

Research on the Teaching method of Accounting Experiment under the Environment of ERP

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Abstract

Based on the results of relevant questionnaires, this paper analyzes the problems existing in accounting experiment teaching at present, draws lessons from the research experience of relevant scholars, puts forward the strategy of talent training based on ERP system, and puts forward how to configure experimental devices in colleges and universities. Some suggestions are put forward for the training of economic and management professionals.

Keywords

ERP environment; accounting information system; talent training.

1. Introduction

Accounting is a practical and highly technical subject. It is necessary to train applied talents to meet the needs of social development. At present, enterprises have basically realized the network of account processing, used accounting software such as tide, user, and so on, and the demand for accounting talents has changed from accounting, reporting to forecasting, decision-making, planning and analysis. It is necessary not only to have the knowledge of account processing, management and decision-making, but also to use the accounting information system to analyze and evaluate the resources. ERP system realizes the comprehensive management of finance and business, finance and supply chain, and sales chain, which has a profound influence on accounting work.

2. Problems in Experimental Teaching of Accounting Information System

The conclusion of the study proved to meet the needs of the research. A further 600 copies were distributed to all grade students majoring in economics and management in peripheral universities, and 520 copies were actually received, excluding 98 copies that were not answered and not fully answered, and 422 copies were recovered. Through an analysis of the structure of the questionnaire, the following issues were identified:

2.1. Students do not Have Enough Grasp of Accounting Manual Process

The questionnaire sets four options for students to master manual process: good command of accounting process and skilled operation ability; knowledge of theoretical process but no practical experience; only theoretical knowledge; no mastery. By collating the student questionnaires surveyed, the following results are obtained, as shown in figure 1:

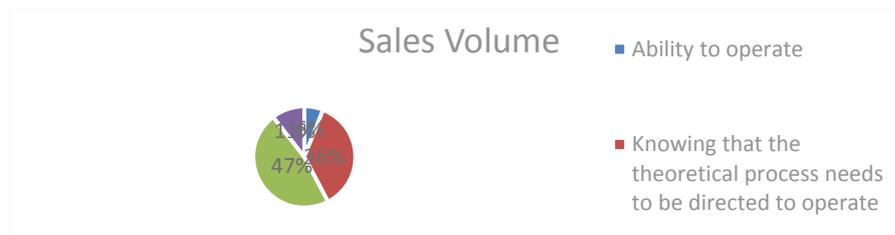


Fig 1.

The students who have a good grasp of the accounting and account processing process account for 5.98%. They have the ability to operate skillfully and can apply the theoretical knowledge to practice. 36.33% of the students who knew the theoretical process but had no practical experience needed other people's guidance to complete the related work. The students who have no practical ability to operate account for 47.2% of the students, expecting that the theoretical knowledge can be transformed into the work in the future; The memory of the theoretical process of accounting manual operation has been incomplete, and the theoretical knowledge has been forgotten. 10.50% of the students have no practical operation ability.

2.2. The Traditional Way of Explaining Has Been Questioned by Everyone

As for the teaching method of accounting experiment course, the questionnaire is set as follows: the teacher does not need to explain; the ERP background explains the accounting treatment; the teacher explains the whole process of account processing. The analysis of the questionnaire found the following phenomena: (figure 2)

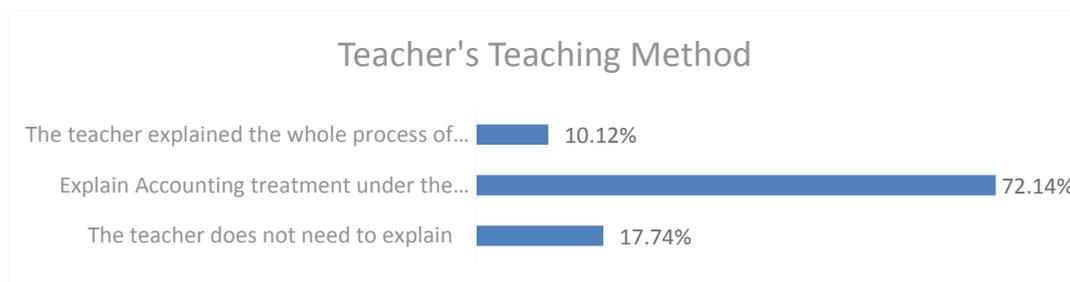


Fig 2.

The students who want to teach in class by the teacher account for 10.12%, and the teacher will explain each step of the accounting treatment in detail so as to be convenient to understand and master. Hope that the teacher will explain the case and let the students in the form of cases make sure that 72.14% of the students in the accounting process, and hope that the teacher in the background of ERP, combined with financial management and other aspects of knowledge, to group the students, respectively, as CEO, CFO, Finance director, production director and so on, let students really understand the normal operation of the enterprise, and the importance of finance to the enterprise.

