Research on Facilitation of VBSE Practical Teaching in Cultivation of Accounting Professionals

Juan CHENG
Nanchang Institute of Science & Technology, Nanchang, Jiangxi, 330108
chengjuanvelika@163.com

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Abstract. Practical teaching plays a quite important role in improving students’ practical operation ability, problem finding & problem solving ability, innovation and entrepreneurship ability. Accounting is a theoretical and practical economic management discipline. The cultivation of students’ accounting professional ability can not be separated from practical teaching. This paper introduces the practical teaching mode of VBSE (Virtual Business Society Environment), which also analyzes the significance and characteristics of VBSE training project in teaching practice.

1. Introduction of VBSE Training Platform

1.1 Basic concepts of the VBSE platform

“VBSE” (Virtual Business Society Environment) is a teaching platform for the education of accounting students developed by Yongyou Seentao Science and Technology Ltd. This platform simulates to create various posts of enterprises, so that students can personally experience different post responsibilities and post relations in the process of training. In this case, they can integrate the acquired theoretical knowledge into practical work. This software not only designed the typical enterprises of manufacturers, suppliers and trade company, but also designed other external agencies closely linked to these enterprises, such as social insurance bureau, tax bureau, bank, service center etc. In this way, the students can really contact with the practical operations of the enterprise, who can also understand the transfer process between the department and other departments, thus improving their post adaptability in various industries and cultivating students’ comprehensive occupation quality.

1.2 VBSE training content

The training process of “VBSE” is roughly divided into three parts: practical training preparation, post work and practical training summary.

Practical training preparation. Firstly, students are grouped and the team leader is selected. Various enterprises are simulated, in which each enterprise has a number of departments and positions, such as administrative director, production manager, director of industrial and commercial bureau, financial accounting, cost accounting, warehouse keeper and service company personnel; and the periphery institutions, including customers, suppliers, banks, tax and service company. Then students independently organize to recruit CEO and employees.

Post work. Post work is the major part of practical training, which is divided into manual management environment posts and information management environment posts. Students complete the daily tasks through the software and the work is done sequentially in the order of the business process. Through the task, students can understand the filling of enterprise financial accounting and the internal business logic relationship of the enterprise financial accounting. Furthermore, they can also compare manual environment with the information environment.

Practical training summary. Practical training summary is the last part of the practical training. Through students’ practical training summary and teachers’ practice evaluation, students’ proficiency can be tested. Moreover, students can have a clear understanding of their ability and knowledge, thus improving their professional level.
1.3 Instruction features of VBSE practical training teaching

**Simulatedness.** VBSE platform selects representative enterprise business and the associated business in the peripheral institutions from the typical enterprises in the real society, thereby forming a number of business scenarios. The whole process simulates business and business operations, which provides the real business experience. These combined classic businesses and businesses of the peripheral institutions are then added to the training. Students have been free from the previous learning model of theory first and practice second. Moreover, VBSE platform deploys over 100 key tasks and PPT business demonstration for different positions, so that students can understand the real business work through the completion of tasks and learning PPT.

**Antagonism.** VBSE divides participants in the course into different groups, and each group simulates a social supply chain; they are set in the mutual competitive relations; in the same market economy environment, they try to run the enterprise and make decisions in accordance with their own ideas. VBSE platform will record the time and efficiency of the task, create a competitive atmosphere, help to stimulate their “fighting spirit”, so as to improve their interest of participation and increase the antagonism of the course.

**Role experience.** Each social supply chain consists of students serving different posts. According to the responsibilities, tasks and requirements of different positions, students shall work together and communicate with each other to achieve the business process in completing the task. Students can change the post role after completing a period of post experience, so as to experience tasks and functions in different positions. Through the simulation training in different positions, students can fully understand the content and characteristics of different jobs in the enterprise, thereby improving their understanding of accounting profession and cultivating their comprehensive ability.

2. Significance of VBSE Training Project in Teaching Practice

2.1 Simulation of enterprise environment

VBSE can provide a virtual enterprise environment for students, which simulates the real scene in real business operation under the market environment. The real practice of teaching makes the accounting practical teaching no longer single theory training. In the virtual business social platform, students choose their jobs through the VBSE platform. Corresponding positions are created in enterprises, such as business executives, personnel director etc. Meanwhile, a large number of highly simulated practical training materials are equipped, such as books, vouchers, documents, money, business license and the seal material etc. After entering the VBSE platform, students will face the totally real links and work steps, starting from the job choice, document filling to decision-making. Students must strictly abide by the relevant laws, regulations and processes stipulated by the various departments to complete the task correctly. These settings can improve their professional ability, executive ability, decision-making ability and innovative ability, thus laying a solid foundation for practical work in the future.

