

Research on Teaching Reform of Management Accounting Practice under Accounting Transformation

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Abstract: With the birth of management accounting, more and more enterprises have begun to attach importance to the important role of management accounting in corporate accounting practices. Therefore, in order to make accounting enterprises quickly adapt to the development needs of the new economic era, colleges and universities have cultivated applied talents as one of the teaching objectives. Under this teaching goal, colleges and universities should focus on improving the application of management accounting practice teaching in management accounting, and then meet the needs of contemporary corporate accounting practice development. Therefore, in the context of accounting transformation, this paper studies the problems faced by the current development of management accounting practice teaching, and proposes relevant research strategies.

1. Research Background

1.1 Literature review

In recent years, management accounting has been widely used in actual production activities of enterprises. This is mainly due to the fact that application-oriented talent training has become an important development topic in the teaching of major universities, so many scholars have studied management accounting. Based on the characteristics of running independent colleges, Huang Juan analyzes the specific meaning of the management cost accounting practice course and proposes relevant improvement suggestions (Huang, 2016). Ma Lisha pointed out that with the continuous maturity of management science and economic environment, the position of management accounting in corporate accounting practice is rising. Therefore, many colleges and universities have reformed the accounting teaching mode in order to adapt to the needs of enterprise management for management accounting talents. As the theoretical basis, the existing management accounting theory differentiates the importance of the introduction of management accounting into practical teaching methods, and further explores the specific operational methods of practical teaching in management accounting (Ma and Xiang, 2015). After combining the research viewpoints of relevant scholars, Liu Shengyang further pointed out that management accounting is produced by various Western management theories, and absorbs a large number of advanced mathematics, economics, and mathematical statistics to provide important information and help for business decision-making in business practice. Liu, 2011). Dai Bing pointed out that as management science matures and the economic environment becomes more and more complex, it is followed that management accounting plays a more prominent role in accounting practice (Dai, 2017). Through research, Feng Hua et al found that there are many problems in accounting practice teaching, and proposed a building module and a progressive accounting practice teaching model to improve the problems existing in current accounting practice teaching (Feng and Wang, 2014).

1.2 Purpose of research

With the rapid development of the economy, accounting is becoming more and more important in the actual production process of enterprises. In this process, management accounting, as an important branch of accounting, has important application and practicality in the process of

enterprise financial management. Therefore, as the main training environment for college applied talents, financial management related students must have the ability to manage accounting time. Therefore, in this context, the establishment of a perfect management accounting practice teaching curriculum system is conducive to the cultivation of applied talents. At the same time, in the context of accounting transformation, it is of great significance to study the practice of management accounting practice. However, in the actual teaching process, management accounting practice teaching has many problems in teaching content and teaching methods. Therefore, this paper further studies the reform of management accounting practice teaching in the context of accounting transformation.

2. Overview of Management Accounting Related Theory

Accounting is an important part of modern enterprise financial management. Through the accounting and statistics of many funds of the enterprise, the cost of the enterprise is effectively controlled, and the interests of the enterprise are maximized. Among them, management accounting is to use the method of quantity statistics to summarize and summarize the financial report of the enterprise, further present the financial status of the enterprise, help the enterprise managers to understand the overall financial status of the enterprise in a timely manner, recognize the development trend of the enterprise, and then formulate the next step of the enterprise. Development strategy and planning (Wu and Wang, 2018). At the same time, management accounting can use the historical data of the company to make long-term judgments on the future development trend of the company, and predict the future development trend of the enterprise, so as to help the enterprise manager to judge the accuracy of the strategy. In recent years, with the continuous development of the economy, Chinese companies have continuously placed their business management goals in the future and paid more attention to the long-term development of enterprises (Wu and Shao, 2017). Therefore, the enterprise realizes the traditional financial accounting management accounting transformation, which not only can meet the development needs of the enterprise itself, but also the current economic development needs of China.

3. Analysis of the Current Situation of Management Accounting Practice Teaching

3.1 Insufficient attention

At present, in the context of accounting transformation, because management accounting is a new type of field, relevant departments pay less attention to management accounting. Relevant surveys show that in the traditional accounting practice teaching, teachers pay more attention to the professors of theoretical knowledge, while ignoring the cultivation of students' practical ability. In many cases, there are practical teaching courses arranged in the teaching plan, but teachers will treat the practical teaching courses as supplementary courses for teaching. In most cases, students will be given case studies, and they will not pay attention to practical teaching, which will further lead students to practice operating skills. Poor, it is difficult to meet the needs of management accounting talents in current social development.

3.2 Single teaching method

In recent years, with the economic development, the management accounting practice teaching has been paid attention to by relevant departments, but in the specific teaching process, the traditional infusion and teaching styles are still the main. The specific practical content is still based on case data analysis, and the main practice places are traditional training rooms. In the teaching process, most of the management accounting teaching case materials are obsolete, out of real life, and can not truly reflect the characteristics of the real scene of business management, making the university management accounting and the actual needs of the enterprise want to be out of touch. In addition, the fixed-line of the management accounting practice teaching site makes it difficult for students to use the fragmented time to learn, which is not conducive to the development of management accounting practice teaching. In addition, students receive teaching in a fixed training

room. In many cases, they lose the initiative and fun of learning. Most of the time, they can only passively accept cramming teaching, lacking learning initiative, and thus affecting the quality of management accounting practice teaching.

