

Improvement of Accounting Practice Teaching System in Universities Based on ERP

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Abstract: *With the development of information technology, the accounting practice teaching system in universities needs to be continuously improved to meet the social demand for talents. This paper puts forward a perfect plan of college accounting practice teaching system based on enterprise resource planning (ERP), and explores the effect of practice teaching. The results indicate that the improvement of the ERP based accounting practice teaching system in universities can effectively improve students' practical operation and problem-solving abilities, enabling them to better adapt to the needs of the job market.*

Keywords: *ERP; Accounting in Universities; Practical Teaching; Teaching System; Improve the Plan*

1. Introduction

The practical teaching of accounting majors in universities has always been a top priority in educational reform. However, due to the disconnect between accounting practice teaching and the financial management system of enterprises, students often only stay at the theoretical level and lack practical operational experience. Therefore, this article proposes a comprehensive plan for the ERP based accounting practice teaching system in universities, aiming to strengthen the combination of theory and practice, improve students' various abilities, and adapt to the demand for talent in the job market.

2. The Concept and Application of ERP

2.1 Concepts

ERP is a comprehensive management and optimization of enterprise resources by integrating data from various departments and business processes. Enterprise resources are a collective term for personnel, materials, finance, information, and other aspects. The ERP system includes various contents such as finance, procurement, marketing, enterprise output, internal personnel management, etc. It can to some extent promote efficient resource optimization and management of enterprises, strengthen their development speed and competitiveness in the market.[1]

The MRP system is mainly designed to address production planning and material requirements, and later gradually developed into a more comprehensive ERP system. Nowadays, ERP has become one of the core contents for various enterprises to promote information construction, and many enterprises regard it as a necessary means to enhance their competitiveness.

At the same time, enterprises can achieve information sharing, process collaboration, and real-time monitoring and adjustment of business processes through ERP. ERP system can also provide comprehensive data support to help enterprises carry out decision analysis and business forecasting. In addition, the implementation of ERP systems can standardize enterprise management processes, improve business quality and efficiency, and reduce costs and risks.

2.2 The Application of ERP in Enterprise Accounting Work

2.2.1 Improve the accuracy of financial data

The ERP system can automatically record the financial data of the enterprise and store it in the same database, reducing errors and duplication during data entry. This can improve the accuracy of financial data and avoid the risk of errors caused by manual operations.

2.2.2 Improve work efficiency

The ERP system can automatically complete some tedious tasks, such as generating financial statements and settling accounts.[2] These tasks can be automatically completed by the system, reducing manpower and time costs, and improving work efficiency.

2.2.3 Unified management of accounting business

The ERP system can centrally manage the accounting business of enterprises, including account management, report generation, etc. This can unify the management of accounting business, avoid the dispersion of data in different departments, and reduce the problem of information silo.

2.2.4 Strengthen internal control

The ERP system can provide enterprises with rich permission setting functions, and can finely control access to sensitive data within the enterprise, including access permissions, data operation permissions, data viewing permissions, etc. for different users. This ensures that only personnel with corresponding permissions can access sensitive data, avoiding the risk of internal fraud and data leakage.[3]

2.2.5 Support enterprise decision-making

As one of the important tools for enterprise management, ERP system can not only coordinate the work of various departments in the enterprise, improve work efficiency, but also generate various financial statements and analysis data, providing important decision-making references for enterprise management. For example, automated data collection, processing, and storage functions can accurately record the financial data of a company, including financial statements, income and expenditure details, balance sheets, etc., enabling real-time monitoring and analysis of data, which helps management understand the financial situation of the company.[4]

3. The Application Status of ERP in Accounting Practice Teaching in Universities

At present, enterprise management methods are far superior to traditional management. The traditional manual accounting processing can no longer meet the requirements of enterprise informatization. ERP, as an integrated information solution, can integrate information from various departments within an enterprise, achieve information sharing, and improve management efficiency and decision-making level.[5] ERP is also widely used in accounting practice teaching in some higher education institutions, and its current application status is as follows:

Firstly, many universities lack comprehensive ERP systems, resulting in stagnant practical teaching on campus. Universities need to choose ERP systems based on their own characteristics, but some universities simply borrow external systems without considering their own actual situation, which cannot meet the needs of practical teaching.