Only 17.74% of students think they don't need a teacher to demonstrate in class, but guide them and solve them. Teachers can arrange the cases ahead of time, students finish ahead of time, teachers will only explain where they are not clear or dissenting in class.

2.3. Students do not Understand Deeply Enough

According to the students' understanding of the initialization conditions of the accounting information system, three options are set up: not understanding the initialization conditions; feeling that there is no need to understand the initialization conditions; and having a certain

understanding of the initialization conditions. The analysis leads to the following conclusions: (figure 3)

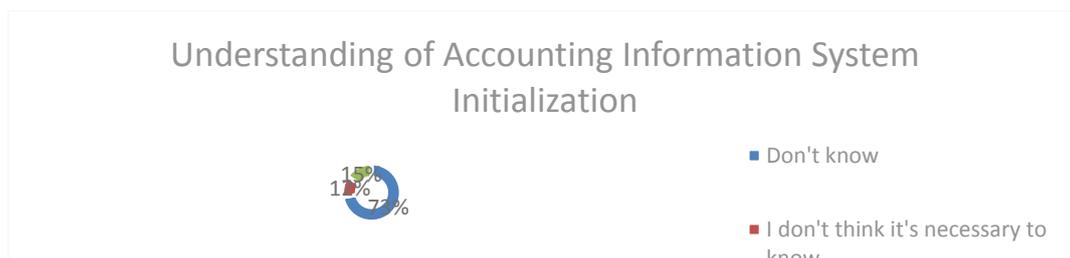


Fig 3.

According to the investigation results, it is considered that the implementation of ERP system is a very complicated system engineering. What is the function of setting the initialization condition of account? Will bring to the enterprise account processing what unclear students account for 72.43%. It is considered that the initialization of ERP system has little effect on account processing, and 12.16% of students do not need to know about it. The students who believe that they have a certain understanding of the initial test of accounting information system account for 15.41%.

2.4. Students' Understanding is not Comprehensive Enough

The overall understanding of the ERP system determines the effect of accounting practice under the ERP environment. The following options are set: ERP is not practical; ERP is an integrated system; ERP is a financial processing system, and the following options are set: ERP is very cumbersome and not practical; ERP is an integrated system; ERP is a financial processing system. The results of the analysis are shown in figure 4:

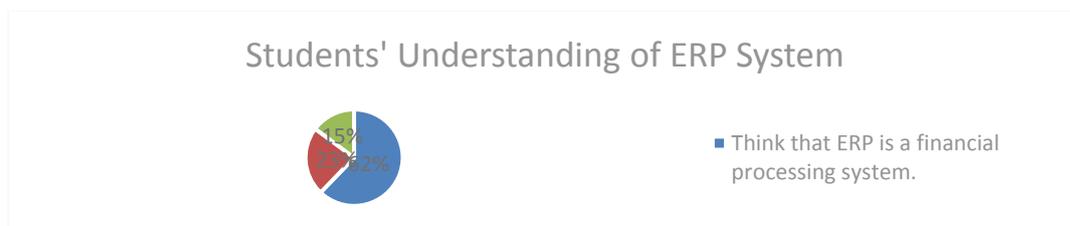


Fig 4.

The survey results show that the ERP system is the network of account processing system, and the students who turn their own manual accounts into electronic accounts account for 62.13%. Think that the ERP system is very cumbersome, not as easy to handle their own manual students account for 23.12%. It is considered that the ERP system is an integrated system, and 14.75% of the students associated with other business units through ERP will be in their own finance department. It can be concluded that the students lack a comprehensive understanding of the ERP system, and it is difficult to understand the role and position of the financial information system in the ERP system.

3. Innovation of ERP SYSTEM Application

3.1. Novel Design

ERP lab design is novel and interesting, need to group students, each group has five to seven roles, play the roles of CEO, marketing director, production director, finance director, supply

director and so on, to form the basic enterprise architecture. Each group makes a decision-making analysis for the name of its own enterprise, through interaction among its members, with a view to achieving different performance in the market under the same financial situation.

3.2. Wide Coverage

The manual simulation experiment of accounting can make students understand the whole process of business processing, but it lacks the cultivation of students' comprehensive ability. However, the ERP experiment is aimed at the business of an enterprise, which involves all aspects of the enterprise. From the formulation of the enterprise's management strategy, product input and development, equipment and materials procurement, to production capacity planning, material demand planning, capital demand planning, analysis and prediction of the three major reports. Students have learned the knowledge of business management to make full use.

3.3. Saving Experimental Teaching Resources

The students involved in the ERP experiment need to have the knowledge of management, accounting, marketing and human resources, because the ERP experiment emphasizes the intensification and synergy in the fields of supply, production, sales, finance and so on. It is an integral part of the daily operation of the enterprise.

