

Application of Project-Based Teaching in Practical Teaching of Manual Accounting Simulation

Jie Li

Xing An Vocational and Technical College, Ulanhot, Inner Mongolia, 137400, China

Abstract: In this paper, the author explained characteristics of project-based teaching in practical training of manual accounting simulation, and clarified significance of project-based teaching in accounting simulation teaching and relevant application researches based on analysis on comprehensive manual accounting simulation. Also, to improve effects of project-based teaching in manual accounting simulation courses, teachers need to pay attention to multiple questions during the application.

Keywords: Project-Based teaching; Practical training of manual accounting simulation; Application

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1. Introduction

Practical training course of manual accounting simulation is a required course for accounting major in colleges and universities, and plays a role of connecting link for students development, which does not only facilitate students to reinforce their basic knowledge about accounting, but also helps them to better understand accounting practices. The application of project-based teaching in practical training teaching of manual accounting simulation can improve combination of theories of accounting teaching and practical operation ability, and fully enhance adaptive ability of students majored in accounting in their future career, which is not only beneficial for promotion of market and economic competitiveness, but also for steady social development in China.

2. Project-Based Teaching

Project-Based teaching is a complete teaching activity done by teachers and students through joint implementation of a complete project works. From the analysis on the project-based teaching process in Figure 1 we can see that project-based teaching features in practicalness, autonomy, expansibility, integrity and openness We can also know from analysis on project-based teaching flow chart that project-based teaching needs effective communication and cooperation between teachers and students, where

teachers lead and students are real learning subject. The application of project-based teaching in practical training of manual accounting simulation can not only improve course teaching effects of teachers, but also enhance students' independent learning ability and innovation ability. Therefore, it is of great realistic significance to reinforce the application of project-based teaching in practical teaching of manual accounting simulation.

3. Significance of Application of Project-Based Teaching in Practical Teaching of Manual Accounting Simulation

3.1 Facilitate Students to Accept the Theoretical Knowledge on Accounting

The application of project-based teaching in practical teaching of manual accounting simulation is conducive to improving students' ability to accept theoretical knowledge on accounting. The project-based teaching is an exploration-based teaching mode, which can cultivate not only students' ability for self-analysis and solving actual problems, but also their innovation awareness and ability. The application of project-based teaching in accounting teaching can facilitate students to learn about theoretical knowledge about accounting and better convert the obtained theoretical knowledge into practical competence, thus improving their ability to adapt to the society. With project-based teaching, students can independently com-

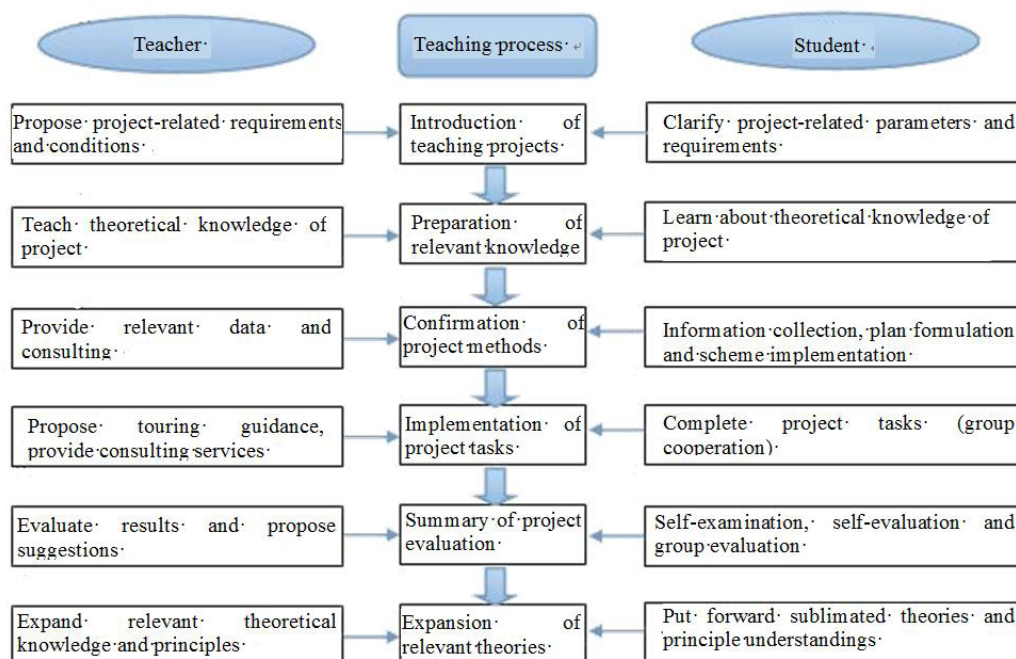


Figure 1. Project-Based Teaching Process

plete a project, and gain happiness and satisfaction during the process. Meanwhile, this teaching mode can also reinforce cultivation of students' innovation spirit and exploration independence. They will actively inquire teachers and students to solve timely after encountering with problems that they cannot solve promptly, thus drawing students closer to students and teachers and promoting comprehensive development of students.