3.3 The assessment method lacks scientificity

At present, colleges and universities are mainly judged according to the training report and the experience and experience. The main evaluation method is that the teacher conducts subjective evaluation according to the student's training report and experience, and lacks clear evaluation indicators and evaluation methods. Therefore, it is very subjective in the assessment of college management accounting practice teaching. At the same time, the assessment of management accounting practice in colleges and universities still takes the theoretical knowledge assessment as the main content. The specific assessment content is limited to theoretical knowledge and case data, and almost no related content of real experience and accounting practice simulation. In the practice assessment of university management accounting, practical teaching accounts for a relatively small proportion, and the impact on students' total scores can be neglected. To a certain extent, the above assessment methods lead students to lack the enthusiasm of participating in practical teaching and teaching, and it is difficult for students to quickly and actively integrate into the practical teaching of management accounting.

3.4 Inadequate teaching infrastructure

The practice teaching base of university management accounting is the main place for teaching tasks. However, the current management accounting training places in universities mainly focus on internal training and bases. In the on-campus training base, the main software mainly includes cost accounting, financial accounting, and tax accounting. The lack of teaching software related to management accounting practice teaching will affect the quality of management accounting to a certain extent. In addition, teachers, as the main participants in management accounting teaching, are the key players guiding students to conduct management accounting practices. However, because management accounting belongs to new subjects, accounting teachers with teaching experience are lacking, management accounting skills are lacking, and the management problems existing in current enterprises are not well understood, which makes it difficult for colleges and universities to promote professional development as the main assessment target of students' ability. Further affect the teaching quality of university management accounting.

4. Analysis on the Reform Path of Management Accounting Practice Teaching under Accounting Transformation

4.1 Enhance the importance of relevant departments on management accounting practice teaching

As one of the effective ways to consolidate and improve the quality of teaching, management accounting practice teaching is one of the main links in the cultivation of modern applied accounting, which can enhance students' practical ability and better meet social needs. Therefore, relevant departments should increase their emphasis on management accounting teaching. First of all, the relevant departments should arrange the practical teaching courses of management and management scientifically and reasonably to ensure the smooth development of management accounting practice teaching. Specifically, the relevant university teaching departments should scientifically and rationally plan the hours of management accounting practice teaching according to the management accounting teaching and the financial accounting student teaching plan and training objectives. In addition, management accounting, as an important training link for contemporary enterprise applied talents, plays an important role in social and economic development. Therefore, in the management practice of management accounting, teachers should strengthen their sense of guidance. On the basis of attaching importance to the transfer of theoretical knowledge, it is necessary to pay more attention to the cultivation of students' practical ability, and

to cultivate and enhance students' practical ability.

4.2 Continuously enrich teaching content

In recent years, colleges and universities have paid more and more attention to cultivating applied talents, and management accounting practice teaching as the main training link of applied talents has been highly valued by relevant departments. In the field of management accounting, there are many emerging management accounting theories, such as activity-based costing, environmental management accounting, and strategic management accounting. Therefore, in the teaching and management practice activities of colleges and universities, based on the existing theoretical basis and the latest developments in the accounting industry, relevant teaching departments should constantly improve and enrich the teaching content of management accounting. On this basis, the teaching unit should cooperate with the enterprise, update the practical teaching materials in time, and make the theoretical knowledge consistent with the actual development of the enterprise, and cultivate more talents that can meet the needs of the society. In addition, the relevant departments should continue to improve and innovate existing teaching materials according to the characteristics and work requirements of the management accounting talents in the talent market, supplement and update the existing teaching materials, and improve the quality of management accounting practice teaching.

4.3 Using a variety of teaching methods

In order to improve the quality of management accounting, relevant teaching departments should continuously innovate on the basis of existing teaching methods, break the constraints of traditional teaching methods, and use diversified time teaching methods to further improve teaching quality. Specifically, in specific teaching activities, teachers can use case teaching methods, task-driven methods, and group discussions, or combine the above methods to use students as teaching centers to carry out teaching activities. At the same time, in the process of management accounting practice teaching, teachers can apply multimedia tools and online teaching to demonstrate the specific workflow of enterprise management accounting to deepen students' understanding of management accounting. In addition, teachers can also organize students to internships in enterprises, go deep into practice to understand the specific work of management accounting, and actively guide students to explore and think about the practical issues of management accounting, aiming to improve the quality of management accounting.

4.4 Strengthen the construction of practical teachers

At present, when colleges and universities carry out management accounting practice teaching, the lack of practical teaching staff has become one of the important factors restricting the development of management accounting practice teaching. Therefore, in order to improve the quality of management accounting practice teaching, the construction of the teaching staff should be strengthened. Specifically, a specific faculty training program should be developed in accordance with the management accounting practice objectives. In this process, relevant teaching units can use the policy provisions to encourage and guide teachers to go deep into the enterprise, familiarize themselves with and understand the main tasks of management accounting, and carry out practical operations to improve the hands-on ability of teachers. Secondly, relevant universities can further develop research projects through the cooperation between schools and enterprises, according to the actual problems encountered by enterprises in management accounting, through the joint research of teachers and enterprises to develop research topics. By studying common topics, teachers' ability to manage accounting theory and practical skills can be improved to a certain extent. Finally, in strengthening the construction of the teaching staff, teachers should also be trained and introduced. Specifically, the relevant departments may invite practitioners with rich experience in management accounting positions to train teachers. It is also possible to directly hire experienced personnel as teachers to guide students' practical teaching courses, aiming at cultivating application-oriented talents that meet the needs of current business development.

5. Conclusion

In the context of accounting transformation, relevant teaching units should pay attention to the management accounting practice teaching, by continuously enriching and perfecting the teaching content, innovating the teaching mode, and continuously strengthening the teaching team. Reform the practical teaching of management accounting, in order to enhance the role of practical teaching in management accounting, and cultivate more management accounting applied talents for the society, and then promote the development of social economy.

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