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On the Construction of Analog Practice Teaching System of Undergraduate Accounting Information

Guangqiang Han, Xiaofei Tang
School of Economics
BOHAI University
Jinzhou, China

***Abstract*—Accounting information is becoming more and more popular in enterprises, and more and more accounting information talents are needed in enterprises. How to shorten the adaptation period after students go to work, how to carry out practical training of accounting information, and how to train the compound talents of accounting information to meet the needs of the society are the realistic problems we are facing. This paper puts forward the construction of analog practice teaching system of undergraduate accounting information in colleges and universities which is in line with the social needs, and discusses the application and deficiency of the practical teaching system combined with the implementation of analog practice teaching system of accounting information in BOHAI University.**

Keywords—accounting information, analog practice, teaching system

I. SIGNIFICANCE OF CONSTRUCTING ANALOG PRACTICE TEACHING SYSTEM OF ACCOUNTING INFORMATION IN COLLEGES AND UNIVERSITIES

The Party Central Committee and the State Council attach great importance to informatization. The General Office of the Central Committee of the Communist Party of China and the State Council formulated and issued *the National Information Development Strategy 2006-2020* (No. 11 [2006] issued by the Central Office of the CPC Central Committee), which put forward requirements for all departments and regions to comprehensively promote informatization construction, organized and implemented it in a planned and step-by-step manner. Accounting information construction is an important part of information construction. In order to implement China's informatization development strategy, comprehensively promote the work of accounting informatization, further deepen the reform of accounting work and give full play to the role of accounting in the economic society, the Ministry of Finance formulated and issued *the Guiding Opinions of the Ministry of Finance on Comprehensively Promoting the Accounting Information Work in China* (Finance and Accounting No. 6, 2009). It puts forward the goals of accounting informatization in China: "Strive to establish a sound accounting information system and accounting information standard system (including the XBRL classification standard) through efforts of 5-10 years, sparing no effort to build an accounting information talent team, to basically realize the integration of accounting information and business management information in large enterprises and institutions, and further improve the management level and risk prevention capability of enterprises and institutions, to realize all numbers coming from the same category and resources sharing, which is convenient for different information users to acquire, analyze and utilize, and make investment and related decisions. To basically realize the audit of customers' financial reports and internal controls by information technology in large accounting firms, and further improve the quality and efficiency of social audit. To basically realize the informatization of government accounting management and accounting supervision, and further improve the accounting management level and supervision efficiency. By comprehensively promoting the work of accounting informatization, to make accounting informatization in China reach or approach the advanced level of the world."

Nowadays, accounting information has basically been popularized in domestic enterprises and institutions. Enterprises and institutions that have realized accounting information and will realize accounting information are in urgent need of compound talents specialized in accounting information who master accounting knowledge and information knowledge. To reform and construct the analog practice teaching system of accounting information in colleges and universities, and to improve the analog practice teaching ability of accounting information in colleges and universities can provide enterprises and institutions with compound talents with knowledge of accounting information, strong hands-on ability and quick start-up time, fully mobilize the enthusiasm of students in carrying out analog practice of accounting information, further improve students' practical ability of accounting information and enhance students' competitiveness in employment.

II. CURRENT SITUATION OF ANALOGY PRACTICE OF ACCOUNTING INFORMATION IN COLLEGES AND UNIVERSITIES

A. Deviation of Ideas and Consciousness

For a long time, there has been a certain deviation in the analog practice teaching of accounting information. Some people believe that the analog practice teaching of accounting information is the matter of college education (higher vocational education), while undergraduate education trains high-level specialized talents, which only needs theoretical education and does not need practical education. But the

accounting information is a strong practical discipline, as the saying goes, "it is better to see once than hearing a hundred times, and it is better to do once than seeing a hundred times", through practice teaching, students can experience the operation and application of accounting in different industries. When undergraduate graduates embark on their jobs, they are basically in the front line, and the training in the analog practice of accounting information will help them adapt to the work as soon as possible. Therefore, it is also important for undergraduate education to strengthen the practical training.

B. Lack of Systematicness, Scientificity and Pertinence in the Analog Practice Teaching of Accounting Information

The analog practice teaching of accounting information in colleges and universities has been carried out more than 20 years, but its teaching mode has not changed greatly. It just explains Yonyou Software (UFIDA) and Kingdee with some simple industrial enterprise cases. However, the business of each unit varies widely, such as industrial manufacturing enterprises, commodity circulation enterprises, administrative institutions, etc., and accountants in different position require different knowledge of accounting information, so the current teaching model cannot meet the needs of the society for accounting information talents.

