

Teaching Reform of Management Accounting Course of ACCA Experimental Class

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Abstract. There are always some problems in the process of Management accounting teaching. This paper focuses on the teaching of Management accounting course by using original English textbooks discuss and analyze the existing problems, and summarize the advantages, problems and improvement measures brought by the original English textbooks.

In order to adapt to the development of society and provide targeted professional talents for enterprises, the college opened ACCA experimental class in 2015. In the course system, the course ACCA Paper F2 (Management Accounting) is a professional basic course which is using the original teaching material of British BPP learning media. In order to better carry out teaching, the college is equipped with teachers with overseas study experience to carry out bilingual teaching and students' professional knowledge improved a lot in both English and Chinese. However, many problems have been found in the process of offering Management accounting (MA) courses. This paper studies and discusses the advantages brought by MA as well as the existing problems and improvement measures, so as to enable students to better master the professional knowledge of management accounting and provide more professional talents for employers.[1-6]

Basic Status of MA

The course ACCA Paper F2 (Management Accounting) is a professional basic course. The textbook ACCA MA is mainly published for students who need to pass the international CPA examination. It consists of five parts and 24 chapters, ranging from easy to difficult, from the basic knowledge of management accounting to the prediction of the future through cost control, comparison with standard cost, and performance evaluation. However, considering the time of this semester and students' learning situation, 17 chapters are selected for explanation. Every semester has 16 teaching weeks, so 96 class hours are set, 6 class hours a week. Among them, 96 hours are teaching hours without practice.

Advantages of MA Course

Firstly, the use of original textbooks can help students acquire more accurate professional knowledge. The use of ACCA original textbooks enables students to obtain first-hand learning resources without translation and reading English texts directly, so that students can learn professional knowledge more intuitively and clearly, understand relevant theories and improve themselves better.

Secondly, bilingual teaching, can improve students' English level, college in addition to the college English classroom, students have no other way to learn English in class, but in MA class, students can continue to learn professional English knowledge, by reading the original material, understand the usage of English writing ideas and foreigner, accumulate over a long period, and constantly improve their English. [7,8]

Existing Problems in MA Teaching

There is something unreasonable in the course setting. When using ACCA MA original textbooks to set up management accounting, there are many weekly class hours and no practical training class hours in the course setting[9].

MA had to teach three times a week due to the use of 17 chapters in the original textbook, and all the lessons were for explanation, so teachers had to prepare lessons and students had heavy learning tasks. MA has six classes a week, each of which is a new content in English.

For students, there are many class hours every week, and they have to spend a lot of time to learn English professional vocabulary while learning other professional knowledge. They also need to understand the original English professional knowledge.

For teachers, every week to prepare a full six new curriculum content, and basic it is according to the arrangement of the outline on class, or the whole English teaching materials, teachers, to ensure that students can learn the professional knowledge of the original English, to improve students' English literacy, and to ensure that the class more interesting, students' learning initiative and interest, so the task of preparing the amount is larger, can to a certain extent affect the quality of teaching.

Through the observation of the students in a whole semester, we find that the first two lessons per week, the students' interest in learning is strong, also basic can master knowledge points. But by the third class of a week, some students are tired of emotions, enthusiasm is not high, learning is passive, in addition to the content of the first two courses students have not had time to fully digest, again want to start a new teaching content. Day in and day out, seemingly students learn a lot of original English professional knowledge, but students did not real for digestion, absorption, into their own knowledge. Some deviated from the original intention of bilingual courses.

Therefore, in terms of curriculum setting, it is necessary to reflect on how to ensure the teaching content and the students' absorption, as well as improve the students' professional quality and English literacy.

Traditional teaching methods are still used. In the process of carrying out MA course teaching, traditional teaching methods are still adopted, with teachers' lecturing as the main method and students' participation as the supplement[10]. MA is connected by two sessions. Usually, ten minutes before the first class, the teacher will put the new words summarized in advance on the PPT, and then lead the students to translate, explain and read together after the class. At this time, students are more active in learning. The next step is to translate and explain some concepts and the basic usage of some words, so as to help students understand and master them. At this time, the interest of students declines, because the teacher is basically explaining the concepts and the students are passively accepting them, which leads to the general learning efficiency. The second class is mainly about the teacher's translation and explanation of some theoretical knowledge. The student interacts with the intermediate of solution. This kind of interactive way students more passive, often will affect the real quality of student learning.

