Research on Target Orientation and Mode Selection of Accounting Comprehensive Laboratory Based on Computer Information Platform

Zheng-bo Li and Yin-xing Li

Abstract: The accounting laboratory can be used to simulate business internships to build a simulation enterprise platform, business environment, business processes, functions, and be used for scientific research and social services. There are differences in the curriculum model, professional mode, technical model and mixed mode in the construction mode. In this paper, the construction of accounting laboratory would be reflected the basic idea of "multi-mode", "multi-level" and "high-tech".

Keyword: accounting laboratory, computer information platform, mode

1 Introduction
To promote quality education in an all-round way, and to cultivate innovative talents with innovative spirit and innovative ability is the bounden duty of colleges and universities. As a key position to promote quality education and cultivate students' innovative spirit, practical ability and scientific attitude, the laboratory plays an irreplaceable role in improving students' comprehensive quality and comprehensive ability. Ministry of Education Ministry of Finance, "on the implementation of higher education undergraduate teaching quality and teaching reform project views made it clear that we should further strengthen the experiment, practice teaching reform, improve students' practical ability and innovative spirit, A number of experimental teaching demonstration center, to promote the experimental teaching content, methods, means, team, management and experimental teaching reform and innovation. Under the new form of deepening the undergraduate teaching reform and improving the quality of personnel training, it is of great significance to clarify the target position of the integrated accounting laboratory and perfect the construction mode of the new laboratory.

Zheng-bo Li, Yin-xing Li, Beihua University, Jilin 132013, China
Corresponding Author: Yin-xing Li*
2 The Contents of the Construction of Accounting Laboratory
Any laboratory or experimental center, composed of four elements: hardware, software, personnel and systems. Accounting laboratory is no exception. The hardware is the material basis of the comprehensive laboratory, which is the external manifestation of the comprehensive laboratory, including the site, the office equipment, the teaching equipment, the computer and the related equipment. Software is the connotation of integrated laboratory, is the soul of integrated laboratory. The software includes the system software, the application software, the experimental data and the enterprise case: The system software includes the operating system, the database management system, the programming language etc.; the application software includes the office suite, the enterprise management information system, etc.

The aim is to strengthen the trainees from different sides. In addition, a set of overall planning, for different experimental object design, its content, difficulty and object level to adapt to the experimental data and the corresponding experimental guidance is necessary, only. It is best to real business as a prototype, reflecting its industry characteristics and management characteristics. Collection and stockpiling of enterprise management cases is also an important part of the integrated lab center knowledge base: the integrated laboratory staff is divided into two categories: managers and experimental instructors, who are integrated laboratory managers and organizers of the experiment, the necessary conditions for the smooth progress of the experiment. The benign operation of any system depends on a complete system. According to the management of different objects, the corresponding classification of the system for the management of the management, the management of teachers and the management of several students.

3 The Goal of Integrated Accounting Laboratory
There are two key words in the accounting laboratory: one for the synthesis; two for the experiment: comprehensive means that it can be oriented to different levels of education and different professional level; experimental provides the purpose of the laboratory teaching and education is training. The practical ability of the person. Accounting integrated laboratory can be used to simulate business internships, build a simulation enterprise platform, used to simulate the business environment, simulation business processes, simulation functions, can also be used for scientific research and social services.

The Accounting Consolidated Laboratory provides a true simulation of the business's business environment. The design of the environment and the design of the various experimental processes can make the experimenter close or as if in the actual environment of the enterprise, this environment allows students to consciously adjust their own different from the classroom get out of class, prompting students to take the initiative to think, Planning their own
experimental process and experimental steps. Take the initiative to join the
group activities to complete the cultural experience.

4 The Model Selection of Accounting Comprehensive Laboratory

Laboratory according to its function to the main scientific research, scientific
research teaching, teaching and research and teaching four categories. Among
them, scientific research and scientific research teaching mainly applies to
scientific research projects more first-class colleges or universities or
research-based research and design institute. Teaching and research laboratory
to cultivate advanced application talents as the main objectives and tasks, and
a certain research and development efforts, it can not only for the professional
experimental teaching to provide the appropriate experimental environment
and resource support, but also to undertake a certain social research projects
and project. Apply to one colleges and universities of the laboratory
construction.

Set up labs by course, each lab meets the needs of one or two pilot courses.
Such as accounting laboratories, financial laboratories, audit laboratories.
Most of the early laboratories were built in this model, similar to the different
courses of the laboratory repeated construction, the experimental content of
repeated opening, mutual closure, easily lead to equipment resources,
laboratory supplies, human resources waste.

According to different professional, different experimental capacity
requirements, the laboratory will be divided into basic laboratories and
professional laboratories. Basic laboratory is responsible for basic experiments
or basic skills training; professional laboratories set according to different
professional requirements. Responsible for the training of professional skills
and the cultivation of comprehensive skills. This model has a good relevance,
but still did not overcome the duplication of the laboratory, the problem of
waste of resources.

The entire accounting experiment by the realization of the technical means to
create a manual and computerized two experimental platform, the
establishment of manual simulation laboratory and computerized accounting
laboratory. The manual lab is responsible for the operational accounting tasks
performed by manual simulation operations. The computerized laboratory is
responsible for experimenting with computer (network). This model from a
certain extent, the integration of laboratory resources, financial colleges and
universities are currently widely used in the laboratory construction model.
But the model in the simulation of business positions, simulation of enterprise
environment, simulation of business processes are subject to great constraints.
Comprehensive universities set up common patterns of financial and
laboratory. The model will be all financial and economic experiments all
placed in a laboratory called the financial comprehensive laboratory to
complete. The model of resources integration is good, but the laboratory equipment, experimental software, technical support requirements are higher, less targeted.

5 Conclusion

Accounting integrated laboratory construction process, should reflect the "multi-skill", "multi-level" and "high-tech" such a basic idea. "Multi-level" is mainly embodied in the aspects of data query, basic theory teaching, basic training, comprehensive simulation, etc.; "high-level" is mainly reflected in the operational experiment, design experiment and comprehensive experiment and other skills of experimental methods; Technology "mainly refers to the use of information technology means, based on network technology, computer technology and artificial intelligence technology to complete the accounting experiment.

Accounting integrated laboratory in the teaching level set to take into account the "multi-level." From the data query, basic theory teaching, basic training to comprehensive simulation and other aspects of the gradual. Accounting laboratory only in the experimental content of the set to do a "multi-level" in order to maximize the contents of the accounting professional accounting courses to cover the main, to build a scientific accounting experimental system, and ultimately to fully develop the student's knowledge structure, And the purpose of quality structure. Accounting laboratories should take into account the "multi-skill" in the construction of the characteristics. That is, efforts to create autonomous laboratories, personalized laboratories and collaborative laboratories. In the current large number of studies, many scholars generally agree that students in the cognitive differences and differences in the emotional. Therefore, the experimental activities should not be like the traditional experimental model that only engage in "a pot of porridge", experimental activities should be targeted, there are differences to carry out. Therefore, the construction of autonomous laboratories, personalized laboratories and collaborative laboratories is very necessary, we must build a number of distinctive laboratories to meet the different needs of different students, and ultimately to fully develop the student's knowledge structure, The structure of competence and the purpose of quality structure.

Accounting laboratories in the construction process, should be fully considered the application of the technical means. Only the current advanced network technology, computer technology and artificial intelligence technology, such as the introduction of accounting laboratories, accounting laboratory construction and operation mode to keep up with the trend of the information age in order to cultivate a skilled computer application ability of outstanding accounting personnel.
References