Secondly, some universities' ERP versions are too old and have not been updated and iterated in a timely manner, and modern information technology methods such as data analysis and statistics have not been fully utilized to simulate real financial systems. This makes it difficult for students to understand the practical application and value of ERP in practical operations.

Thirdly, practical teaching teachers do not have a deep understanding of the practical application of ERP, resulting in the inability to guide students to better use ERP. Many teachers lack experience and knowledge in the practical application of ERP, and are unable to guide students to apply ERP to practical business, resulting in insufficient improvement of students' practical operational abilities.

Fourthly, the imperfect evaluation system for practical teaching is also one of the main reasons. Universities need to follow the development of the times and increase the creation of ERP practical teaching evaluation mechanisms, in order to comprehensively and objectively evaluate students' ERP application abilities. However, currently some universities lack a comprehensive evaluation mechanism to comprehensively evaluate students' ERP practical abilities, resulting in insufficient demonstration of students' practical effects.

In short, ERP is indispensable in practical teaching of accounting in universities. However, in order to better leverage the role of ERP in practical teaching, universities need to improve their own ERP systems, teaching staff, and evaluation mechanisms, so that students can comprehensively grasp the practical application and value of ERP. Only in this way can the practical teaching of accounting in

universities achieve the teaching objectives of their respective majors.

4. The Current Situation and Existing Problems of Accounting Practice Teaching in Universities

Practical teaching is a major component that runs through the entire accounting education process and is a necessary support for strengthening students' practical application skills and problem-solving abilities. However, at present, accounting practical teaching in higher education institutions still faces many difficulties, as follows:

Firstly, there is a serious disconnect between accounting practice teaching and the financial management system of enterprises. The practical teaching of accounting in many universities is still traditional and does not fully utilize modern technology to simulate real enterprise financial management systems, resulting in a complete theoretical reserve for students on campus. However, its practical application is greatly hindered.

Secondly, the practical teaching equipment and venue conditions in the school are relatively poor. Accounting practical teaching needs to be equipped with corresponding computers, software, and equipment, but many universities' practical teaching rooms do not have complete hardware and software conditions to meet the needs of students.

Thirdly, the professional reserves of practical teaching instructors are insufficient. Accounting practical teaching requires a certain level of practical operation ability and rich practical experience, but some teachers lack relevant practical operation skills and experience, resulting in poor teaching effectiveness.

Fourthly, the practical teaching of accounting in universities lacks integration with work scenarios. Accounting practical teaching needs to be combined with actual financial management work scenarios to enable students to better grasp practical operational skills. However, there is a disconnect between practical teaching and actual work scenarios in some universities, which makes it difficult for students to effectively utilize their knowledge and skills in practical work.

Fifth, the content and form of accounting practical teaching are relatively single. Accounting practical teaching requires continuous innovation and updating of teaching content and form to adapt to the constantly changing financial management needs and market environment. However, the practical teaching content and teaching methods in some universities are relatively rigid, and have not fundamentally promoted the improvement of students' learning enthusiasm.

5. The Improvement Plan of ERP Based Accounting Practice Teaching System in Universities

In order to effectively avoid the difficulties faced by accounting practical teaching in universities, it is urgent for universities to build an ERP based practical teaching system. The following is a comprehensive plan:

5.1 Establish ERP simulation system

It is necessary to establish a complete ERP simulation system in universities. This system can simulate a real enterprise financial management system, providing students with opportunities for practical operation. By operating this system, students on campus can have a more comprehensive understanding of the process and methods of corporate financial management, and enhance their practical operational abilities. This ERP simulation system allows students to practice in a safe environment without worrying about losses caused by operational errors. Through this system, students can understand the process of enterprise financial management, master the methods of making and analyzing financial statements, and also learn how to budget and cost control. Through this ERP simulation system, students can exercise their team cooperation ability. When operating the system, students need to collaborate with other classmates to solve problems together. This practical operation can help students better understand their roles, and also cultivate their leadership and communication skills.

