Research on Innovation of Accounting Simulation Training

Li-Hong YANG¹,a, Xiao-Tian LIANG¹,b,*

¹School of Management, Xi’an University of Science and Technology, Xi’an, Shaanxi, China

¹506649007@qq.com, b15091677566@163.com

*Corresponding author

Keywords: Accounting Simulation Training, Training Requirements, Teaching Model.

Abstract. It is a major subject for the teaching of accounting major in colleges and universities to innovate the traditional training mode of accounting talents and increase the teaching of practical links. This paper describes the use of modern technology, accounting simulation training requirements, and creatively put forward the teaching practice of accounting practice, and sum up the practical effect of the school.

Introduction

Accounting is an economic discipline, which is very practical, and practical teaching plays a very important position in the entire professional teaching occupies. It is not enough to instill basic and professional theoretical knowledge in order to cultivate students’ practical ability and the practical talents of the specialty, which must grasp the core of practical teaching through the reform of the traditional teaching mode. On the one hand, students are directly in contact with accounting books, and statements, learning perceptual knowledge of accounting and financial theory, and through analysis, generalization, imagination, reasoning and other thinking activities, students gain complete, profound understanding of concept. On the other hand, training the actual operating skills directly is to train the ability of solving the problem which comes from the knowledge of books.

Innovative Accounting Simulation Training Requirements

Requirements for Course Setup

For the better training of accounting personnel the experimental curriculum should be divided into three steps, as follows:

Primary Experiment. For beginner of accounting, a junior experimental course should firstly set up. The primary experiment is to test students’ ability to master basic accounting theories or methods, to train students’ simple practical operations, such as counting training, Arabic numerals, Chinese characters and the amount of Chinese characters in the capital, the original documents to fill out the presentation.

Intermediate Experiment. To provide a detailed information of a business, and establish a complete set of accounting simulation system from the industry system, book system settings, accounting methods and other aspects. Students must complete a whole simulation Practice independently according to their understanding of the business and some hints.

Comprehensive Experiment. Take the above accounting simulation system as an audit object to experiment, from which the daily business problems have been found, students can be encouraged to think seriously about the solution. In addition, to cultivate students’ strategic planning and development, marketing management, procurement management and other capabilities by the ERP sand table simulation, etc., so that students can get integrated, systematic, comprehensive operation training.

Requirements for Laboratory Configuration

A comprehensive accounting simulation laboratory with the above functions can be considered with the following hardware and software facilities:
A Simulation Laboratory with Specialized Use. The laboratory should take full account of the characteristics of the information age and accounting work itself, set up the corresponding manual simulation console according to the accounting position, and equip with teachers teaching desk, physical projectors, accounting special storage box, mouth paper, accounting simulation banking business acceptance Chapters, accounting simulation unit financial chapter, portfolio, filing cabinets and all kinds of original vouchers, vouchers, financial statements, voucher binding machines, accounting operations flow chart and other manual simulation of essential equipment.

Configure 1-2 Servers and Multiple Sites, and Install Accounting Software. The laboratory can be configured 1-2 sets of servers and multiple sites, accounting software may choose a larger market share of mature commercial software, such as UF, Kingdee, etc., and timely upgrading. Conditional, according to the teaching needs, build a local area network, and provide the campus network interface to improve the adaptability of the laboratory and application, which is easy to carry out experimental management.

Equipped with Multimedia Teaching System. The system includes a teacher with computer, video demos, video recorders, video converters, video switchers, televisions and other equipment. Teachers can easily use a variety of media teaching, and timely computers, video recorders, video demonstrators, VCD and other signals transmitted to the TV display, to achieve a good teaching effect.

