

On the Teaching Mode of Tourism Accounting Course

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Abstract: In today's society, the rapid development of tourism makes the importance of tourism accounting course increasingly prominent. Tourism accounting not only involves the accounting of general economic business, but also includes the special treatment of tourism business. Therefore, it is of great significance to explore the teaching mode of tourism accounting course to improve students professional quality and practical ability. From the perspective of the practical teaching of tourism accounting course, this paper deeply analyzes the problems encountered in the construction of tourism accounting course and puts forward relevant suggestions, in order to provide some reference for solving similar problems.

Keywords: Tourism accounting; Curriculum; Teaching mode

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1. Nature and Characteristics of Tourism Accounting Course

(1) Nature of the course

The course of Tourism Accounting belongs to the category of economic management discipline. It not only has strong practicability, but also is an indispensable discipline for professionals in the tourism industry. This course is based on the latest "Accounting Standards for Business Enterprises and a series of specific accounting standards, combined with the actual situation of tourism business, the basic principles and basic methods of accounting are comprehensively and carefully explained. At the same time, it also gives a detailed introduction to the relevant theoretical knowledge and practical operation process of accounting for tourism enterprises, aiming to help students and professionals to fully understand the core content of tourism accounting.

The main purpose of the course is to strengthen the financial management ability of tourism enterprises and ensure the accuracy and transparency of financial data, which is crucial for the decision-making process of tourism management. Through accurate accounting, tourism enterprises can implement effective supervision of tourism business, timely find and solve potential financial problems and risks, so as to avoid unnecessary economic losses. In addition, by improving the economic benefits of tourism enterprises and enhancing their competitiveness in the market, this course also provides a strong support for enterprises to maintain their advantages in the fierce market competition.

(2) Course characteristics

The tourism accounting this course aims to the basic principle of accounting and the tourism industry, through the traditional accounting method and the tourism industry unique business combination, to teach students how to different business scenarios for the tourism industry effective accounting treatment. Course content not only covers the accounting general economic business, such as assets, liabilities, owners equity, income, expenses and profit

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accounting, also emphasized possible special accounting matters in tourism business, such as cost accounting of tourism products, accounting of tourism promotion activities, and tourism enterprise tax treatment, etc.

In the teaching process, teachers need to adopt innovative teaching methods, combine the theoretical knowledge of accounting with the economic and business practice of tourism management, and make it more vivid and easy to understand. Teachers can help students to better understand and absorb the relevant knowledge of the accounting treatment of tourism business, and master the specific methods of the accounting. Teachers should pay attention to improving students learning efficiency, help them quickly master theoretical knowledge, and apply it to practical work, so as to effectively shorten the gap between theory and practice. Through this teaching method, students can not only learn how to deal with the accounting problems in the tourism business, but also cultivate the ability to solve practical problems, and lay a solid foundation for the future accounting work in the tourism industry.

2. The Problems Existing in the Actual Teaching of Tourism Accounting Course

(1) The course content is lack of practicality

There is often a certain gap between the theoretical knowledge and case analysis that students are exposed to in class and the specific operations in practical work. This disconnect makes it difficult for students to quickly adapt to the practical work and lack the lack of necessary practical operation ability and the ability to solve problems.

On the one hand, the course content lays too much emphasis on the indoctrination of theoretical knowledge and ignores the cultivation of practical operation skills. Students spend a lot of time in class learning theoretical knowledge such as accounting principles and financial statement analysis, but rarely have the opportunity to consolidate and apply such knowledge through practical operations. This makes students often feel at a loss when facing real work scenarios, and it is difficult to transform theoretical knowledge into effective tools in practical work.

On the other hand, teaching methods and means are relatively simple, lack of innovation and interactivity. The traditional teaching mode mainly relies on teachers teaching and students passive acceptance, and lacks the practical training to simulate the actual working environment. This makes students lack of participation and practical opportunities in the learning process, making it difficult to develop the ability to solve practical problems.

(2) Lack of diversity in teaching methods

The traditional teaching mode often depends on teachers teaching and students passive acceptance, lack of interactivity and practicality. This single teaching method makes students lack of enthusiasm and initiative in the learning process, and it is difficult to stimulate their interest in learning and innovative thinking.

Specifically, the teaching content of tourism accounting course usually includes basic accounting knowledge and accounting practice operation. However, in practical teaching, teachers often adopt the traditional classroom teaching method, passing on knowledge through blackboard writing and PPT presentation. Although this teaching method can systematically impart theoretical knowledge, it ignores the cultivation of students practical operation ability and problem-solving ability. Students lack a sense of participation in the classroom, and it is difficult to combine theoretical knowledge with practical work scenarios, leading to their lack of ability to deal with practical problems. In addition, the teaching resources of tourism accounting courses are also relatively scarce. Many schools have insufficient investment in teaching equipment and practice platforms, and lack of opportunities to cooperate with tourism enterprises, making it difficult for students to obtain real accounting work experience. This lack of resources further limits the diversity of teaching methods, making it difficult for students to acquire comprehensive knowledge and skills in the learning process.