3.4. Enhance the Sense of Collective Honor

In the ERP experiment, students are divided into groups, each of which is a company in which students hold different positions. In the experiment, the students are in their jobs and cooperate with the students representing other departments. In their respective roles, they fully understand that the good operation of the enterprise can not be separated from the coordination and cooperation of the various departments.

4. Design of Laboratory Configuration in ERP Environment

4.1. A dedicated Simulation Laboratory

According to the actual layout of the accounting finance department, each group is equivalent to a finance department, which includes positions such as cashier, billing, accounting, cost accounting, general ledger accounting and chief accounting, and configures manual oral paper. Accounting discipline chapter and other necessary tools to enable students to practice with a simulated real operating environment.

4.2. Install Accounting Software

The laboratory can be configured with 1-2 servers and multiple sites. The selection of accounting software can be considered to select mature commercial software with large market share, such as Yonyou, Kingdee, ERP system, etc., and upgrade them in a timely manner.

4.3. Equipped with Multimedia Teaching System

The system includes a computer for teachers, a video presenter, a video recorder, a video converter, a video switch, a television set, etc.

5. On the Construction of Teaching under the Environment of ERP

5.1. Repositioning the Goal of Accounting Experiment Teaching

Accounting is a strong applied discipline, and the setting of the training target for accounting talents in colleges and universities should be to cultivate the students who meet the needs of the society, have strong professional knowledge and ability, and have high comprehensive quality. Applied accounting talents with certain learning ability.

5.2. Constructing Accounting experiment Teaching based on ERP

With the development of the market economy, the enterprise basically realizes the accounting information, and more and more enterprises use the ERP software to deal with the daily affairs. ERP is an advanced and powerful tool in the enterprise management, which provides a powerful platform for the enterprise to strengthen its own investment and financing management. In order to meet the needs of the society, the university should carry out the change in the construction of the accounting experiment teaching system, and integrate the advanced idea of the ERP system into the experimental teaching. The awareness of the students is increased, so that the students realize the important role of the accounting information in the daily operation of the enterprise through the experiment. The framework of the accounting experiment teaching system is as follows:

After the undergraduate students have finished the course of basic Accounting, they will set up basic accounting experiments. The main contents include accounting vouchers, books of account, knowledge of statements, writing of vouchers, general ledger, detailed ledger, and compilation of a summary list of subjects. The preparation of balance sheet, profit statement and cash flow statement. Mainly in manual form, the class is a month.

After the end of the first semester of the second school year, the ERP sand table simulation experiment is set up. The main contents include the knowledge of enterprise supply, production, sales and so on, and how to carry out the business activities according to the accounting information. This experiment needs the laboratory, equipped with the corresponding ERP experimental equipment, the class is a week.

After the end of the second school year, the students have basically acquired the knowledge of financial accounting, set up the financial accounting experiment and the accounting information system experiment, the main content includes the accounting work such as the confirmation of accounting elements, measurement, report and so on. Use the function module of financial system to produce accounting information. This experiment requires a laboratory equipped with a computer with financial information system software for a month.

After the end of the first semester of the third school year, a financial analysis experiment and a cost accounting experiment will be set up. The main contents include the analysis of the business risks of an enterprise by using financial statements, the prediction of the enterprise's operational ability, profitability, and development ability, etc. Clarify the cost accounting process of the enterprise. This experiment requires a laboratory equipped with a computer with financial information system software for a month.

After the end of the third school year, the course design of ERP sand table simulation countermeasure is set up. The main contents include putting forward the market rules and business operation rules, setting up the initial state, and carrying on the operation competition of the virtual enterprise. The evaluation software was used to evaluate each group scientifically and combined with the management practice and business management theory of each group. This experiment requires a laboratory equipped with a computer with financial information system software for a month.

After that, school-enterprise cooperation should be carried out, and students' vision should be further expanded through school-enterprise union. Schools should conduct extensive cooperation with enterprises, evaluate students' learning achievements over the past four years, and issue certificates of qualification. According to these qualifications, enterprises can accept outstanding students to practice in enterprises. Students are truly exposed to the true financial processing and operational processes of the enterprise.

6. Conclusion

In order to train the students of accounting major to engage in the actual work ability of this specialty, cultivate the knowledge applied talents, only inculcate the basic theory knowledge and the specialized theory knowledge to the students is not enough, we must grasp the core of practical teaching. Set up accounting experiment course under the environment of ERP to provide students with perceptual understanding of accounting and financial theory, train students' ability to think about problems, analyze problems and solve problems, and improve students' creative thinking and practical hands-on ability. In the process of training students, the financial colleges and universities pay more attention to the education of the theoretical knowledge, and often ignore the students' understanding of the whole operation process system of the enterprise and the financial affairs. In order to cultivate comprehensive and high-quality talents, colleges and universities should comply with the requirements of the times, strengthen the construction of experimental infrastructure, and other practical needs such as perceptual understanding of the processing process.

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