A total of 132 questionnaires were issued in this questionnaire survey, and 127 valid questionnaires were recovered. The survey objects were second-year full-time undergraduates majoring in e-commerce in Shandong Technology and Business University.Through the analysis of effective questionnaires, it is found that 89.76% of the surveyed subjects are interested in the course of Accounting, 92.91% of the surveyed subjects believe that the course of Accounting has an impact on the professional development, but the surveyed subjects believe that the current teaching of Accounting lacks cross-integration curriculum, and the teaching content is too theoretical. The application of smart classroom teaching means is not enough, and the course assessment pays insufficient attention to the process evaluation.

2.1.Non-accounting majors lack intersecting and integrated curriculum

Integrating accounting courses with other professional courses to achieve cross-disciplinary integration is in line with the needs of the teaching reform of non-accounting majors under the background of the new liberal arts, but the reform in this aspect still needs to be further improved. The questionnaire shows that the respondents generally

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hope to offer more cross-disciplinary integration courses in non-accounting majors. Among them, only 1.57% of respondents do not want to set up such courses, and 40.16% of respondents have an urgent need for such courses, as shown in Table 1.

Table 1. Increase cross-fusion knowledge courses.

Increase cross-fusion knowledge courses	Number	Ratio
really hope	51	40.16%
hope	55	43.31%
common	19	14.96%
not hope	2	1.57%

2.2.The teaching content is too theoretical

The questionnaire shows that in terms of the main defects in the teaching content of Accounting for non-accounting majors, the respondents believe that the teaching content of Accounting is too theoretical, accounting for 66.14%, which is much higher than the problems of the teaching content is not targeted (18.11%) and the difficulty coefficient is too low (2.36%). In terms of new teaching content, The demand for case knowledge is as high as 53.54%, while the demand for theoretical knowledge (22.05%) and practical knowledge (18.11%) is relatively low, as shown in Table 2, indicating that the teaching content selection of Accounting meets the knowledge needs of most students, but as an introductory course of accounting knowledge, the teaching content selection is not easy to be too difficult. We should choose cases and other easy to understand, lively and interesting, easy to understand knowledge, so that it is easier to realize the teaching effect study.

Table2. The defects in the teaching content of Accounting are mainly reflected in the knowledge that we hope to increase

The Questionnaire Content	Option	Number	Ratio
Teaching content defects are mainly manifested	Too theoretical	84	66.14%
	Lack of pertinence	23	18.11%
	The difficulty factor is too low	3	2.36%
	else	17	13.39%
Teaching content hopes to increase knowledge	Theoretical knowledge	28	22.05%
	Case knowledge	68	53.54%
	Practical knowledge	23	18.11%
	Unclear	8	6.3%

2.3. The use of smart classroom teaching methods is not enough

Making full use of intelligent teaching means is conducive to accurately empowering classroom education, and it is easier to integrate multidisciplinary knowledge into online and offline teaching, so as to achieve effective integration of interdisciplinary knowledge. However, at present, the functional development of intelligent teaching platforms such as Rain class in the teaching process of Accounting is not sufficient, and students hope to increase the application of intelligent classroom in the teaching process. In terms of the demand for wisdom classes such as rain class in the course of Accounting of non-accounting majors, 92.91% of the respondents believed that wisdom teaching platforms such as rain class were helpful to the course learning of Accounting, and the demand for the application of wisdom classes such as rain class in the teaching of Accounting reached 76.38%. Among them, 41.73 percent of the respondents want to increase the use of wisdom classes such as rain classes. As shown in Table 3.

Table3. The demand of wisdom classroom such as rain classroom in Accounting course teaching

The Questionnaire Content	Option	Number	Ratio
Whether the intelligent teaching platform such as Rain classroom is helpful to the study of Accounting course	Yearl	118	92.91%
	No	9	7.09%
Accounting course teaching rain class and other intelligent classroom demand	Really hope	53	41.73%
	Hope	44	34.65%
	Common	25	19.69%
	Not hope	5	3.94%

2.4. Curriculum assessment does not pay enough attention to process evaluation

In terms of the assessment and evaluation of the Accounting course for non-accounting majors, 87.4% of the respondents hope to increase the proportion of independent learning of the Accounting course, but the students are not enthusiastic about the assessment of independent learning ability, and only 9.45% of the respondents hope to reflect independent learning ability in the course evaluation. The respondents hope to pay more attention to the process assessment. 44.09% of the respondents believe that the process assessment of Accounting course is very important, and the respondents believe that the evaluation of Accounting course should reflect the practical ability, the ability to analyze and solve problems, the ability to learn independently and the ability to communicate. However, the survey results show that the respondents pay more attention to the assessment of analysis and problem-solving ability, while ignoring the evaluation of communication ability, as shown in Table 4.