(3) Lack of leadership in the textbook update

As a subject closely related to the development of the industry, the content of its teaching materials should keep pace with The Times and reflect the latest industry trends and accounting standards. However, the reality is that the existing textbooks often fail to timely follow up with the latest developments in the tourism industry and the changes in accounting policies, resulting in students being unable to acquire the latest knowledge and skills in the learning process. The tourism industry itself is developing rapidly, and new business models and new forms of tourism are constantly emerging, while the content of textbooks often lag behind and fail to cover the latest industry trends. Secondly, accounting standards and relevant laws and regulations are also constantly updated and revised, but the compilation and publication cycle of textbooks is long, which leads to a certain gap between the knowledge learned by students and the actual work. As the textbooks are updated slowly, teachers also face many difficulties in the teaching process, and it is difficult to integrate the latest industry cases and practical operations into the classroom teaching, which affects the teaching effect.

(4) Lack of professionalism in the teachers staff

In today's educational environment, many teachers lack the necessary professional knowledge and practical experience in the specific field of tourism accounting. The lack of professional knowledge and practical experience makes it difficult for them to explain their profound accounting concepts and practical operations in simple terms in the teaching process. This lack of professionalism not only has a negative impact on students' understanding and mastery of tourism accounting knowledge, but also further limits their competitiveness in their future careers.

As a relatively special field, tourism accounting involves many specific tourism business processes and accounting treatment methods. These specific business processes and accounting treatment methods require teachers to have relevant professional background knowledge to be able to combine theory with practice. However, teachers lacking a professional background often struggle to do this, leading to difficulties for students to acquire a professional and systematic knowledge system. The incomplete knowledge system makes it difficult for students to use the knowledge they learn to effectively analyze and solve them when facing practical problems. Tourism accounting courses often require teachers to have good practical operation ability. Teachers with practical operation ability can demonstrate the operation of accounting treatment methods in the teaching process to help students to better understand and master accounting skills. However, teachers who lack professional skills are often powerless in this respect and are unable to carry out professional practical guidance, which makes students have obvious shortcomings in practical operation ability.

3. Discussion on the Teaching Mode of Tourism Accounting Course

(1) Combine theory with practice

Attention should be paid to combining theoretical knowledge closely with practical operation. This teaching mode can not only help students to better understand and master the basic principles and methods of accounting, but also cultivate their practical operation ability and the ability to solve practical problems.

The teaching mode of combining theory with practice requires that in the teaching process, we should not only teach the basic concepts, principles and methods of accounting, but also explain the particularity of tourism accounting in combination with the characteristics of the tourism industry. For example, when explaining the preparation of accounting vouchers, we can combine the actual business of tourism enterprises to let students understand the common types of accounting vouchers and the preparation methods of tourism business. The teaching mode of combining theory with practice also requires the introduction of a large number of case analysis and practical operation in the classroom. By analyzing the real accounting cases of tourism enterprises, students can

better understand the application of theoretical knowledge in practice. At the same time, through the simulation of practical operation, such as the use of accounting software for accounting processing, students can improve their own practical ability, for the future work to lay a solid foundation.

The teaching mode of combining theory with practice should pay attention to cultivating students innovative thinking and problem-solving ability. In the teaching process, teachers can design some open questions to encourage students to discuss and think, so as to cultivate their innovative ability and problem-solving ability independently.

(2) Teaching interaction and mutual sharing

As a highly applied subject, the teaching of tourism accounting is not only the teaching of theoretical knowledge, but also to cultivate students ability to solve practical problems.

Teaching interaction is the key to improve the teaching quality of tourism accounting course. Teachers can stimulate students enthusiasm for thinking and participation by asking questions, discussing, case analysis and other ways. For example, when explaining the cost accounting of tourism enterprises, teachers can design some practical cases, and let the students discuss in groups and propose solutions. This can not only deepen students understanding of theoretical knowledge, but also cultivate their teamwork ability and practical operation ability. Mutual sharing refers to the sharing of knowledge and experience between teachers and students, and between students and students. Teachers can share their practical work experience in the field of tourism accounting to help students better understand the application of theoretical knowledge in practice. At the same time, students can also share their experiences and experiences in internships or projects, and learn from each others experiences and lessons through exchange. This mutual sharing mechanism can not only broaden students horizons, but also enhance their interest and motivation in learning.