Most importantly, this ERP simulation system can help students better cope with future career challenges. In real life, companies have increasingly high requirements for financial personnel, requiring practical operational experience and problem-solving skills. Therefore, through the practical operation of this system, students can better prepare for their future careers.

5.2 Improve practical teaching equipment and venue conditions

In order to ensure the learning effectiveness of students, schools should provide a comfortable practical teaching environment, such as air conditioning, lighting, etc. This can improve students' learning efficiency and motivation, allowing them to learn and practice better in a comfortable environment. While providing hardware and software facilities, schools should also pay attention to equipment maintenance and updates. Schools should regularly inspect and maintain equipment to ensure its normal operation. At the same time, schools should update software in a timely manner to ensure that students are using the latest version and avoid operational differences caused by different software versions.

In addition to providing hardware and software facilities, schools should also provide technical support and training for students. Schools can set up technical support centers to help students solve computer and software problems. In addition, schools can also provide relevant training and education to help students master technical knowledge such as computers and software, and improve their practical and problem-solving abilities.

5.3 Strengthening the Professional Literacy of Practical Teaching Teachers

In order to ensure the quality of teaching, schools should strengthen the assessment and supervision of teachers. This can ensure that teachers have sufficient professional literacy and practical skills to be competent in the courses and teaching tasks taught. In terms of teacher training, schools can improve teachers' practical skills and experience through various means, such as organizing teachers to participate in relevant training classes and conducting teaching exchange activities. In addition, schools can establish a teacher reward and punishment system to motivate excellent teachers, and correct and rectify unqualified teachers through an assessment and evaluation system.

In terms of teacher supervision, schools should establish a scientific and strict supervision mechanism to supervise and evaluate teachers' teaching behavior. At the same time, schools should also establish mechanisms for student evaluation and teacher evaluation, in order to timely understand the teaching level and effectiveness of teachers, and correct and rectify unqualified teachers.

5.4 Establish a scientific and reasonable evaluation mechanism

The practical teaching in schools is an important component of students' comprehensive development, and establishing a scientific and reasonable evaluation mechanism to evaluate students' practical operation ability is of crucial significance. The evaluation mechanism should include various forms, such as experimental reports, comprehensive practice, etc., to comprehensively and accurately evaluate students' practical operation ability and problem-solving ability. In addition, schools should provide timely feedback and improvement on the evaluation results, continuously improving the effectiveness of practical teaching, in order to better lay a solid foundation for students' future development. Therefore, the scientificity and effectiveness of the evaluation mechanism are crucial, and continuous improvement and optimization are needed to better adapt to the needs of practical teaching.

5.5 Strengthen cooperation with enterprises

Schools should actively cooperate with enterprises, draw on their management experience and practical operation methods, and provide students with a more practical and authentic learning experience. With the continuous development of society, the management experience and practical operation methods of enterprises are also constantly updated and improved. Universities can draw on the advanced management experience and practical operation methods of enterprises and apply them to students' practical teaching to improve their practical operation ability and problem-solving ability.

6. Conclusion

In summary, the improvement of the ERP based accounting practice teaching system in universities is one of the important tasks of university education. This is not only to improve students' practical operation ability and problem-solving ability, but also to cultivate high-quality accounting talents to meet the needs of social and economic development. By establishing a comprehensive ERP simulation

system, providing an efficient learning environment and a comfortable practical teaching environment, providing relevant training and assessment for teachers, and establishing a scientific and reasonable evaluation mechanism, we can continuously improve the effectiveness of practical teaching. I believe that with the joint efforts of all parties, the ERP based accounting practice teaching system in universities will continue to improve, making greater contributions to cultivating more outstanding accounting talents.

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