2.2 Improve teaching quality

The VBSE platform has changed the traditional practical teaching method, which is a new practical teaching method. The whole software has integrated many kinds of teaching modes and advanced teaching methods. Importantly, it combines various teaching methods, including scenario simulation teaching method, multimedia demonstration teaching method, case teaching method, team cooperation teaching method and interactive discussion teaching method etc. Students can acquire the new knowledge and new skills while conducting practice in new positions, in which case they can understand the practical application of accounting courses in the enterprise. As a result, their acquired theory knowledge can be further improved and they can accept more knowledge and understand more easier. In this case, the teacher just plays the supporting role while the student is the main body. Students’ independent thinking ability and solving level can be improved, thus sharpening their sense of teamwork.
2.3 Polish employment ability

With the increased enrollment and tight employment environment, colleges and universities have paid more and more attention to the cultivation of students’ employ-ability. VBSE helps to improve the professional core competence of students majoring in Finance and economics, so as to promote their employment competitiveness. Enterprises are moved into the campus through the VBSE platform, and students become a part of the simulation enterprises, who fully participate in the simulation management and operation in the modern manufacturing and advanced service industry. In the course of training, each student chooses different positions for competitive practice. In the process of task completing and trouble shooting, students can make progress in observation ability, communication ability and innovation ability, which can help students personally experience actual enterprise management in modern commercial society. It can also help to cultivate the students’ vision of overall situation, overall awareness and comprehensive occupation quality, so that they can achieve the absolute competitive edge in the actual position after entering the society.

3. Case Analysis of VBSE Practical Training—Taking Nanchang Institute of Science and Technology as an Example

Nanchang Institute of Science and Technology formally established VBSE training platform in September 2015. Relying on this platform, the course ERP and Practical Training of Enterprise Financial Integration was set up. The course is designed only for graduating seniors in the seventh semester. The duration of the course is 2 weeks, in which 8 hours is designed for team building, 24 hours for manual business processing, 12 hours for accounting information business processing, 12 hours for independent business processing and 6 hours for the students’ practical training summary. Since the opening of the course, their class enthusiasm has been greatly improved and their practical ability has been significantly sharpened.

3.1 Break limitations of traditional accounting simulation and practical training mode

VBSE adopts simulation training, which is vivid and immersive, thus changing the traditional boring class mode. VBSE has the following advantages when compared with the traditional accounting simulation training, for example: accounting personnel and auditors perform their duties respectively in their positions, who have no targeted training for students. VBSE training changed the traditional accounting practical teaching mode based on a set of accounts as practical training mode based on the “true account” operation, in which case students’ learning enthusiasm has been greatly improved.

3.2 Sharpen the professional ability of accounting teachers

At present, most financial accounting teachers teach directly after graduating from college, who lack practical enterprise experience, so they often pay attention to the teaching of theoretical knowledge. VBSE training provides the real enterprise environment and a wide range of business problems. Teachers can also practice through this training platform, so as to strengthen their business level. Moreover, VBSE practical teaching ideas are also different from the traditional teaching ideas. This transformation requires teachers to expand their knowledge system and absorb other economic management system, thus becoming the double-certificated teaching talents.

3.3 Integrate professional accounting knowledge system

Professional accounting courses in finance and economics colleges include: Accounting Basis, Accounting Computerization, Financial Management, Management and so on. These courses are separate professional training courses in the university, which are single and can hardly allow students to understand the entire knowledge system and relevant internal links in accounting. However, VBSE can integrate the scattered professional knowledge and allow students to practice in form of real situation cases. As a result, students can apply theory into practice and discover the inner link of professional knowledge system in the process of practice.
4. Conclusion

Comprehensive VBSE interdisciplinary training is carried out based on the philosophy of “moving enterprises into the campus”, which has realized the integration of the ability and theoretical system, enabling students to understand the management process and business process of the real enterprise. Students can sharpen their analysis, judgment and communication ability in the capital movement of the enterprise production and management. Comprehensive VBSE interdisciplinary training promotes the integration of the theoretical system and practice system of accounting students, which also helps to improve their employ-ability, thus making them more competitive in social employment competition. Therefore, it’s expected that the increasing update of VBSE and constant exploration of school teachers can cultivate overall applied talents for society.

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Reference