The application of modern information technology provides a new platform and tool for the teaching interaction and reciprocity of tourism accounting courses. Teachers can use the online teaching platform to release course materials, assign homework, answer questions online, etc., to facilitate students to study anytime and anywhere. At the same time, students can also share their learning experiences and problems through these platforms, and interact with their classmates and teachers.

(3) Teaching students in accordance with their aptitude

Teaching students in accordance with their aptitude refers to the use of different teaching methods and means according to the different characteristics and needs of students to achieve the best teaching results. This teaching mode is particularly important in tourism accounting courses, because it involves not only the basic principles and methods of accounting, but also the particularity of the tourism industry.

The teaching content of the tourism accounting course should be combined with the actual needs of the tourism industry. The tourism industry has its unique business process and financial characteristics, so in the teaching process, teachers should combine practical cases to let students understand the accounting treatment methods and strategies of tourism enterprises. For example, by analyzing the financial statements of tourism enterprises, students can know how to evaluate the operating conditions and financial risks of enterprises. The teaching methods of tourism accounting course should be diversified. Although traditional classroom teaching methods are important, in order to better adapt to the learning needs of different students, teachers can adopt various teaching methods such as case teaching, group discussion, role playing, etc. For example, when explaining the content of cost control of tourism enterprises, a simulated tourism project can be designed, and students can make cost budget and control plan in groups, so as to improve their practical operation ability and teamwork ability.

The examination methods of tourism accounting courses should also be diversified. Although the traditional examination method can test students mastery of knowledge, teachers can adopt diversified evaluation methods in

order to evaluate students comprehensive ability more comprehensively. For example, a comprehensive evaluation can be conducted by combining students classroom performance, homework completion, financial report and final exam. This will not only motivate students to study hard in all aspects, but also more accurately reflect their actual level.

(4) Strengthen the construction of teachers

In order to ensure that the teaching quality of tourism accounting course is effectively improved, we must pay attention to and strengthen the construction of teaching staff. This will not only mean the need to attract more teachers with deep expertise and rich practical experience to join our teaching team, but also to provide ongoing professional development and training opportunities for existing teachers. In this way, teachers can constantly update their knowledge system, master the latest tourism accounting theory and practical operation skills, so as to better guide students, so that they can adapt to the changing needs of the tourism industry. In addition, teachers should be encouraged to innovate in teaching methods and adopt more interactive and practical teaching methods to improve students interest and participation in learning, and ensure that they can use what they have learned to solve practical problems in their future careers.

Various measures can be taken to achieve this goal. First, to attract those experts and scholars with outstanding achievements in tourism accounting to join the faculty team by providing competitive compensation and career development paths. Second, establish an ongoing teacher training system, including regular seminars, workshops and academic exchanges, giving teachers the opportunity to have in-depth communication with experts in the industry to understand the latest industry dynamics and teaching methods. At the same time, teachers are encouraged to participate in academic conferences and research projects at home and abroad to broaden their horizons and enhance their research capabilities.

4. Epilogue

Tourism accounting encompasses a broad spectrum of activities that extend far beyond the conventional realms of financial accounting and management. It involves meticulous documentation, precise calculations, and thorough analysis of the unique economic activities inherent to the tourism industry. The complexity of these activities necessitates a comprehensive approach that not only tracks financial transactions but also assesses the broader economic impact of tourism operations.

For tourism enterprises, having access to accurate and detailed financial information is crucial for making informed strategic decisions, optimizing resource allocation, and ultimately enhancing economic benefits. This information is vital for assessing the financial health of the business, evaluating the profitability of various tourism products and services, and identifying areas for cost reduction and efficiency improvements.

Given the importance of financial acumen in the tourism sector, it becomes imperative to explore and study the most effective teaching modes for the tourism accounting course. This exploration is essential for cultivating high-quality tourism accounting professionals who can meet the demands of the industry. These professionals must possess not only a solid understanding of accounting principles but also the ability to apply these principles in the context of the dynamic and diverse tourism environment.

This paper delves into the various teaching modes of the tourism accounting course, examining their strengths and weaknesses. It critically evaluates current practices and identifies areas where improvements can be made. Through this analysis, the paper proposes a series of enhancement measures and suggestions. These recommendations are aimed at providing valuable insights and guidance for educators in the field of tourism accounting, with the ultimate goal of fostering a more robust and effective educational framework.

By implementing these improvements, it is hoped that educators can better prepare students for the challenges they will face in the tourism industry. This will not only benefit the students by enhancing their employability but also contribute to the overall development and sophistication of tourism accounting practices. As the tourism industry continues to evolve, the role of accounting within it becomes increasingly vital, underscoring the need for ongoing research and development in the teaching of tourism accounting.

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