Abstract: The teaching of accounting is not only a boring teaching, but also a kind of teaching which is infective and innovative. It is a boring and passive process for students to accept knowledge. It is a process full of passion and initiative to impart knowledge to teachers. How to turn the students' passivity into initiative and actively participate in the process of teaching and learning, this article, in combination with the author's accounting teaching practice, talks about some superficial understanding.

Key words: Accounting teaching; Creative thinking

1. Flexibly introduce, enlighten thinking
Teaching should follow the enlightening principle. In the course of teaching, we should pay attention to the Enlightenment of the students' thinking, because the Enlightenment of thinking is the starting point of the students' positive thinking. In the classroom teaching, the targeted introduction can promote the students to enter the role as soon as possible, actively develop their brains and enlighten their thinking. Before teaching the new knowledge in accounting and professional courses, teachers should carefully design the introduction of topics, consciously arouse students' curiosity and thirst for knowledge, enlighten students' thinking and open up the sparks of students' positive thinking.

For example, "basic accounting" teaching, in the teaching of "cost accounting" of the commodity circulation of fresh goods accounting "in this section, the introduction of" interesting method ", in combination with the example of" type "(by the students in the internship Hualian Supermarket") are introduced, their characteristics please you see about the practice of fresh goods in the business process, which leads to the purchase price of the amount of accounting accounting ",

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this topic, so better class effect, arouse students' great interest in learning content, to mobilize the students to learn the urgency of new knowledge, so that students of a course it was full of spirit and active thinking.

2, Creating "problem" situation in the teaching of Finance and accounting
The creation of "problem context" is a process of creating a "disharmony" between teaching content and students' mental seeking, and introducing students into a problem related situation. This process is also incongruous - Inquiry -- Thinking - Discovery - the process of solving problems. When students are exposed to new knowledge, the existing knowledge, experience and thinking methods cannot be accepted at the same time, resulting in a mental state that strives to solve problems but not, and creates a suspense in psychology.

For example, in the study of preparation of the balance sheet in the "accounts receivable" project, let the students tell the characteristics of asset account, namely "accounts receivable" owned subsidiary accounts are debit balance ending balance, then ask the students to use their existing knowledge to explain the asset account at the beginning and the end. Usually on the debit side. After that, let the students do the account of the account receivable and the final balance of the loan. The students' original knowledge experience can not solve this problem, thus creating a situation, arouse students' strong cognitive confusion, difficult to drive the students from understanding in suspense to arouse the original structure of the old knowledge -- related "accounts receivable" account debit balance at the end said claims, is an asset, it should be listed assets are below; and the final credit balance that debt is a liability, liability should be listed below the "ar" project, so as to solve the problem.

Therefore, the author thinks that constitute a problem situation, should have three conditions: (1) show the teachers learning content should be students' unknown; (2) the unknown knowledge and students' knowledge to have conflict, resulting in confusion about; (3) new learning content must be associated with the students' existing knowledge and experience, through the relevant knowledge and experience the new reorganization, knowledge assimilation, can be incorporated into the original cognitive structure, expansion into new cognitive structure.

2.1, The abstractness of the professional knowledge of accounting and the transition of students' thinking. Finance and accounting professional knowledge teaching, generally first familiar with accounting professional theoretical knowledge, and then according to theoretical knowledge to carry out specific accounts handling operations. The theory of accounting professional knowledge is quite abstract, and the accounting treatment of the economic business of the very specific, in the whole process of teaching, from abstract theory to the specific application of the operation, from the application to the abstract theoretical basis, with students' psychological characteristics and cognitive law and there is a gap between the contradictions. But the educational psychology, thinking characteristics of students is from the concrete image thinking to abstract the transition, there is a gap between the teaching characteristics and thinking characteristics of accounting professional students, so that students learn new knowledge thinking conflict and psychological confusion can be.

2.2, The sequence of teaching materials and the variability of students' cognition. The arrangement of accounting textbooks is from deep to deep, from easy to difficult, forming an orderly knowledge chain. Every successive knowledge comes from previous related
professional knowledge. Therefore, when students touch "new things originated from known and developing", they often cannot be conflicting from the known smooth transition to the unknown. We should know that the students digest the concepts of knowledge, knowledge storage structure exists in certain brain, this is also the knowledge structure, cognitive structure, it is to open the stored in the brain, in the face of a problem situation, through active recall and retrieval, related knowledge of cognitive structure in the old will be resurrected and derived a knowledge of tentacles to assimilate new knowledge, and accept new knowledge; at the same time, the original cognitive structure with enriching knowledge and constantly adjust, restructuring, expansion, and it provided the conditions for the creation of problem situations.

