

# Research on Reform and Innovation of Accounting Manual Training

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## Abstract

**This paper investigates the present situation of the accounting practice, and points out the problems existing in the manual practice of accounting. Combining with relevant work experience and drawing lessons from other people's research , this paper puts forward the concrete measures to improve the accounting practice Training content, increase the sub-industry accounting comprehensive training , improve the teachers' courseware and the overall use of writing skills, reform teaching methods and assessment form, timely update training materials.**

## Keywords

**Accounting manual simulation practice, Practical ability, Teaching method.**

## 1. Introduction

Accounting is a strong practical discipline, accounting professional training of accounting students must accept every accounting professional practice, in order to better students' professional skills training.

There are many problems in the construction of accounting teaching system for graduate students in our country, such as the lack of a complete system in practice, especially the practice teaching is attached to the theory teaching. There is no separate accounting training system, which makes the students' poor practical ability to operate. Therefore, how to make up for this flaw, to enhance the practical ability of postgraduates in accounting, to change the mode of practical teaching, and to fully mobilize the enthusiasm and initiative of students in order to construct a scientific practical teaching system, should be taken seriously by accounting teachers in colleges and universities. Reforming and innovating accounting manual training is an inevitable choice to improve the practical ability of graduate students in accounting at the present stage.

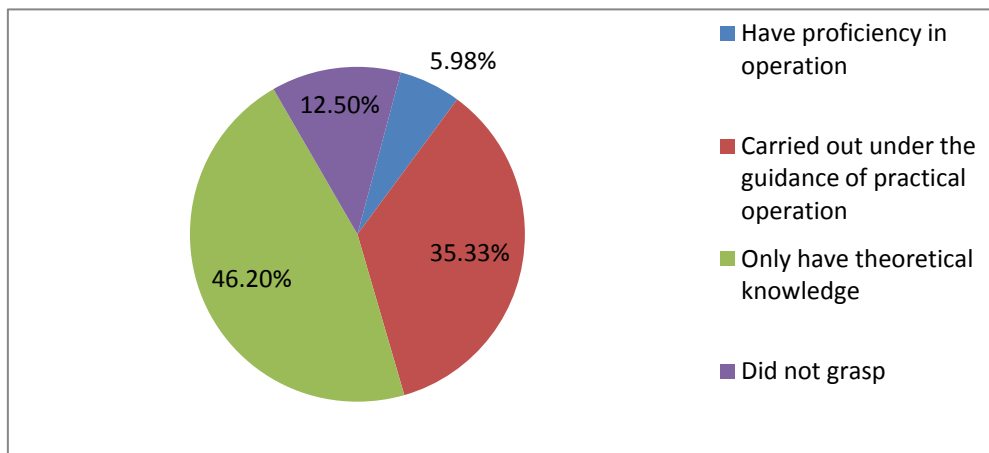
## 2. Statistical Analysis of Research Results

From accounting master's grasp of the accounting manual process, the need to set up an accounting manual training, teaching methods, the use of courseware, teaching materials, operations, teachers and students exchange mode. This is a few blocks to my school accounting professional conduct research in graduate school, the results are as follows:

### 2.1. Students Grasp the Accounting Manual Process

The mastery of accounting manual processes is shown in Fig.1. In the survey of accounting graduate students, 5.98% of students can well grasp the accounting manual account flow, with proficiency in the ability to apply theoretical knowledge to practice; 35.33% of the students knew the theoretical process but did not practice the operation experience, they need other people's guidance to complete the relevant work; 46.2% of the students only study in theory and do not have practical ability to operate, expecting that the theoretical knowledge can be transformed into future work; 12.5% of the students have no memory of the theoretical flow

of accounting manual complete operation, the theoretical knowledge of the forgotten situation, there is no practical ability to operate.



**Figure 1:** Students grasp the accounting manual process

Through the survey found that most students have a good grasp of theoretical knowledge, but the practical ability is unsatisfactory. Accounting manual training for the improvement of this situation has played an important role. The implementation of this mode of training can improve the practical ability of postgraduates in accounting so that students can better adapt to future work.

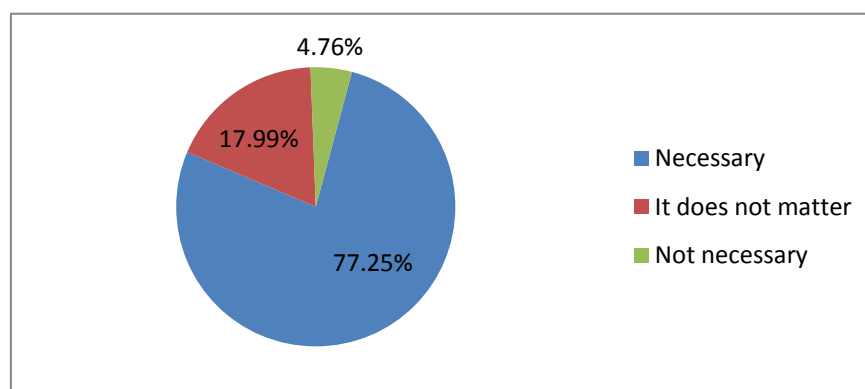
### 2.2. Students to Open Accounting Manual Training Attitude

The attitude of students to setting up manual training in accounting is shown in Fig. 2.

