Exploration of Accounting Simulation Experiment Teaching

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Abstract. This paper investigates the current situation of accounting practice in our university, finds out the existing problems and puts forward the concrete measures to improve the teaching quality of accounting simulation practice combined with related working experience, and applies it to the accounting practice of our university. Analysis of the data over the past four years helps us find that the trial measures have achieved remarkable results.

Introduction

Our department of accounting starts to recruit the first undergraduate students in 1996. From the first students join in our school, we start accounting manual simulation practice in the fifth semester for three weeks, which has been set up 21 years. In order to improve the quality of experimental teaching, we have carried out a large-scale reform and innovation in this practice in 2014. We have been engaged in the research and development of accounting practice. After three years of teaching practice, we have achieved remarkable results. As the background material, we apply for project .In the program of school teaching methods and teaching methods reform in 2016, we successfully apply for the project " the research of reform innovation of accounting manual training."

Problems in Accounting Simulation Teaching

Through the questionnaire, we found that our department of accounting training exists several problems:

Do not Meet the Real Needs of the Division of Business

General financial sector jobs basically cashier, accounting accountant, general ledger accountant, accountant director, which includes at least four positions. we Practice in pairs to simulate the financial positions, which can’t reflect the requirements of internal control. A student may also do a few incompatible jobs at the same time, which easily mislead our student.

Teaching in a Single Way

The way to carry out the practice in our school is that teachers teach in classroom, without the use of animation, sound, images and other forms of production of video, multimedia courseware to show the original certificate of the audit, the accounting voucher fill, the general ledger and other billing.

Lack of "Double Teacher" Type of Experimental Instructor

Teachers who have practical work experience only reach a proportion at 25 percent. Most of the teachers graduated from the school directly worked at school, it seems powerless for them who lack corporate financial practical work experience in the actual guidance of students in the accounting experiment operation process. It is difficult to guarantee the quality of experimental teaching.
Lack of Training for Auditing and Supervision of the Original Certificate

Students in the internship period directly fill in the vouchers with a failure to judge the source and rationality of original certificate, which caused a certain hidden dangers for students engaged in financial work later.

No Comprehensive Content Which Can Reflect the Latest Accounting Standards System Requirements of the Experimental Textbook

In the choice of experimental data, we put too much emphasis on "real", and we choose a certain period of accounting information to start simulation training, which lacks of representation, and isn’t closely related to the current new guidelines, and lacks of level and direction. And the business type is single, the reality of the complex business can’t be reflected.

No Simulation Simulative Laboratory, and a Full Range of Accounting Tools

Students in the internship regarding a classroom as the practice place can’t place items neatly and the operation is inconvenient, because the classroom table is narrow and the design is not conducive to the accounting professional students for manual simulation training, which causes some trouble in the communication between the teacher and student. Accounting equipment is not complete, such as the lack of accounting supplies storage box. And internship is in the form of a group, each group use a set of public accounting equipment, due to the lack of a reasonable storage device, delayed the process of accounting manual simulation.

The Ways to Improve the Quality of Experimental Teaching

In view of the above problems, we summarize the experience of 21 years on the basis of the following innovative measures:

A Practice Group Includes Four People, Simulate the Real Financial Scene

Change the past two groups of a practice model, to a group of four, respectively set cashier, accounting accountant, ledger accountant, accounting director and other four positions, four students in accordance with the duties of their posts to complete their tasks, they can experience the real corporate financial accounting environment.

Teaching Model Diversification

Teachers with computer networks, accounting software, etc. will perfectly show the contents of the accounting practice with pictures, sounds, animation and other forms to the students, so that students understand the whole picture of accounting business. Combined with the teacher's explanation, students can further understand the accounting manual simulation practice.

Establish a "Double Teacher" Faculty

Encourage the accounting professional teachers to participate in the qualification of certified public accountants and asset appraisers and other professional examinations; organize teachers to participate in various business training, study; send teachers to enterprises to participate in the actual exercise; hire a wealth of practical experience of senior accountants, chief financial officer come to the school as part-time Teacher or visiting professor.

Teaching Links to Increase the Original Certificate Audit, Supervision of the Content

Teachers at the beginning of the internship, explain the original certificate audit, the importance of supervision, and list the relevant cases to explain, so that students clear the harm of original certificate error on the financial to the enterprise. And in the accounting manual simulation practice, we can increase the original certificate of the audit practice, so that our students will come to identify, select, to fake true, and effectively strengthen the training of this link.
Preparation of Experimental Materials

Our accounting teachers actively contact the off-campus enterprises, and obtained information of Xi'an triple magnetic industry companies in 2013 economic business-related, as a basis for the preparation of accounting experimental tutorial. This course is based on the company's economic business in December 2013, adding some financial management, taxation and financial aspects of the business. At the same time, it follows the changes in relevant laws and regulations, regulations and standards, and takes into account the authenticity and comprehensiveness of economic business, On behalf of the triple magnetic industry for the supply, production and sales of all aspects of the economic business involved in finishing, integrated processing. Based on this, we actively apply for experimental teaching materials, in 2015 we are approved the national coal academy planning materials project.

Establish Accounting Manual Simulation Laboratory, Fully Equipped with Accounting Equipment

The accounting manual simulation lab has a large experimental table to facilitate the placement of the necessary laboratory equipment; secondly, the laboratory has enough seats and facilitates for group members to discuss and have a convenient channel to facilitate teacher communication; and finally, the lab should be equipped with a computer to facilitate the operation of computerized accounting. And it should also be equipped with a full range of accounting practice for the use of special tools, such as accounting for storage boxes and so on.

Achievements

From the beginning of 2014 to try the above method initiatives, it has been 3 years. Through the questionnaire survey we found that the outstanding rate of students in our school rises year by year, and in 2014 there is a more substantial growth. From 2013 to 2016, outstanding students reach the percent of 10.71 percent, 26.67 percent, 32.80 percent, 39.74 percent. In the past four years, students have achieved a large-scale increase in the satisfaction of accounting practice, accounting for 66.96% of the total number of students in 2013 to 26.77%, respectively 91.67% in 2016.

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