

Thoughts on Management Accounting in Undergraduate Teaching

Yang Yang

The School of Management, Northwest Normal University, Lanzhou, Gansu, China

Abstract: The study aims to explore the current situation and problems of management accounting teaching in ordinary undergraduate colleges, and put forward suggestions on improving teaching methods, optimizing course content and perfecting teaching evaluation system. Through the literature review and the analysis of the existing teaching practice, it is found that there are some problems in the management accounting teaching, such as outdated course content, single teaching method, insufficient teachers' practical experience, and imperfect evaluation system. To this end, this paper proposes a series of improvement measures, including updating the curriculum content, adopting diversified teaching methods, strengthening teacher training, strengthening practical teaching and building a diversified evaluation system. The research of this paper provides scientific basis and practical guidance for the teaching reform of management accounting in ordinary undergraduate colleges.

Keywords: Management Accounting; General Undergraduate Teaching; Quality and Effect

1. Foreword

In the modern enterprise management, management accounting, as an important discipline, has gradually become an indispensable tool in the enterprise decision-making process. Management accounting not only involves the summary and analysis of financial data, but also emphasizes through the processing and utilization of information, to provide strong support for enterprise strategic planning, business decision-making and internal control. With the deepening development of global economic integration and the increasingly fierce competition among enterprises, the application scope and importance of management

accounting are constantly expanding.

As the cradle of cultivating future professionals, ordinary undergraduate education shoulders an important responsibility in teaching management accounting knowledge and cultivating students' practical operation ability. However, at present, many ordinary undergraduate colleges and universities still have many deficiencies in the teaching of management accounting, such as the disconnection between the course content and the actual needs of enterprises, the single teaching methods, and the lack of student participation and enthusiasm. These problems have seriously affected the effect of management accounting teaching, and restricted the improvement of students' comprehensive quality and practical ability.

This study aims to explore how to effectively improve teaching methods, optimize course content and improve the quality and effect of management accounting teaching by in-depth analysis of the current situation of management accounting teaching in ordinary undergraduate colleges. Through a comprehensive review of the existing problems in the teaching of management accounting, and combined with the successful experience at home and abroad, this paper will put forward feasible improvement suggestions and countermeasures, to provide scientific basis and practical guidance for the teaching reform of management accounting in ordinary undergraduate universities.

2. Literature Review

As an important tool of modern enterprise management, management accounting has received wide attention in academia and education at home and abroad in recent years. Albrecht et al. pointed out that the teaching content of management accounting should focus on the combination of theory and practice, and improve students' application ability through case teaching and practical operation [1]. In her research, Li also

emphasized that management accounting courses should focus on practical links, and enhance students' practical ability through school-enterprise cooperation and internship programs [2].

Existing studies generally believe that the content of management accounting courses should be constantly updated and adjusted with the change of the actual needs of enterprises. Yang pointed out that the traditional teaching content of management accounting is too theoretical and lacks practical application, and suggested to introduce more practical cases and simulation experiment [3]. In addition, the innovation of teaching methods is also an important way to improve the teaching effect. Liu proposed that using novel teaching methods such as flipped classroom and project-based teaching can effectively improve students' interest in learning and participation [4].

Teachers are the key to teaching quality. Zhang pointed out that management accounting teachers should have rich theoretical knowledge and practical experience, and suggested strengthening teachers' training and further study to improve their teaching and scientific research ability [5]. In addition, Wang's research shows that through school-enterprise cooperation, inviting enterprise experts to participate in teaching can make up for the lack of teachers in practical experience [6].

Scientific and reasonable evaluation system is an important guarantee to ensure the teaching quality. Smith proposed that management accounting teaching should adopt diversified evaluation methods, including process evaluation, final evaluation and enterprise internship evaluation of [7]. In China, Chen research points out that a perfect feedback mechanism can help teachers to timely understand the problems and needs of students in the learning process, so as to adjust the teaching strategy [8].

Some foreign universities have accumulated rich experience in management accounting teaching. Harvard Business School adopts the case teaching method to guide students to analyze and discuss through real enterprise cases, which effectively improves students' practical ability [9]. In China, the School of Economics and Management of Tsinghua University has invited senior executives to

participate in teaching through school-enterprise cooperation projects, and achieved good teaching results [10].

Based on the above literature, it can be seen that there are still some problems in ordinary undergraduate teaching, such as the disconnection between the course content and the actual needs of enterprises, single teaching methods, lack of practical experience of teachers, and imperfect evaluation system.

3. Current Situation and Problems of Management Accounting in Undergraduate Teaching

3.1 Curriculum Content and Teaching Methods

At present, the management accounting courses of many undergraduate colleges are still based on the traditional theoretical teaching, the course content is relatively old, lack of close connection with the real enterprise environment. Most of the courses focus on the teaching of basic theoretical knowledge, while the cultivation of practical operation skills and application ability is insufficient [2]. This teaching mode makes it is difficult for students to quickly adapt to the actual needs of enterprises after graduation and lack the ability to solve practical problems.

At the same time, the single teaching method is also a big problem in the teaching of management accounting. The traditional "cramming" teaching method makes students be in a state of passive acceptance of knowledge in class, and lack of opportunities for active participation and practical operation [3]. This teaching method not only affects the students' enthusiasm for learning, but also is not conducive to the improvement of their comprehensive ability.