Teacher Quality Requirements
Schools should increase the training of teachers, if necessary, external business ability of professional staff, as follows:

To Encourage Teachers to Contact Practice, the Preparation of Experimental Teaching Materials. Schools can take the number of teachers to participate in practice as a year-end assessment of the indicators to encourage teachers to actively participate in off-campus practice. Besides it can hire a certified public accountant, chief financial officer and other staff as a guest teacher from foreign enterprises and institutions, accounting firms to guide the training. At present, the teaching materials of accounting demonstration experiment are confusing. The school can encourage teachers to work together to prepare the teaching materials suitable for college students' knowledge level and practical ability, which makes the quality and effect of experimental teaching more obvious.

Engage in the Actual Work Experience of the Accounting Staff as a Practice Consultant. Schools can be oriented to the community, such as enterprises and institutions, accounting firms to hire a certified public accountant, chief financial officer and other personnel as the school's practice consultant. Conditions permitting, students can simulate the small business agent accounting, in large and medium-sized enterprises to do full-time, so that they can see the real account processing process, to stimulate the enthusiasm of student practice, teachers can also play a certain guiding role.

Accounting Simulation Training Teaching Methods
For the better conduct of accounting simulation training, schools must innovate in a degree, including:

Demonstration of Experimental Teaching Methods
Teachers should combine the computer network classroom, accounting teaching software and multimedia teaching courseware and accounting practice to explain, and organically organized, which showing as a network structure, so that "point to face", "point combination." The use of computer multimedia technology provides a wealth of plans, text, sound information, accounting business in the "original vouchers", "vouchers vouchers", "financial statements" and "detailed books", "general ledger books" and industrial enterprises business of the "business process" "account processing" and "note training" to provide a detailed explanation and vivid visual performance.
Exchange Discussion Teaching Methods

At the end of each step of the accounting simulation training, schools increase the exchange discussion session to discuss between groups and groups, groups and teachers, so that each student as much as possible to recognize their own problems and deficiencies in the internship, which can make up for their own deficiencies, and ultimately get the same, accurate conclusion.

Experimental Teaching Methods

With the help of the experimental center of multimedia, teachers in the internship focus on solving the teacher internship counseling in the key content and difficult issues, such as can be inserted and written note, bank notes processing, production The process flow and the vouchers of the filling, the breakdown of the account and the general ledger to fill in the books of the bookkeeping and other pictures, animation and audio and video information, according to the teaching needs at any time plug the relevant electronic data, In the Arabic numerals to explain the writing and writing of Chinese characters, you can use the sound, video and other means to show students the real site writing methods and posture.

Interactive Experimental Teaching Methods

In the computer network classroom, teachers use the computer for network information sharing, information fast transfer and other functions, to communicate between teachers and students, between students and more direct communication. Students can use their own computer to ask the teacher, the teacher can answer the questions raised by the students on the computer, and the teacher can show students the correct results, students can also communicate with each other.

Discussion of Teaching Methods

For some hot and difficult problems, teachers first organize students’ views on a problem, and then employ the actual work experience of the accounting staff as a lecturer to explain such issues. At the meeting, students, teachers, external lecturers between the exchange of interaction, is conducive to the growth of teachers practical ability, the formation of students in the accounting work of the perceptual knowledge, and stimulating future enthusiasm in the work of accounting.

Virtual Simulation Experiment Teaching Method

Through the campus network, students in the computer network classroom, quickly get enough business data. Using accounting software, students do the related business processing, and cost accounting, the preparation of statements and so on. In addition, according to the results of analysis, evaluation of the company's financial situation and operating results, students can put forward further optimize the decision-making program, and put into practice, so as to exercise their thinking ability, creativity and analysis of problems, problem-solving ability.

Actual Effect

It has been three years that our school has tried the above method initiatives since 2014. Methods of improving manual training makes the excellent rate of participation in accounting training steadily increasing from twenty-six point six seven percent in 2014 to thirty-nine point seven four percent in 2016. Our annual teaching quality assessment shows that students’ assessment of teaching is in a growing trend.

Acknowledgement

This research was financially supported by the China Institute of Degree and Graduate Education Project "Accounting graduate student manual training course set" (2015Y0502) and Xi'an University of Science and Technology project "accounting manual training reform and innovation research" (ZX16066).
References