About accounting manual training, 77.25% of accounting graduate students think it necessary to set up during the school. They think that the systematic training in practical training class and the combination of theoretical knowledge and practice can help them integrate into their work as soon as they graduate.

17.99% of students think it does not matter, they think that if the school did not open accounting training, you can go to business internships to enhance their practical ability to achieve the same effect.

4.76% of students think there is no need to set up accounting training specifically. They think that schools are basically set up manual accounting training of industrial enterprises, not necessarily apply to future work, such as formally to participate in the work, you can slowly grope in the study, targeted to learn the accounting profession in the field of accounting manual processes.



**Figure 2:** Students to open accounting manual training attitude

The survey results show that most students still hope to be able to combine theory with practice through systematic teaching of professional teachers in the classroom and enhance their practical abilities.

### 2.3. Teaching Methods

The teaching method is shown in Fig.3. For classroom teaching, 7.14% of students like to be taught in the classroom by teachers. Hope that teachers through the case of accounting manual training process fully demonstrated again, explain each step in detail to facilitate its understanding and control.

82.14% of the students favor teachers explain the theory, students participate in the case discussion, form a group for scenario simulation training. That is, according to the enterprise financial management and accounting methods to organize practical training teaching, the introduction of accounting business case, the students will be grouped rotation, one by one to complete the cashier, accountant, chief accountant, chief financial officer and other positions on the accounting business case processing, and work with each other to experience the role of different levels of professional people, cultivate the sense of professional responsibility, experience the basic quality of occupation.

Only 10.71% of students think they do not need teachers for classroom demonstration, only to guide and solve problems. Teachers can let the case arranged in advance, the students completed in advance, teachers in class only do not understand or objection to explain.

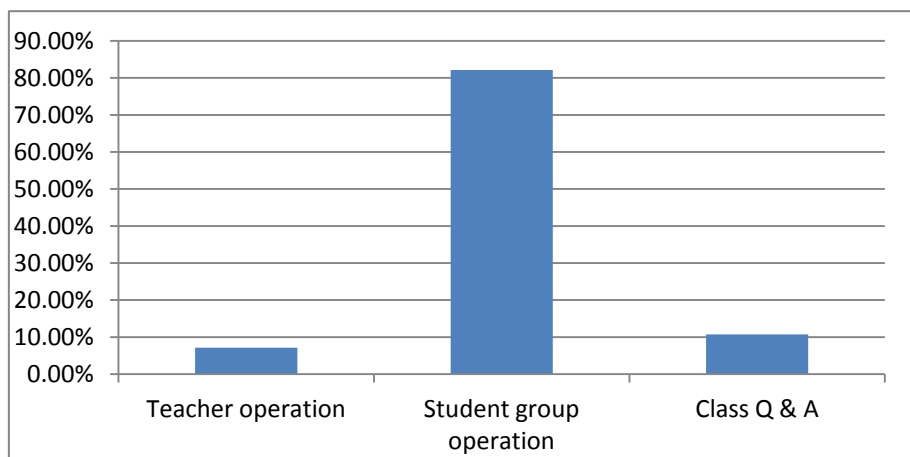
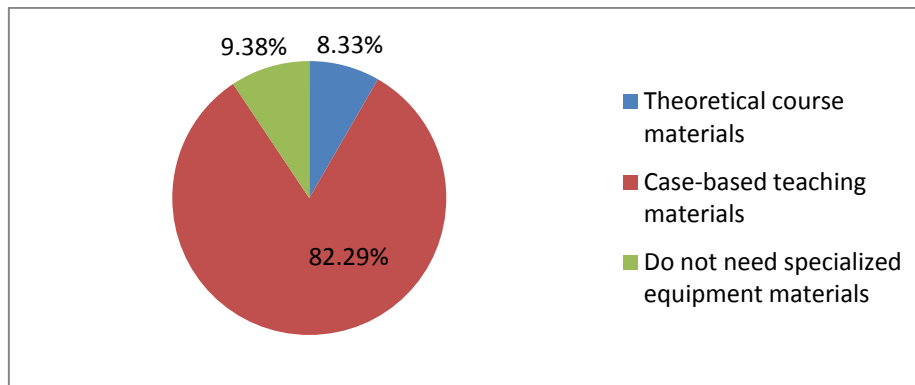


Figure 3: Teaching methods

### 2.4. Supporting Materials

About supporting materials shown in Fig.4. About the use of teaching materials, 8.33% of students think that the current theoretical teaching materials can still be used; 82.29% of students think that should be equipped with accounting manual training materials, should be explained as the main case; 9.38% of students think that through the Internet to find relevant cases Exercises, no need to give accounting manual training courses equipped with specialized materials.