C. Exist the Phenomenon of Emphasizing Accounting Information Processing and Neglecting Accounting Information Management Decision-making

The current analog practice teaching of accounting information is relatively old-fashioned, and it still stays in the degree of accounting computerization. It pays attention to accounting information processing, accounting information measurement, recording and reporting, and attaches importance to reducing the labor intensity of accounting personnel. But this is only the primary stage of accounting information. In fact, the main function of accounting information is to support the management and decision-making of enterprises, and fully emphasize the promptness and accretive of accounting information results, which is obviously different from accounting computerization. At present, the society needs the talents of accounting informatization rather than the talents of accounting computerization, so we also need to change our ideas and traditional teaching ideas.

III. CONSTRUCTION CONCEPTION OF THE ANALOG PRACTICE SYSTEM OF ACCOUNTING INFORMATIZATION IN COLLEGES AND UNIVERSITIES

The simulation experiment of accounting information is a systematic project. In the teaching of the analog training of accounting information, accounting information training can be divided into five levels: 1. Simulation experiment combined with ERP sand table; 2. simulation experiment combined with accounting information courses; 3. full-real analog training combined with industry positions; 4.analog training of accounting information combined with manual accounting; 5. analog practice of financial management combined with management, which can be called "five combination" of the analog practice teaching system of accounting information in short.(Fig. 1)