Table4. The demand of wisdom classroom such as rain classroom in Accounting course teaching

The Questionnaire Content	Option	Number	Ratio
Improve the degree of independent study of Accounting course	Yearl	111	87.4%
	No	16	12.6%
The importance of accounting course process assessment	Very important	56	44.09 %
	Important	46	36.22 %
	Common	23	18.11%
	Nothing influential	2	1.57%
The competence covered by the Accounting course assessment	Manipulative ability	36	28.35 %
	Problem analysis ability	39	30.71 %
	Abilityof solving problems	38	29.92 %
	Autonomous learning ability	12	9.45%
	Ability to communicate	2	1.57%

3. The problems existing in the teaching of "Accounting" for non-accounting majors under the background of new liberal arts

3.1. Curriculum setting deviates from the goal of talent training

The background of the new liberal arts requires personnel training to break the discipline and specialty barriers and cultivate composite talents with a thick foundation[2], strong specialty and broad caliber. Due to the differences in the specialty characteristics and training objectives of different majors, each major attaches different importance to the course of Accounting. At present, the curriculum of each major is mostly set according to the guiding ideology of "specialty as the core". The traditional curriculum plan is still continued, and several types of courses such as general courses, specialized basic courses, specialized core courses and specialized elective courses are generally set up, which is easy to form professional barriers in curriculum setting. However, there is little or no consideration for cross-integration courses that can break through professional barriers, resulting in students' insufficient understanding of the role of knowledge of other disciplines in the improvement of professional ability. It reduces the subjective initiative of students' independent learning, affects the improvement of students' comprehensive ability, and can not well meet the requirements of talent training goals under the background of new liberal arts.

3.2.The teaching content lacks pertinence for non-accounting majors

At present, the teaching content of Accounting for non-accounting majors is different due to the difference in class hours of different majors. For example, the teaching time of Accounting for e-commerce majors is 32 class hours, and the teaching content is mainly divided into basic accounting theories, accounting processing and financial analysis. As the course of Accounting is an introductory course for students with no basic knowledge, the content of basic theoretical knowledge is very important, which can lay a solid foundation for later knowledge learning, while the integration of accounting knowledge and non-accounting professional knowledge is mainly reflected in the application of accounting knowledge. For example, in financial analysis, cases related to non-accounting majors can be selected. Students participate in the analysis. However, because students' participation takes up a lot of time and is limited by class hours, it can only be conducted as students' independent learning content after class. However, the classroom content is still dominated by theoretical knowledge, which reduces the pertinity of classroom teaching content for non-accounting majors.

3.3.Teaching means innovation is insufficient

At present, the teaching content of Accounting course still focuses on theoretical explanation, and the teaching method is mainly one-sided teaching by teachers. Students' participation is insufficient, and some students' attention is not concentrated, which affects the teaching effect. However, the education mode of smart classroom can effectively realize the sharing of teaching resources and personalized teaching with the help of intelligent teaching means such as electronic devices and the Internet[3]. Thus, the participation of students can be improved. However, at present, most wisdom teaching methods are limited to the use of basic functions, and more functions have not yet been developed and utilized, resulting in the status of wisdom teaching methods as auxiliary teaching methods, failing to deeply integrate wisdom teaching methods with teaching content. How to change traditional teaching methods to wisdom teaching methods is also an important task in the teaching reform of Accounting course.

3.4.Lack of process evaluation system construction

At present, process evaluation has not fully played its role in promoting teaching reform in the assessment and evaluation system of Accounting course. The assessment and evaluation system is not perfect enough, the assessment is merely a formality, does not cover the whole process of teaching, fails to form a closed assessment system, and lacks effective management and scientific evaluation of the learning process, which is not conducive to stimulating students' enthusiasm for independent learning. However, in the form of evaluation, results-based evaluation is mostly adopted,and the evaluation process is mechanized,which makes it difficult to ensure the objectivity and justice of some evaluation activities. In the evaluation process, the evaluation method system combining "other evaluation - mutual evaluation - self-evaluation" cannot be formed, and the communication and interaction between the evaluation subject and object cannot be effectively mobilized, resulting in insufficient feedback system, thus affecting the effective carrying out of the teaching reform cycle.