**Figure 4:** Supporting materials

After this questionnaire survey, we learned about the setting of accounting training in seven aspects, and learned about the students' opinions on all aspects of accounting manual training. This provides a lot of information for our teaching reform on this training.

### 3. Current Accounting Manual Training Problems

Using the questionnaire method, we get a series of problems existing in the accounting manual simulation training session, and summarize the problems as follows:

#### 3.1. Accounting Simulation Training Content is More Limited

According to the survey, students do not support the establishment of manual accounting practice, mainly due to the limitations of the accounting simulation training content, are basically manufacturing enterprises. At present, the employment direction of graduates covers real estate, service industry, banking and other industries, training contents can no longer meet the needs of students.

#### 3.2. Teaching Materials Lags

The economy is developing more and more rapidly, and the rate of updating and updating of knowledge is also getting faster and faster. In particular, the norms and rules of the accounting discipline are often adjusted, which requires us to continuously update our "knowledge base" and improve and enhance ourselves. Similarly, the accounting training materials should be closely followed the situation, the theoretical basis and case studies to update and supplement. However, at present, the teaching materials of colleges and universities often adopt the same for many years, and the content updating speed is slow, which has a negative impact on teaching.

#### 3.3. Lack of Communication between Teachers and Students

University classrooms are not fixed, not like primary and secondary schools, teachers will often walk around the classroom, there are many opportunities to communicate with students. University teachers often give hundreds of students at the same time classes, cannot take into account the needs of each student, this approach from the root causes of the interaction between teachers and students to reduce the general lack of exchanges between teachers and students.

## **4. Reform Accounting Manual Training Suggestions**

### **4.1. Improve Students and Teachers on the Importance of Practice Understanding**

In view of the extremely practical nature of accounting major, we must recognize the important role of teaching in practice from the ideological point of view. In addition to increasing the proportion of practical time in the total hours in the talent cultivation program, in teaching organization and management And other aspects should be treated the same with the theory of teaching. Teaching theory and practice will be combined, rather than simply to cultivate practical ability. In the meantime, in the teaching of practice, teachers should guide the students correctly, improve students' emphasis on practical aspects and the strict requirements in teaching, so that students can really gain teaching through practice.

### **4.2. Broaden the Content of Accounting Simulation Training, Increase the Comprehensive Accounting Training of Sub-Sectors**

According to the survey of graduates' employment situation, the employment channels for graduates are mainly small and medium-sized enterprises, and cover industrial and commercial enterprises, real estate, service industries and banks. A single manufacturing enterprise as an object of simulated accounting training can not meet the needs of society. Therefore, in addition to industrial enterprises, accounting and simulation training should also be involved in business, service industry, real estate, transportation and other industries so that students can adapt to meet the needs of accounting professionals in a number of industries after graduation. According to the accounting content of different industries chosen by students, we can carry out skill training in accounting profession so that students can receive more comprehensive training so as to better meet the needs of enterprises.

### **4.3. Improve the Comprehensive Use of Courseware and Blackboard Skills**

On the courseware and the blackboard, the teacher's practice is often a combination of the two taught. Because of the advantages and disadvantages of both, it should be combined with the advantages of both, the use of courseware to explain business processes, combined with the board will be better, which the teacher's physical strength, courseware production ability and explain ability have higher requirements.

### **4.4. Expand Channels of Communication between Teachers and Students**

The exchange of students and teachers takes time, and teachers often leave after class. There are many ways for students and teachers to communicate, but they all take time and energy. Currently, our school mainly depends on teachers' feelings and responsibilities. On the exchange of students and teachers, teachers can also fully access to the trust of students, for students to understand, to help structure life, study, career planning. It is perhaps better for teachers to further improve their teaching quality and understand the students' dynamics. And is the necessary way.

## **5. Conclusion**

Accounting manual simulation internship is a bridge linking the theory and practice is to train students to adapt to the needs of the community the first step, but to do this internship, only by continuous practice and exploration, the real practice of the characteristics of hand-embodies, let students During the school will be able to simulate the actual process of corporate finance in order to allow students to engage in financial work after graduation has a solid foundation.

My account accounting manual simulation practice has been opened up, and achieved some results, cultivate a group of students with practical ability. During the 21 years of internship, we also found some problems and constantly tried to improve. In the future, we will retain the advantages, improve the deficiencies, and give full play to the practical teaching Teaching role, in order to achieve the goal of training accounting professionals to do more.

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