

Research on Mixed Teaching Reform of Management Accounting Course Based on Case Teaching Method

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Abstract: Management accounting is a management activity that mainly serves the needs of internal management of enterprises and administrative institutions, organically integrates financial and business activities through the use of relevant information, and plays an important role in unit planning, decision-making, control and evaluation. Taking Guangdong University of science and technology as the research object, this paper discusses the application of case teaching method in the mixed teaching reform of management accounting course, and guides students to actively think, discuss, put forward and solve problems through typical case analysis, so as to stimulate students' enthusiasm for active learning.

Keywords: Management accounting; Case teaching method; Mixed teaching reform

Acknowledgement: 2021 school level higher education teaching reform project of Guangdong University of science and technology, Research on the mixed teaching reform of management accounting course based on case teaching method under the integration of industry and finance (GKZLGC2021031).

1. Introduction

1.1 Reform background

In 2020, the COVID-19 began to spread. Teachers actively carried out online teaching and chose different network platforms according to course characteristics and students' conditions, such as DingTalk, QQ class and Tencent conference, to explore the online teaching mode. It has promoted the development of hybrid teaching, "Online+offline" teaching mode has become a trend, and the reform of course practice teaching is urgent.^[1] Modern financial personnel should start from the specialty, dissect the enterprise's financial report layer by layer, gradually adjust the original financial data, and transform it into useful data to objectively evaluate the enterprise's performance and development prospects, so as to finally make the data form the basis of decision-making. Nowadays, with the rapid development of social science and technology, intelligence and AI are gradually going deep into our lives, and the accounting industry is also becoming more and more intelligent. In the future, the basic accounting posts will even be replaced by "machines". The rapid development of informatization and big data will provide an unprecedented high-tech foundation for management accounting.

1.2 Research significance

To achieve long-term development in the accounting industry, we should improve our comprehensive quality, exercise our management ability, choose the direction of management accounting and work hard for it. Learn the idea of integration of industry and finance, actively participate in social practice and improve their practical skills. On the basis of the traditional planning and control that only focuses on budget and cost, the work contents of material management department, human resources department, sales department, quality management department, R&D department and other departments are added to make the students have a basic understanding of the work of relevant business departments of the enterprise, and then carry out the prediction and decision-making of management accounting. The method is objective and scientific, and the result is more reliable. In the teaching of colleges and universities in China, teaching method is still the most traditional and common teaching method. Case teaching method is the secondary or indirect transmission of knowledge through a series of auxiliary teaching methods such as examples and analysis, so that the

relatively complex knowledge can become concise and logical,so as to improve the quality and efficiency of teaching.^[2]

2. Teaching status of management accounting course

Management accounting is different from financial accounting and cost accounting.The content system of management accounting includes four parts:basic analysis of management accounting,control and implementation accounting,decision accounting and responsibility accounting.The essence and function of serving enterprise management require that the teaching of management accounting should combine theory with practice.Case teaching can provide a suitable situation for students to use management accounting knowledge to solve enterprise management problems,combined with on-campus simulation experiment and off-campus practice.At present,the teaching method mainly adopts classroom teaching method.The teaching mode pays attention to the teaching of unilateral theoretical knowledge,students'acceptance of knowledge is limited and students'subjective initiative is ignored.^[3]Case teaching method emphasizes operability and practicality,combines theory with practice,and achieves the purpose of transforming abstract theoretical knowledge into concrete practical application.The teaching conditions of the current course have been improved,but the teaching conditions of the school have been limited.

3. Implementation of mixed teaching reform plan of management accounting course

3.1 Case teaching method

Case selection

According to the teaching content,teachers should follow the principles of inspiration,adaptability,pertinence,vividness and universality to select appropriate cases.For the teaching objectives,it comprehensively covers theoretical knowledge and technology.The questions raised for the case should be thought-provoking and expandable,so that students can have the space for in-depth exploration and discussion and be inspired.Students are familiar with the content of the case and explore the connotation of the case according to the guidance of the teacher.