4.The way to improve the teaching reform effect of non-accounting major "Accounting" under the background of new liberal arts

4.1. Adjust the teaching plan to increase the proportion of interdisciplinary knowledge

The new liberal arts background needs to cultivate interdisciplinary talents with broad caliber, thick foundation and strong comprehensive ability. The interdisciplinary knowledge can not only expand the breadth of students' knowledge, but also combine with the professional knowledge to better play the advantages of the thick foundation of professional knowledge. At present, the curriculum of non-accounting majors takes "Accounting" as the basic course of the discipline. In the professional curriculum setting, it is at the low end of the pyramid curriculum setting system, while the setting of interdisciplinary integration courses has just started and is at the top of the curriculum setting system. Even some majors have not joined the interdisciplinary integration courses. Therefore, for those non-accounting majors whose accounting knowledge has a more important impact on their major, It is possible to readjust the teaching plan and adjust the Accounting course to the interdisciplinary integration course, or increase the class hours of Accounting course to increase the proportion of cross-integration knowledge.

4.2.Use the smart classroom teaching method to improve the teaching effect

In the teaching reform of Accounting course, we should give full play to the role of wisdom teaching means, realize the innovation of transforming traditional teaching means into wisdom teaching means[4], so as to increase the interaction between teachers and students and improve the classroom interest. In the teaching process of Accounting, the smart teaching platform can be used to send the basic information of Accounting such as "course introduction", "teaching outline" and "teaching calendar" to students in advance, so as to facilitate students to form an overall understanding and plan for course learning. During the teaching process, online and offline linkage is adopted. According to the teaching progress and assessment requirements, courseware, videos, cases, learning reference materials, homework and other teaching contents are gradually pushed to students by chapters through the smart teaching platform, so as to cover all aspects of teaching before, during and after class, improve students' self-learning degree, and transform the teacher-centered learning mode to the student-centered learning mode. And then improve the teaching effect.

4.3. Improve students' knowledge application ability through teaching design

The new liberal arts background requires that the teaching content can meet the goal of improving the comprehensive ability of students, and the teaching content design should fully reflect the professional needs of non-accounting majors[5], and the teaching content should serve the professional training goals through direct teaching, group discussion, role playing, case analysis, cooperative learning and other teaching content design. Make full use of online and offline course resources to combine the course content of Accounting with non-accounting majors. For example, in the process of teaching the cost accounting process, the teacher can first provide a simple cost accounting flowchart and then ask students to supplement the cost process content in detail according to their professional characteristics. For example, for the e-commerce major of the previous survey objects, students can add the cost flow chart of e-commerce enterprises on the basis of the simple cost accounting flow chart, and then combine the original abstract accounting knowledge with professional characteristics, so that knowledge transfer becomes vivid, and it is easier to improve the knowledge application ability, and truly apply what they have learned. In addition, in the application, students can fully feel the importance of interdisciplinary knowledge to improve their professional ability, feel a sense of achievement, improve the internal motivation of independent learning, and guide students to use after-school time to further study and make up for the lack of class time.

4.4. Promote curriculum assessment process evaluation system construction

As an important link in teaching activities, teaching evaluation plays an important role in promoting the teaching reform of Accounting course. Currently, the problem of emphasizing results over process still exists in the course evaluation of Accounting. However, process evaluation takes into account the comprehensive evaluation of learning motivation, learning process and learning effect, and attaches equal importance to learning purpose and process. It can stimulate the enthusiasm of students in independent learning, not only help students understand theoretical knowledge, but also improve their application and communication skills, so as to achieve the consistency between the cultivation goal of compound talents and teaching evaluation under the background of new liberal arts[6]. The construction of the process evaluation system should determine reasonable evaluation content and select appropriate evaluation methods. The content of course evaluation should cover the teaching links before, during and after class, conduct a comprehensive evaluation of the in-class testing, group discussion, course design, case analysis, homework, examination and other activities in the learning process of students, and adopt a comprehensive evaluation method combining "other evaluation - mutual evaluation - self-evaluation" to ensure that the process evaluation system can play its practical effect.

5.Conclusion

To sum up, in the context of the new liberal arts, the curriculum reform of Accounting for non-accounting majors faces many problems, such as deviations in curriculum setting and personnel training objectives, lack of pertinence in teaching content for non-accounting majors, insufficient innovation in teaching methods, and lack of process evaluation system construction. In order to meet the needs of future personnel training, The course of Accounting for non-accounting majors should carry out teaching reform from the aspects of adjusting teaching plan to increase the proportion of interdisciplinary knowledge, using smart classroom teaching methods to improve teaching effect, improving students' knowledge application ability through teaching design and promoting the construction of curriculum assessment process evaluation system, so as to cultivate high-quality talents who meet the needs of social development.

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