

Discussion on Management Accounting Teaching Reform with Flipped Classroom

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Keywords: Management accounting; Flipped classroom; The teaching reform

Abstract: The operation of modern enterprises is becoming more and more complex, and the decision-making process cannot be separated from a large number of professional experience judgments. The application of management accounting tools has higher and higher weight requirements. Under this background, the practice of management accounting and the new development of informationization have higher requirements for the accounting talents cultivated by universities, which bring great challenges to the management accounting education in higher vocational colleges and urgently need to change the problems in traditional teaching.

The operation of modern enterprises is becoming more and more complex, and the decision-making process cannot be separated from a large number of professional experience judgments. The application of management accounting tools has higher and higher weight requirements. The same management accounting tools may have different effects in different enterprises. Under this background, the practice of management accounting and the new development of informationization have higher requirements for the accounting talents cultivated by universities, which bring great challenges to the management accounting education in higher vocational colleges and urgently need to change the problems in traditional teaching.

1. Current Situation of Management Accounting Course Teaching in Universities

1.1 Outdated Teaching Content.

There are significant differences between teaching and practice requirements, obsolete knowledge contents in textbooks, and urgent improvement in teaching and assessment methods. The survey found that only a quarter of the teaching content was the most concerned about management accounting practice, and the rest was outdated in enterprise practice and application. The teaching contents and objectives have not been constantly updated with the development of management accounting practice, nor have they reflected the application requirements of new technologies such as enterprise informatization. How to combine the development of management accounting practice to define the content of management accounting teaching is an urgent problem.

1.2 Backward Teaching Forms.

In the process of teaching, I spent a lot of time explaining the theoretical knowledge of the course chapter by chapter, such as the assumptions of tools such as cost-benefit analysis, and methods such as investment value analysis, without focusing on the application of management accounting tools. Much manual formula makes course boring, rarely adopted can stimulate students interest in learning and teaching form of creative thinking, single appraisal way, the test is given priority to with the written papers, case analysis in the exam papers and so on comprehensive appraisal content is relatively small, requests the student in accordance with the standard answer to answer the question, causes students to study for the purpose of the test, enthusiasm is not high.

1.3 Lack of Practical Teaching.

Since management accounting and enterprise business are closely integrated, the planning and implementation of management plans are closely related to the enterprise background, and it is

difficult to understand management accounting work without understanding the business process of the enterprise. However, in the teaching process, there is almost no management accounting practice, which is just an empty talk. It cannot let students experience the process of applying management accounting theory knowledge in practice, and cannot stimulate students' learning interest and motivation to find and solve problems in practice.

1.4 Lack of Practical Cases.

Management flexibility requires flexible application of management accounting tools. Traditional teacher-centered teaching mode is difficult to train and cultivate students' ability to analyze problems and predict and make decisions in different management environments. In practice, enterprises should be adaptable to the development and change of the environment and internal conditions they are in. In practical application, enterprises need to determine the perfect work detail process and step-by-step guidance for specific enterprises, and propose solutions to the problems.

2. Teaching Reform Based on Flipped Classroom Concept

2.1 Flipped Classroom and its Advantages.

Flipped classroom is a new teaching form in which students learn independently by using video and relevant materials provided by teachers before class, internalize knowledge through discussion or participatory cooperative learning in class, and flip traditional teaching and learning. Its essence is that the process of knowledge impart is placed outside the classroom, so that students can choose the most suitable way to accept new knowledge, and solve knowledge problems in class, which reflects the cognitive law of human knowledge and more conforms to the learning law of students.

Students become the main body of learning. In the process of role reversal and reconstruction of teaching, students are transformed from passive receivers of traditional classroom to active participants in learning activities. In addition, the traditional teaching uses a single way to teach the same knowledge, poor basic students accept difficulties, cannot improve their learning interest, while the ability of students to learn more power, learning efficiency is low. The existence of micro-class and other network resources makes repeated learning possible. In flipped classroom, students can select learning resources with different difficulty levels according to their own foundation, complete learning tasks at different levels, and realize personalized and stratified teaching. Besides, it conducive to the development of analytical skills. Flipped classroom gives back the classroom to students, who are more likely to participate in activities, discussion and communication, and think positively, so as to improve their thinking quality while mastering knowledge and skills.

2.2 Teaching Process based on Flipped Classroom.

The teaching process based on flipped classroom includes three stages: pre-class self-study, in-class internalization and after-class expansion.

Students log on to the course learning platform before class, watch video learning independently, try to solve the project problems and practical case tasks, and submit online test answers and questions. Teachers check the completion of students' learning through the network platform and conduct online interactive communication. The system will automatically record the difficult points of students and store them for classroom teaching.

In class, teachers mainly guide students to complete tasks through inquiry and discussion, control the learning progress, and properly guide questions or individual counseling, so as to achieve the goal of in-depth learning. Ask the students to introduce the learning achievements before class and ask the questions in the study. Teachers explain and focus on important knowledge points, and let students complete the case problems in the actual work, so as to achieve the internalization and construction of knowledge and skills.

After class, students independently complete the project tasks. The teacher displays the uploaded

project results on the teaching platform, and the students conduct unit tests online. Finally, the teacher comments and summarizes the learning process online.

3. The Key Point of Management Accounting Teaching Reform in Universities

3.1 Task Design of Course Content.

Schools should reform the curriculum in accordance with the application of management accounting guidelines. Reconstructing the teaching content with enterprise cases as the problem orientation, focusing on how to apply management accounting tools in enterprises, and providing useful decision-making information for enterprises. The course content is project-based and task-based, and each task has corresponding guiding target content, clear learning and assessment methods. In order to facilitate the understanding of the application of management accounting tools in enterprises, the teaching content should also provide application step guidance, various forms and charts supporting the management tools, work details and procedures, and the problems that may be faced when the application is executed.

3.2 Elaborate Micro Class Video.

High-quality micro class is the key to ensure the effective implementation of flipped classroom. Reasonable structure, clear, vivid explanation, interactive, strong teaching video can enhance learning interest. Considering the high cost of micro-course for a complete course, it is suggested that teachers of the same course from different schools should cooperate with each other, and professionals in computer and later video production should participate. The school should also strengthen the training of teachers' teaching ability and provide software and hardware support.

3.3 School-Enterprise Cooperation to Establish a Team of Teachers.

By means of school-enterprise cooperation, the professional and combined management accounting teaching staff will be set up, and the teaching practice base, teaching staff and course resources will be constructed. At the same time, a practical training base for management accounting talents should be established to send teachers to enterprises and institutions for training, so as to provide practical training opportunities for college students and achieve a win-win situation for supply and demand of management accounting talents.

3.4 Build Case Base.

Management accounting teaching needs real cases to provide practical situations for students, drive students to think actively and improve management skills through practical experience. Therefore, it is necessary to summarize management accounting experience and build a case base of management accounting application with rich content, strong demonstration and covering various industries. When developing cases, we should pay attention to its heuristic and normative nature, and classify and sort out common problems and special problems.

4. Summary

Traditional management accounting teaching methods cannot meet the needs of enterprises for the practical ability of management accounting talents. This paper proposes to discuss the teaching and learning reform of management accounting courses with the flipped classroom teaching concept, and puts forward the above suggestions, hoping to provide help for the management accounting teaching reform.

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