3. Multidirectional analysis, active thinking
Generally speaking, teachers should also pay attention to the cultivation of students' active thinking, from the current situation of classroom teaching, the students are passive, lose the sense of participation, is the main crux of students' active thinking, it suppresses students' initiative and initiative, stifle the development of students' thinking ability. In the course of teaching, we can use the multi - contrast analysis to arouse the students' active thinking. For example, in the "enterprise financial accounting" in "foreign investment" in accounting treatment, we can combine the accounting treatment of long-term liabilities ", standing in two different accounting entities to conduct accounting treatment, so that students from different angles and different aspects to think about the problem, so as to consolidate the knowledge and comprehensive. Are many ways to inspire students' thinking ability.
In the course of teaching, we can also use the teaching methods and comparative analysis of development problems. The students to answer a question, teachers can students solved the problem to change and development, and to view the exhibition title, and teachers and students to answer, or solve problems in guiding students, inspire students to try from different angles to understand the nature of the same problem and solving method, training students' active thinking, and students do not consciously passively to consciously take the initiative, so that students' interest in learning will gradually deep.

4. Setting traps and promoting thinking
In real life we often have a trap, once strayed into the wells, it is difficult to make, but the education sense, it also has a positive effect, this is because the lost will know where to slip up once, will accept the painful lessons of the future will be more cautious, no repeat in accounting professional course teaching, the significance of this is to set a trap. In classroom teaching, according to past teaching experience, difficulties in teaching and frequent mistakes in students' solving problems, we can carefully design "fault situations" to stimulate students, so as to promote students' thinking and mastery.
For example, in "the purchase costs of inventories and a cost", I had such a problem: the initial inventory inventory number 5000 kg, priced 2.5 yuan, the monthly purchase inventory of 10000 kg, priced 2.3 yuan, purchase payment of transport charges 1600 yuan this month, inventories of 13800 kg, calculation of inventories the cost of using fifo. The purchase price of 2.3 yuan is not the purchase cost, it is tempting to go wrong "trap", in which the students finished when the student was in It is as expected, "trap", when students fall into the "trap", 135
and then discussed by the students, then grasp the actual purchase cost of purchased inventory accounted for. In this process, students' psychological activities must go through a series of expression activities until the process of comprehension. By setting up such traps, we can enhance students' understanding and application of concepts, and cultivate students' cautious thinking.

5. **Dare to question and deepen the thinking**
Source of Si, think is to lay a solid foundation of knowledge. From doubt, doubt is the spark of thought of doubt only thinking, thinking first in doubt, without doubt, a new problem is unlikely to be put forward, and the thinking process is impossible, so we should inspire students to boldly questioning and consciously cultivate students' Questioning Ability in in the process of teaching. If we encourage students to question teachers' teaching, question their textbooks, and question some of the final conclusions, we can encourage students to argue with each other and constantly improve their self understanding in debate. Guiding students to find problems and solve problems is an effective way to develop students' thinking and establish their dominant position. It is also an effective way to cultivate students' creativity and creativity.

For example, in the "financial and legal knowledge" in the "tax collection and management law" the relevant provisions, the taxpayer must be determined in term of the laws and administrative regulations or the tax authority in accordance with the provisions of laws and administrative regulations within the declaration for tax declaration, submit tax returns, financial accounting statements and tax authorities according to the requirements other relevant information submitted by the taxpayer...... Taxpayers take illegal measures such as forging, altering, concealing or destroying books without paying or paying less taxes, which will result in tax evasion or tax evasion. They will take different penalties according to the amount of tax evasion and tax evasion. At this time, the author enlightens the students to raise questions. Can we be legally able to avoid tax avoidance on the basis of the national tax policy? Through such a set of questions, we dare to question, enable students to be bold in imagination, so as to stimulate students to deepen their thinking, expand their knowledge horizon, and introduce new knowledge points, and also exercise their ability of novelty seeking.

**Main references:**