

A Practical Research On The Reform Of Accounting English Course Teaching Under The Transformation Of "Application" In Independent College

Yuming Li
 School of Accounting
 Xijing University
 Xi' an, China
 2505487201@qq.com

Abstract—In the context of globalization, with China's economic exchanges with other European and American countries increasingly frequent and in-depth, English is becoming more and more important in the financial aspect of Chinese enterprises; In addition, more and more jobs are coming from multinationals or foreign accounting firms, graduate English level, especially, the English level of accounting is an important criterion for selecting talents, this puts forward higher requirements for the teaching of accounting English. Therefore, we should combine the actual situation of students in independent college, reform the English teaching of accounting, to improve the professional English quality of finance and accounting students in independent college, giving them more competitive advantage in employment.

Keywords—Independent college, Accounting English, The teaching reform

I. INTRODUCTION

In the context of globalization, with China's economic exchanges with other European and American countries increasingly frequent and in-depth, and China's new accounting standards and international accounting standards converge, English is becoming more and more important in the financial aspect of Chinese enterprises, The application in the enterprise is increasing day by day. More and more jobs are coming from multinationals or foreign accounting firms, graduate accounting English level is an important criterion for foreign employers to select talents. So, accounting English teaching is becoming more and more important. But in the actual teaching process, for various reasons, the teaching effect of accounting English is not ideal, it cannot meet the increasing economic and trade requirements of today. This paper takes independent college where I work as an example, based on the idea of "application" transformation, analyzing the problems in accounting English teaching, and through teaching practice to put forward that thought and measure of some teaching reform.

II. PROBLEMS IN ACCOUNTING ENGLISH TEACHING IN KEY UNIVERSITY AND INDEPENDENT COLLEGE

At present, accounting English is listed as a compulsory course in the major of finance and accounting in most universities, but in the actual teaching process, this course is not valued. "Accounting English" covers management accounting, financial management, tax accounting, bank accounting and other accounting professional core courses. By learning the course, we want the students to have a good accounting system, understand western accounting systems, able to read the English literature of finance and accounting, understand the English financial report, analyze the financial report in English, and use English for accounting treatment and accounting. However, many colleges and universities simply interpret "accounting English" as the translation of English words and English terms for accounting majors. Only the students are required to master the basic professional English vocabulary and understand the accounting terminology in their textbook. Students are not required to practice analyzing financial statements, and some have never seen financial statements in English. Some schools arrange English teachers for accounting majors and some even arrange English teachers for classes at random. The teacher has a smattering of what is taught, the class is dull and stiff, and the students have no interest in learning, so they just muddle through. Some students even think accounting English is "useless" and "a waste of time". This is a total departure from the original purpose of setting this course, and most of the universities have failed to achieve the purpose of setting this course.[1-3]

There are many kinds of accounting English textbooks, some colleges and universities directly use the original English textbooks of foreign accounting majors, and most of the rest use the English textbooks compiled and published in China. Students in independent colleges have a poor English foundation as a whole, and most of them are not as capable of independent learning as students in key universities. The original foreign textbooks are difficult and expensive, too difficult for students of independent colleges. However, most accounting English textbooks published in China are in the form of Chinese-English comparison, with moderate difficulty, But some direct copy of the original textbooks, and China's accounting education content has deviation, Some are the translation of domestic accounting professional content into English, students have no access to authentic English expressions, and even there is often a case of professional terminology misrepresentation, which is not conducive to students learning.[4-7]

Accounting English teaching is neither to teach accounting nor to teach English. The teacher should not only have a solid foundation of accounting major, but also have a high level of English. In most universities, accounting teachers are proficient in accounting, but the English level is not up to the requirements, accounting English classes are often taught in all Chinese, with the emphasis on professional knowledge and the lack of combination with English, students' professional English level cannot be improved. In some universities, English teachers are arranged to take accounting English courses, these teachers have a high level of English. However, due to the lack of professional knowledge of accounting, the knowledge and theory mentioned in the textbook can only be translated stiffly and explained the grammar, for many professional terms can not be accurately translated, accounting English class into a common college English class, accounting English course can not achieve the purpose of teaching.