On the other hand, in the process of case teaching, it is still the teacher who first explains the theoretical knowledge involved in the case, then leads the students to read through the case, and then solve the case step by step to complete the final calculation. Teachers always dominate, students take the initiative to recall theoretical knowledge, active use of the brain to think less, overall learning efficiency will be greatly reduced.

In a word, teachers fail to follow the student-centered education concept and allow students to study independently. They fail to fully mobilize students' enthusiasm for learning and give full play to their subjective initiative in learning. There is still some problem of cramming teaching in the MA teaching.

Little practice on ACCA exam questions. This course adopts original foreign language textbooks and bilingual teaching, which can improve students' ability to learn professional knowledge in English and master English vocabulary of management accounting while learning management accounting knowledge. These targets are ACCA paper F2· this textbook can be well met.

However, in addition to the above teaching tasks, this textbook is also a textbook for ACCA examination. In the daily teaching of MA, except for the cases and exercises in textbooks, some real questions of F2 are occasionally selected for practice, but in general, the real questions of F2 are rarely practiced.

Suggestions and Measures for MA Teaching Reform

Change the curriculum. The ultimate goal of using the original ACCA MA textbook is to enable students to better master the professional knowledge of management accounting through learning the original English textbook, broaden the horizon of students' knowledge, become more international, and more in line with the direction of foreign accounting major.

However, because of the curriculum is too concentrated, large amount of students, learning effect, master degree does not meet expectations, can bring a semester, three times a week course is adjusted for two semester lesson twice a week, from 17 chapters into 24 chapters to follow the original teaching materials, the 96 period up to 128 hours and 4 lessons per week, 64 a semester class to study. The textbook consists of 24 chapters in two semesters, 72 each. the first 13 chapters can be studied in the first semester, and the remaining 11 chapters can be studied in the second semester. Both to ensure the integrity of the teaching content, can control the teachers' teaching task and students learning task, teachers can have more time to prepare lessons, more reasonable time to arrange the classroom, improve the students' classroom efficiency and students' learning enthusiasm, also, the students can be easier to complete their tasks. Students can really have knowledge and learn the skills.

Use flipped classes and mixed classes. The teacher needs to change the teaching method, in the traditional teaching method foundation, blends in now some new teaching method, enhances the classroom efficiency and the student study enthusiasm. In daily MA classes, flipped classroom and mixed courses are used. Chapter6, for example, talking about the cost of the raw materials, while chapter7 and chapter8 talking and indirect expenses of cost accounting, in fact, these chapters can be used to flip the classroom teaching methods, after the teacher explained in chapter 6, chapter 7 and chapter 8 May flip classroom arrangement.

MA can also use mixed courses to motivate students and improve classroom efficiency. Because of the English-only teaching materials, many new words need to be understood and memorized by students. Teachers can put the vocabularies that students need to understand in each class on the online courses for students to learn after class. Involved at the same time, the class teacher need translation or interpretation of the parts, can be made into micro class or on the Internet to find some video learning resources, etc., in the hybrid courses on the Internet, ask students to prepare in advance, so that classrooms are not so passive to accept, but will take the initiative to participate in, to improve the classroom efficiency.

Add exercises on ACCA exam questions. The advantage of the textbook should be used to guide students to practice the relevant exercises. By practicing the test questions, students can strengthen their understanding of knowledge, and at the same time, they can increase the passing rate of taking the test.

We can use the ACCA F2 exam workbook to practice in class. After class, students who need to take the exam will do online simulation exercises. If you have any questions, you can ask teacher for help. Students can learn the knowledge, and pass the exam, to achieve a win-win situation.

Summary

Traditional management accounting teaching methods cannot meet the needs of enterprises for the practical ability of management accounting talents. This paper finds out the existing problems in the course setting, teaching methods and students' exercises of management accounting, and puts forward the following Suggestions:1. Optimize class hour allocation; 2. Add flipped classroom and mixed classroom; 3. Add exercises on ACCA exam questions.

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