3.2 Motivate Students' Learning Initiative

The application of project-based teaching in practical teaching of manual accounting simulation can effectively motivate students' learning initiative. What is different from traditional teaching mode is that students are learning subject in teaching, which can better cultivate students' ability for self exploration and active practice. Therefore, such teaching mode can motivate students' learning interest, and enable them to independently complete learning tasks. Teachers are required to intensify rational arrangement of teaching contents in accounting teaching, assign pending problems to students in the form of project and ask them to complete independently, and enable students to truly get engaged in project collection, project design, project implementation, project completion and other links, which can not only practice students' practicing ability, but also reinforce their basic knowledge on accounting. Students have to correctly understand the knowledge expressed in the project while implementing the project, and keep cultivating their ability to solve and analyze problems.

4. Research of Application of Project-Based Teaching in Practical Teaching of Manual Accounting Simulation

4.1 Teaching Contents and Targets of Practical Teaching Course of Manual Accounting Simulation

The teaching contents and targets of practical teaching course of manual accounting simulation are directly related to the application of project-based teaching in practical training of manual accounting simulation. Teaching contents of the course mainly include financial accounting for business transaction and understanding of management environment during the real enterprise business process. Teaching aims at enabling students to truly master responsibilities for each post in accounting, such as basic skills for cashing, accreditation, bookkeeping, review, tabulation, etc., improve basic qualifications for accounting, actively master basic theories on accounting, be proficient in applying basic methods and skills for financial accounting (setting accounting titles and accounts, double entry, filling in and reviewing accounting vouchers, registering accounting books, cost accounting, property verification, formulating accounting statement, etc.), reinforce understanding to accounting post process (as shown in Figure 2), and independently complete daily accounting works.

4.2 Project Design

As an important premise and basis for applying project-based teaching mode in practical training of manual

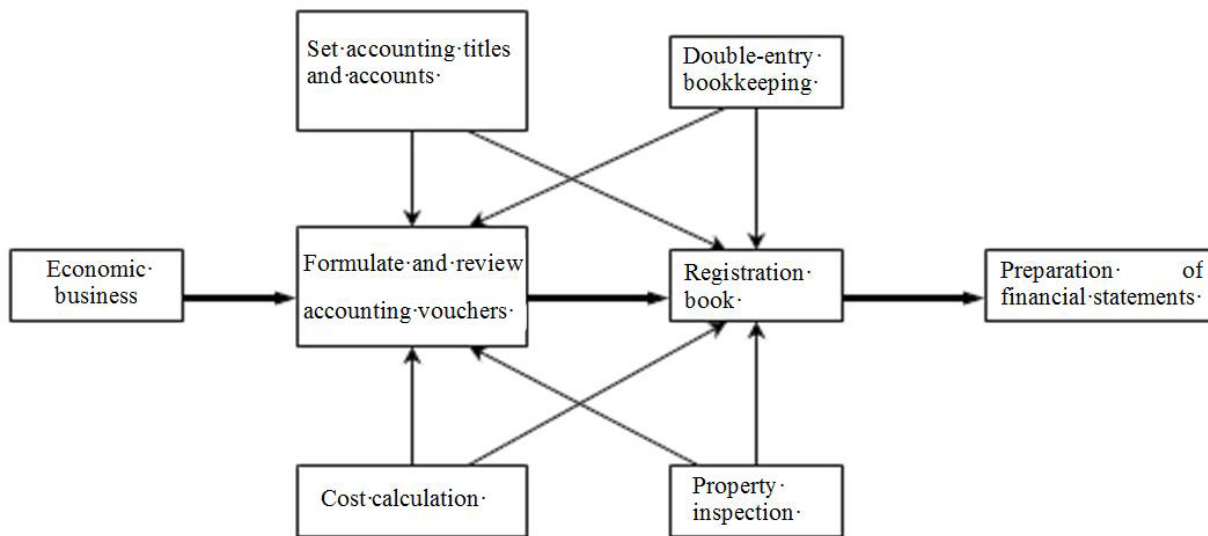


Figure 2. Accounting Post Flow Chart

accounting simulation, project design directly influences effect of project-based teaching. Teachers from vocational colleges shall adhere to principles of competency base and individualized teaching, carefully teach to students and make sure that the project proceeds correctly. Based on the above, teachers shall reinforce learning and study of teaching materials, clarify key and difficult points, intensify integrated analysis on teaching resources, clarify suitable contents of project-based teaching, make teaching courseware, exhibit teaching contents with video or pictures, deepen student's learning, and lay a solid foundation for their project practice. Meanwhile, teachers shall clarify project-based teaching rules, reinforce formulation of working procedures and steps, group students based on their personal characteristics, and refine working tasks and obligations for each post, thus ensure orderly proceeding of project-based teaching.