The teaching of accounting English courses in most universities is mainly based on traditional methods, that is to say, teachers explain words and translate texts in class, teaching methods boring, it is usually that teacher who read a text on the teacher, then translate the text again, listen to drowsiness without a half learning. In addition, the teaching mode of accounting English is basically oral and written. In the case of our school, in order to make professional course teachers of finance and accounting not to rely too much on multimedia and practice their oral teaching ability, to avoid the phenomenon of reading PPT in front of the computer, and the insufficient number of multimedia classrooms in the school, the school stipulates that teachers of professional courses of finance and accounting do not use multimedia classrooms in class and must use blackboard for teaching. As a result, the teaching of accounting English is limited to textbook theory and cannot show students financial statements and other practical cases in English. Students think this course is not very practical and thus have no motivation to learn.[8]

III. MEASURES FOR ACCOUNTING ENGLISH TEACHING REFORM

Change teaching concept and expand teaching content. In the context of economic globalization, learning accounting English is not simply to learn to translate accounting terminology, but to learn how to use English to solve accounting problems in work in an international environment. This requires schools to do promotion in the accounting English teaching goal, through learning accounting English, students should understand the western accounting system, and to be able to use English in daily business accounting, and financial analysis, and carries on the simple expression of accounting information and communication. At the same time, the teaching content of accounting English should also be adjusted, including courses related to accounting major, so that students can learn accounting English more systematically and comprehensively.

Make textbooks based on students' actual situation. Independent college should make comprehensive consideration according to the actual situation of students, so as to select the most suitable accounting English teaching materials. If the market does not have appropriate teaching materials, you may consider writing your own. It is necessary to write a textbook or a handout from a practical point of view, and have accounting professional bilingual experts. In view of the general poor English foundation and weak independent learning ability of students in independent college, the difficulty of teaching material should not be too big, should be in adequately inspect our school students actual condition foundation, the different target that should achieve according to different teaching stage, decide the difficulty of teaching material and the content that cover.

Improve the knowledge and teaching skills of Teachers. Because the accounting English class is quite professional, it is not suitable for a teacher from English majors. Based on the fact that the English level of most accounting teachers in independent college doesn't meet the requirements, I think it can be improved in two ways:[9,10]

On one hand, improve the current level of teachers, teachers who are good at accounting, but not good English, are trained in English, including listening, speaking, reading, writing and so on various aspects, or through incentives and support policies, encourage teachers to participate in various forms of education, to improve their English, conditional schools even can send teachers to study abroad. On the other hand, the introduction of professional English level and good teachers, can be employed in the study abroad accounting professional accountant returned people English course teaching, using more authentic English in teaching accounting expertise.

Using Modern Teaching Methods, Reform Measures. Accounting English is a very practical application, so it's not a good idea to follow the traditional method of teaching, and it should be improved in three ways:

Firstly, the traditional pattern of dictation and blackboard should be broken. Multimedia teaching should be made full use of to increase the display of a large number of practical cases, to guide students to think, to motivate the students to learn.

Secondly, the introduction of the corresponding English accounting training exercises. The author, for example, one of the key points of teaching accounting English courses is how to conduct transaction analysis, make accounting entries, post accounts, prepare trial balance sheets, prepare financial statements under the western accounting system, and let students fully practice.

Thirdly, we should abandon the pure "input" teaching, strengthen the interaction between teachers and students, and improve students' independent learning ability.

Finally, reform assessment methods. Independent college students generally have poor English foundation and great learning inertia. Therefore, in the teaching process of accounting English courses, the author tries to diversify the assessment methods to motivate students.

IV. SUMMARY

With the increasingly close trade in the world century, employers have higher requirements on the English level of accounting practitioners and the international accounting business level, the reform of accounting English teaching is of great urgency. Accounting English is a course produced in the context of globalization. How to carry out the "application-oriented" reform of accounting English courses in independent colleges in order to cultivate high-level accounting talents with more competitive advantages requires joint discussion and efforts of all of us.

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