Case study

Teachers design a series of questions for classroom teaching in combination with the contents of textbooks,guide students to analyze and discuss,and deepen students'understanding and understanding of textbook knowledge.The students form a group to understand the background,case data,case details and case knowledge points of the case,and discuss the questions raised by the teachers in groups.The students try to put forward questions by themselves,expand their thinking,cooperate with each other,and conduct case analysis.

Case summary

The students will give an oral account of the theoretical knowledge and in-depth thinking used in the case discussion,and send representatives to make a summary speech.Each group submits case work and evaluates each other.The teacher evaluates the students'participation in the case discussion,including the feasibility of the problem-solving measures,the rationality of the analysis methods and the accuracy of the problem-solving ideas.

After class evaluation

The evaluators are teachers,individual students and case study groups.Teachers grade students'classroom performance and case work.Classroom performance can be evaluated according to whether students participate in discussions,the number of speeches in class and the quality of speeches.Case work is scored according to the analysis,summary and report.Students submit a summary of their learning experience and make suggestions for the course.

Based on students'mastery of relevant theoretical knowledge,case teaching method guides students to analyze,discuss and summarize cases,so that students can master theoretical knowledge through rich case materials,and master methods and ideas to find,analyze and solve problems.It is a teaching method more in line with teaching objectives and requirements.Under the guidance of teachers,students carry out independent thinking and research.In the multi angle exploration of practical problems,students can learn to use their comprehensive ability to make decisions and solve problems under the conditions of limited time,limited information and uncertain environment.They can significantly improve students'analysis ability,acceptance ability of knowledge,ability to use knowledge for a long time and interpersonal communication ability.

3.2 Process assessment

In order to make students understand the current accounting industry,understand the difference between financial accounting and management accounting,promote the development of management accounting and guide accounting professionals to change from traditional"financial"accounting to"management"accounting,which has become an important problem to be solved by all accountants.Expand the breadth and depth of management accounting to students,train students to master the basic concepts and methods of

management accounting prediction, decision-making, budget, control and responsibility assessment, have the ability to use management accounting methods to solve practical problems of enterprises, strengthen the thinking and ability of industry finance integration, and improve their comprehensive quality. This course adopts process assessment. The final score is composed of ordinary performance and case analysis performance. According to the students' ordinary performance and case teaching performance, the final assessment score is given according to a certain proportion of comprehensive students' performance, which can evaluate the students' course performance more objectively and fairly. Compared with the traditional assessment mode of light process and heavy result, process assessment is an assessment mode that attaches importance to students' daily learning performance and the cultivation of students' learning ability. It has obvious advantages in teaching guidance, improving enthusiasm and improving teaching order.

3.3 Hybrid teaching combined with information tools

Online learning is carried out by using Chaoxing, Rain Classroom and DingTalk, and the hybrid teaching of "Online+offline" is adopted. And use Chaoxing and other information tools to sign in, rush to answer, practice in class, questionnaire survey, case establishment, case group discussion, case evaluation and classroom summary, so as to accumulate learning value and improve students' learning interest. Score the course process according to the students' learning value, which is clear and clear, and the students know the direction of their efforts.

In order to improve the quality of classroom teaching, enhance students' comprehensive ability, promote the development of blended teaching, relying on modern network technology, integrate the teaching resources of all aspects of management accounting, establish the "integrated teaching platform of management accounting colleges and universities", and realize the deep integration of online and offline.^[4] Construct cloud classroom, conduct management accounting classroom teaching design, integrate practice into the whole process of teaching, realize the training of applied management accounting talents, and deeply combine collaborative education with talent training.^[5]

4. Conclusion

Nowadays, teachers' teaching is not only limited to the traditional teaching in textbooks and teaching materials, but also through the collection of real cases to judge and discuss the causes, development process and results. Through this teaching method, students can apply their professional knowledge more to real cases with high relevance to reality, and can significantly improve students' practical ability and the ability to analyze specific problems. The case teaching method has effectively promoted the improvement of course quality and students' enthusiasm, which meets the teaching needs of practical courses of accounting specialty.

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