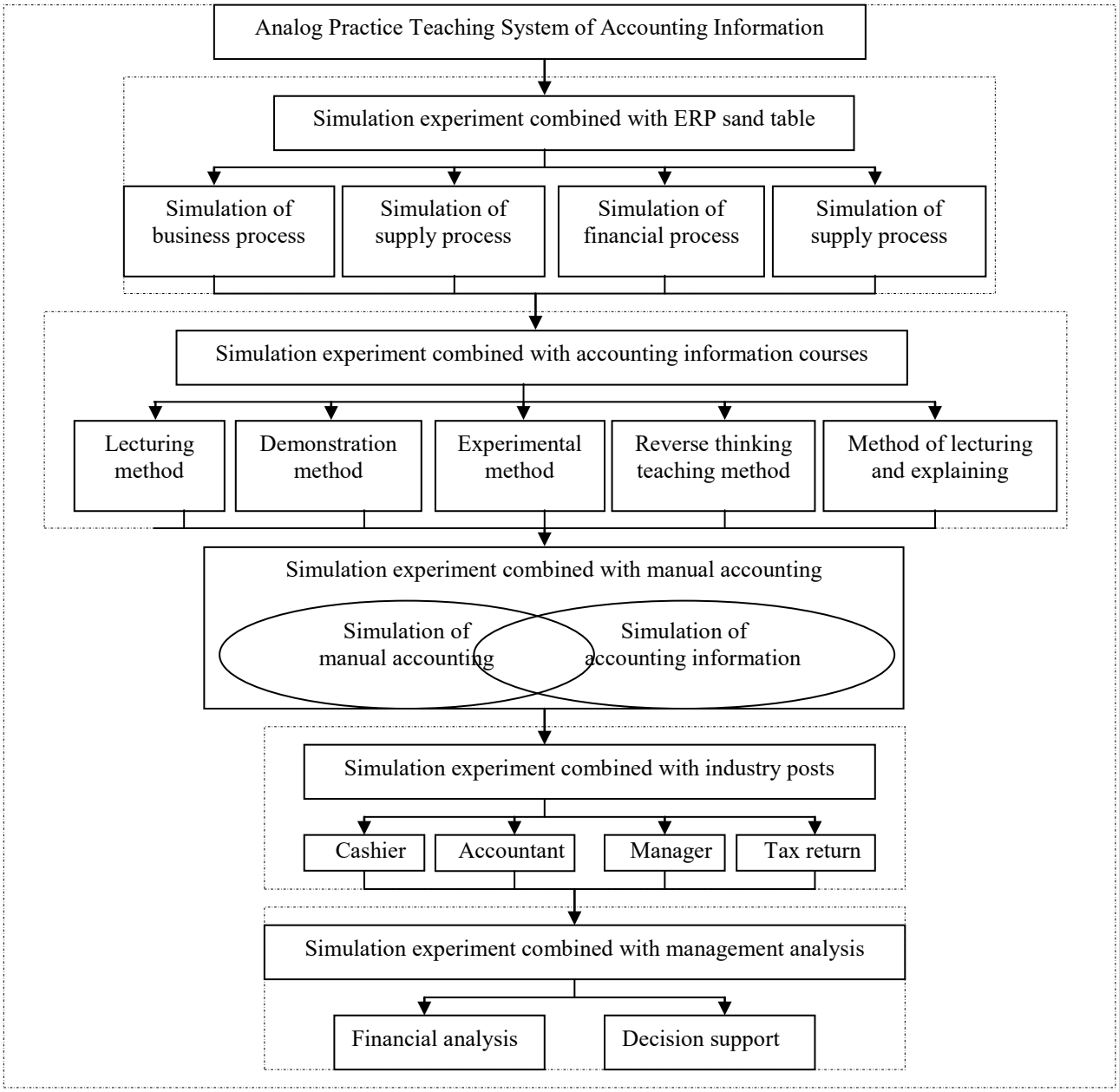

Fig. 1. "five combination" of the analog practice teaching system of accounting information

A. Simulation Experiment Combined with ERP Sand Table

Students who study accounting should first understand the business process of enterprises, the whole process of purchasing, production, sales and financial operation of enterprises. Only when they have a complete impression on the business process and supply chain can they have an intuitive impression on the relevant data and terms involved in accounting. The ERP sand table is a great tool for students to understand the business process and supply chain process of enterprises.

B. Simulation Experiment Combined with Accounting Information Courses

Students who come up with accounting information for the first time, have already acquired the basic knowledge of accounting and have basically completed the corresponding core courses of accounting specialty, but they are still unfamiliar with accounting information. Therefore, teaching should be combined with experiment, explaining should be combined with practicing, and classroom teaching and computer simulation experiment should be organically combined. The main characteristic of this stage is that the economic business volume is small, and the teaching and experiment are scattered and cross-conducted.

The purpose of this stage is to enable students to master the basic methods and theories of accounting information, to form a preliminary understanding of the operation process of accounting information, and to make students form a perceptual understanding of accounting information. In this stage, we can adopt many methods to teach practical training, such as lecturing, experiment, demonstration, reverse thinking and combination of explaining and practising.

Lecturing method is mainly to explain the accounting information knowledge points to the students.

Demonstration method is mainly that the teacher demonstrates the operation method of accounting software to the students through the computer.

The experimental method is mainly for students to conduct computer experiments in the computer room, learn and grasp the operation methods of accounting software.

The general operation sequence of the accounting software is to process the accounting business along the business process of "Initialization of Accounting System-Input Voucher-Account Book Processing-Report Formulation System Initialization-Report Formulation". "Reverse thinking teaching method" refers to the method of analyzing the causes of errors when the results of software operation are found incorrect in the process of operating the accounting information software, and checking errors according to the reverse steps in the normal processing sequences. For example, after completing the preparation of balance sheet, the balance sheet is found to be unbalanced. When analyzing the cause of the imbalance, the analysis and checking are performed one by one according to the opposite direction of the normal operation sequence of the accounting software, that is, check whether the report system initialization is an error → whether the account book processing is an error → whether the certificate entry is an error → whether the account system initialization is an error, until the cause is found and resolved. Reverse thinking teaching is the method and thought to master and solve the problems in the operation of accounting software, and it is an effective way to cultivate and improve students' ability to analyze and solve problems.

The whole teaching process is carried out in the computer room, which can be combined with lecturing and practicing. Students can also help each other in learning, which is conducive to improving the teaching efficiency and quality, so that students can grasp the knowledge points of accounting information courses more quickly.

C. Analog Training of Accounting Information Combined with Manual Accounting

Through the second level analog training that combined with accounting information courses, students have been able to operate the basic accounting information system skillfully. However, the relationship between manual accounting and accounting information accounting is still ambiguous, and the main differences between the two accounting processes are not clear. In order to deepen students' understanding of the relationship between manual accounting and accounting information, manual and computer accounting analog training can be arranged at the same time, that is, the third level of analog training. This level of analog training is best to share a set of simulation data with manual accounting training. This level is one step higher than the second level in both processing procedures and difficulty. The main technical problem in this stage is how to reasonably apply the processing method of manual accounting to the practical training of accounting information. At this stage, the simulation training is applied to all modules of the accounting information system, and the final result must be consistent with the manual accounting.