3.2 Teacher Team Construction and Teacher Level

The quality of the teachers directly affects the quality of teaching. At present, most of the management accounting teachers in many undergraduate universities come from academic research background and lack practical enterprise management experience [5]. This makes it difficult for teachers to provide rich practical cases and experience in the teaching process, and the teaching content is too theoretical to meet students' needs for

practical knowledge.

In addition, the continuing education and training mechanism for teachers is not yet perfect. Although some teachers have certain theoretical knowledge, but due to the lack of continuous training and enterprise practice opportunities, their knowledge update speed is slow, and it is difficult to keep up with the new development and new trend in the field of management accounting [6].

3.3 Practical Teaching Link is Weak

As a highly applied subject, the teaching effect of management accounting largely depends on the practical teaching link. However, in many undergraduate colleges and universities, the practical teaching links are still relatively weak. On the one hand, the school-enterprise cooperation mechanism is not perfect, students lack the opportunity to practice and practical operation; on the other hand, the school itself laboratory equipment and practical teaching resources are not sufficient, it is difficult to provide high-quality practical teaching environment [4].

3.4 The Teaching Evaluation System is Imperfect

The existing teaching evaluation system mainly focuses on the final examination results, and ignores the assessment of students' performance and practical ability in the learning process. Such an evaluation method is easy to lead students to ignore the in-depth understanding and application of knowledge in order to cope with the exam, which affects the teaching effect and the cultivation of students' comprehensive quality [8].

3.5 Lack of Student Participation and Learning Enthusiasm

Due to the limitations of course content and teaching methods, many students lack interest and motivation to participate in management accounting courses. Traditional teaching mode is often difficult to stimulate students' enthusiasm for learning, leading to students in a passive state in class, poor learning effect [1].

Based on the above status and problems, it can be seen that there are many deficiencies in the course content, teaching methods, teachers, practical teaching and evaluation system. These problems not only affect the teaching

quality, but also restrict the improvement of students' practical operation ability and comprehensive quality. In view of these problems, this paper will put forward the corresponding improvement suggestions and countermeasures in the following part, in order to provide reference for improving the teaching quality of management accounting.

4. Countermeasures and Suggestions for Improving Management Accounting Teaching

4.1 Optimize the Course Content and Pay Attention to the Practice Link

Management accounting course content should follow the enterprise actual demand, timely update and adjustment, suggest the latest management accounting tools and technology, such as big data analysis and artificial intelligence, increase the actual case and simulation experiment, through real enterprise case and simulation experiment to help students apply theoretical knowledge to practical problems, in addition, strengthen university-enterprise cooperation, establish long-term cooperation with enterprises, develop course project based on the actual business, let the students study and practice [2,3,6] in the real business environment.

4.2 Innovate Teaching Methods to Improve Student Participation

Teaching method innovation can effectively improve students' interest in learning and participation, suggested case teaching method, through the analysis and discuss the actual enterprise case to cultivate students' analysis and decision-making ability, the flipped classroom, combining the traditional classroom teaching and online learning, encourage students to self-study before class, class discussion and practice, at the same time implement project teaching, let the students in a semester to complete a practical management accounting project, learning and application of management accounting knowledge from the project [3,4].

4.3 Strengthen the Construction of Teachers and Improve the Level of Teachers

Teacher is the key to teaching quality, suggested to strengthen teachers' training and training, improve their comprehensive quality

and teaching level, through regular teacher training, organize teachers to attend academic conferences and training at home and abroad, understand the latest development in the field of management accounting and research results, encourage teachers to participate in enterprise practice, through the temporary, part-time actual enterprise management experience, and introduce enterprise expert teaching, make up for the shortage of teachers in practical experience [5].

4.4 Improve the Teaching Evaluation System and Make Diversified Assessment

Scientific and reasonable teaching evaluation system can effectively improve the teaching effect, suggest diversified evaluation method, through the process evaluation, such as homework, classroom discussion, case analysis, the students 'learning process to conduct a comprehensive evaluation, combined with the final exam, project report final evaluation, the final learning results of students, and the students during the internship in the enterprise internship evaluation system, comprehensive consideration of students' practical ability and comprehensive quality [8].

4.5 Strengthen Practical Teaching and Build a Platform for School-enterprise Cooperation

Practice teaching is an important part of management accounting education, Suggestions through the establishment of university-enterprise cooperation platform, and enterprises to build practice base, regularly organize students to practice and visit, understand the enterprise actual operation, set up practical courses, increase the practice course in the curriculum, arrange students simulation experiment and practical operation, develop management accounting case library and simulation laboratory, provide students with rich practice resources and environmental support [6].

4.6 Stimulate Students' Interest and Cultivate Their Comprehensive Quality

Students 'interest in stimulating and the cultivation of comprehensive quality is crucial for teaching effect, suggested by management accounting competition, organize regular management accounting competition,

stimulate students' interest and competition consciousness, carry out academic lectures and salon, invite industry experts and scholars to hold lectures and salon, broaden the students' vision, improve their comprehensive quality, and encourage independent learning and research, support students to participate in scientific research projects and autonomous learning, cultivate their independent learning and research ability [10].

Through the above improvement measures, the quality and effect of management accounting teaching can be effectively improved, and the high-quality management accounting talents with theoretical knowledge and practical operation ability can be cultivated, so as to provide strong support for the development of enterprises and the society.

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