4.3 Project Implementation

Project implementation is a process of implementing practical teaching of manual accounting simulation. Teachers are required to fully utilize multimedia software for teaching, carefully set key points and targets of project implementation, introduce in research topic based on specific conditions, and require students to carry out activities as planned in course teaching. Each group member shall exert their strengths and brainstorm to make sure to effectively finish the working tasks of their project posts, and make corresponding records and gain experience in solving problems. To promote comprehensive development of students and enhance their professional accounting skills for multiple posts, it is necessary to actively implement work-shift systems in project-based teaching where students play different roles in turn, to provide them with a

platform to exhibit themselves in an all-round way. In this process, teachers shall reinforce attention and monitoring to multiple aspects of implementing practical training of manual accounting simulation by virtue of their leading role, timely answer questions, provide local guidance at right time and place, reinforce smooth proceeding of the project, and improve efficiently and quality of project-based teaching.

4.4 Project Exhibition

Exhibition of achievements of project-based teaching is diversified to a certain extent, and such achievements in this practical teaching of manual accounting simulation are mainly composed of accounting vouchers and accounting books in a certain month of one simulated enterprise, financial statement in that month and other accounting documents for filing and management. Exhibition of project achievements can not only realize teaching feedback and evaluation and reinforce overall mastering of project-based teaching, but also facilitate effective communication among students, expand their thoughts and actively lead students to improve their leaning weakness.

Project-based teaching plays its role in accounting teaching by realizing specific project tasks one by one. By participating in project tasks, students can get more experiences. Therefore, after completing project tasks, teachers shall actively organize students to make relevant evaluation and summaries about their learning achievements, to enable each student to summarize the problems encountered and experiences and lessons learned during task execution. At the same time, students can share their experiences during this process, which can not only promote mutual learning among students and their better develop-

ment, but also enhance effects of project-based teaching. By independently completing project tasks, students can obtain sense of happiness from success, thus making them more satisfied and pay more attention to learning.

5. Notice of Application of Project-Based Teaching in Practical Teaching of Manual Accounting Simulation

5.1 Actively Improve Teachers' Teaching Competence

During project design, it is necessary to reinforce considering actual conditions and psychological characteristics of students, and applying multiple teaching modes and skills in a flexible way. Only by doing this, can we effectively reinforce control on course teaching and organization management, and fully utilize modern teaching technologies to improve efficiency of practical training of manual accounting simulation. Meanwhile, to better confirm an effective project-based teaching mode, teachers shall intensify their understanding to objective conditions, students' demands and teaching purposes, deeply study teaching materials used in project-based teaching, reinforce introspection to their teaching behaviors, and keep improving their teaching competence. In the aspect of project design, teachers shall control both quality and quantity, and regard this as an auxiliary link in the course teaching while implementing, thus improving students' understanding to course teaching contents; in the aspect of project design content, design contents shall be targeted to a certain extent, and highlight key and difficult points of course teaching; for project design mode and method, a certain flexibility is required, so that students can freely discuss project implementation and create an excellent teaching environment, thus improving students' absorbing of basic knowledge. While designing projects, teachers shall play their role of leading, take students as learning subject, and organize mutual discussion to keep optimizing project design.

5.2 Intensify Coordination Between Teachers and Students

While implementing and completing projects, students will sure encounter with various problems. At this time, teachers shall fully coordinate with teachers, and provide relevant guidance for students. For students at different levels, teachers shall provide guidance at different levels and in different modes to enhance guidance pertinence. Project-based teaching is designed to enable students to actively discover knowledge and improve their practicing skills. Therefore, teachers shall intensify their control on implementation degree of project-based teaching and correctly lead students to correctly treat their learning.

Appropriate guidance from teachers enables students to better understand theoretical knowledge on accounting. Meanwhile, students can better cultivate their innovation ability and practice level during the guidance, and expand their thoughts to solve actual problems.

The process of teachers answer questions from students can fully reflect the unrealized teaching targets in project-based teaching. Therefore, teachers shall reinforce supplementation and completion of teaching targets. Although project-based teaching is based on students, the coordination between teachers and students cannot be neglected, and the project shall be proceeded smoothly under mutual leading of the two parties.

6. Conclusion

In this paper, the author has clarified the vital function of project-based teaching in practical training of mutual accounting simulation through analysis on characteristics of project-based teaching, significance of project-based teaching in practical training of mutual accounting simulation and application researches. Therefore, to better improve effects of practical training of mutual accounting simulation, vocational colleges shall intensify application of project-based teaching from multiple aspects. Only by doing this, can practicing competence of students majored in accounting in vocational colleges in China be improved, and adapt to social development in a faster way.

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