D. Analogue Simulation Training Combined with Industry Positions

After the analog training combined with manual accounting system, it can concentrate several weeks to simulate the actual operation of manufacturing enterprises, commercial enterprises, administrative institutions and other different industries in computer labs. In the experiment, we can design a set of relatively complete and complex analogue economic business, in which students hold different positions, such as cashier, accountant, supervisor, etc., and then rotate their positions. The main characteristics of this level are the fine division of labor, large business workload, and difficult simulation, which requires students to divide and collaborate, plan and complete the simulation training tasks in stages.

E. Analog Practice of Financial Management Combined with Management

The first four levels of simulation practice focus on accounting information, and the fifth level of financial management simulation focuses on the management and analysis aspects of accounting information. It can supplement and provide relevant basic information for students to use accounting software to conduct financial analysis on the basis of the above accounting.

IV. Application of Analog Practice Teaching System of Accounting Information in Colleges and Universities

At present, BOHAI University has applied the analog practice teaching system of accounting information, and the school has intensified its construction and invested in the establishment of relevant hardware facilities and software facilities.

A. Establishment of Hardware Facilities

There are three equipped laboratories related to accounting information. One is ERP sand table drill room, which is used for business operation simulation exercises. It has server, teacher machine, student machine, projector and other equipment and ERP sand table (physical and electronic sand table). An accounting manual training room, mainly used to performs single-item manual simulation, such as the filling and verification of original accounting documents, the filling of accounting vouchers, the registration of accounting books and so on. An ERP electronic laboratory that is connected to the campus network. It integrates the functions of Internet access, design, demonstration and development. It installs Yonyou

ERP-U8 software and Kingdee software, and equips with a variety of common office, programming, network and other multimedia teaching software and corresponding hardware facilities, to undertake the practical teaching of ERP software.

B. Establishment of Software Facilities

In terms of software facilities, schools should increase their investment in software, keep pace with the times and update software versions in time, increase their investment in practical instructors, arrange the school teachers for further study, or invite CPAs and corporate finance personnel to the school for regular guidance. The construction of hardware and software facilities of practical teaching effectively ensures the implementation and effect of practical teaching.

C. Results of Applying the Analog Practice Teaching System of Accounting Information

1) Design a Simulated Teaching System of Accounting Information for Individuals

According to the basis of students' learning and their knowledge of accounting information, we design five links of accounting information simulation system from low to high, from simple to complex, from easy to difficult.

2) Develop and improve students' ability to analyze and solve problems

Reverse thinking teaching is the method and thought to master and solve a series of problems in the operation of accounting software, and it is an effective way to cultivate and improve students' ability to analyze and solve problems.

3) Close docking with social demand for accounting information talents

The analogue simulation training combined with the industry posts simulates the actual industry and the actual post business of the enterprise, and the students are substituted into the actual work role, which is more in line with social needs.

4) Make the accounting information simulation more systematic

The original simulation system of accounting information is separated from manual accounting, and focuses on accounting, just to cultivate the primary operating ability. The project reform realizes the simulation training of accounting information combined with manual accounting, the analogue simulation training combined with industry posts and the simulation training of financial management combined with management, which makes the accounting information simulation and manual accounting system form an organic whole. More emphasis on management analysis, provides decision support for business managers and enhances students' management awareness and ability.

V. Problems and Shortcomings of the Application of the Simulation Teaching System of Accounting Information

A. Lack of Systematic, Scientific and Targeted Analogue Simulation Business

Only by establishing a systematic, scientific and targeted simulation business with social real enterprise simulation, can students be fully mobilized to learn analog practice of accounting information enthusiastically and ensure the capacity needs of the accounting information talents can be met. However, there is no such simulation business in the actual application process of the school, so it is an urgent problem to compile the simulation business manual of accounting information simulation practice.

B. The Links of Various Aspects in the Simulated Practice Teaching System of Accounting Information need to be Strengthened

In the process of simulation practice teaching, it is necessary to strengthen the connection and management of five levels of professional practice activities: the simulation experiment combined with ERP sand table, the simulation experiment combined with accounting information courses, the simulation training accounting information combined with manual accounting, the analogue simulation training combined with industry posts, and financial management simulation combined with management, further design simulation of teaching procedures and strengthens the ability of docking with the social needs of accounting information talents.

C. Lack of Teachers for Analog Practice of Accounting Information

At present, there are not many teachers who understand both accounting and computer in schools, which leads to the lack of teachers for the analog practice of accounting information, thus affecting the analog practice of accounting information. Schools should actively introduce talents, arrange school teachers to participate in training related to accounting information, improve teachers' practical ability and professional quality, and better complete the analog practice teaching of accounting information.

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