

# Research on Teaching Innovation of Cost Management Accounting Course in Private Applied Undergraduate Universities

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**Abstract:** *Based on the characteristics of private applied undergraduate universities, this paper analyses the teaching status of Cost Management Accounting course and constructs an innovative teaching system in four aspects: teaching objectives, teaching materials, teaching methods and teaching evaluation to realize the whole process management of course teaching so as to provide feasible reference for future teaching reform.*

**Keywords:** *Cost Management Accounting; Curriculum Reform; Teaching Innovation*

## 1. Introduction

"Cost Management Accounting" is an important professional core course for financial management majors. This course takes the component links of cost management system as a clue, puts cost management in the height of enterprise strategy, and integrates cost planning, cost calculation, cost control and performance evaluation in a scientific way. In private applied undergraduate institutions, students have unique learning characteristics and teaching has clear requirements. In the teaching process, combining the objectives of applied talents cultivation, the teaching objectives, teaching contents, teaching methods and evaluation methods should be constantly reformed and innovated to form a more perfect innovative teaching design.

## 2. Analysis of the Current Teaching Situation

This course involves cost calculation, cost analysis, cost control and performance evaluation, which is a relatively important part of the financial work. However, the course is highly theoretical with many calculations, thus causing low acceptance of the course by students. Students in this course have the following characteristics.

Not good at calculation. Students generally have deviations in mathematical foundations. In the face of a large number of calculations, it is very easy to have a rebellious mentality towards the course. Students need to reinforce the counter-suggestions of "the course is not difficult" and "it is easy to learn" to enhance their confidence in learning.

Difficulties in understanding theories. Students are confused about the understanding of many professional terms. It is much more helpful for students to understand the theory by using cases that are closer to reality or transforming complex theories into common language, which will strengthen the knowledge of professional terms after understanding.

Poor learning initiative. Most students are unable to carry out pre-course pre-reading and post-course review. All learning of the course depends on classroom teaching. However, the difficulty of the course itself requires students to strengthen their independent learning after class. Therefore, this course strengthens the necessary practice time for students in class and the pre-reading and review requirements after class.

### **3. Innovative Teaching Design**

#### ***3.1 Innovation in Teaching Objectives***

Adhering to the teaching philosophy of applied undergraduate education and based on practicality and applicability, this course has adjusted the objectives from focusing on the inculcation of knowledge objectives to the inclination to the cultivation of thinking and logical ability. Through this course, students will be able to master the methods of costing and accounting, have thought of cost management, be able to correctly calculate the trajectory and allocation of expenses and costs, be able to judge the appropriate costing methods according to different situations of enterprises, and be able to use the perspective of management accounting to analyze and evaluate the decisions of enterprises and give feasible solutions.

What is more important is to cultivate students' ability to think comprehensively and coherently and to solve practical problems. Students will enhance their perceptual understanding of the real business environment and establish a basic framework for thinking about analyzing and solving problems as well as to master basic analytical tools and the necessary business language.

#### ***3.2 Textbook Selection Adjustment***

In the early stage of teaching, following the traditional teaching methods and concepts and focusing on the achievement of knowledge objectives, a more classical textbook "Cost and Management Accounting" published by People's University of China Press and edited by Prof. Sun Maozhu was selected as the textbook. However, during the teaching process, it was found that the content of the textbook partially overlapped with the financial management course. At the same time, the textbook was highly theoretical and difficult for students to understand and thus, the textbook was adjusted in the subsequent teaching process.

Currently, this course uses the CPA exam textbook "Financial Cost Management" Title II Costing and Title III Management Accounting as the textbook. There are three reasons for choosing this textbook. First, it is in line with the orientation of applied undergraduate education. This textbook is more practical, rich in cases and close to practice, which can enable students to better understand the application of course knowledge in practical work and lay the foundation for employment. Second, the content is updated in a timely manner. Finance work requires constant mastery of the latest accounting-related policies, and CPA materials are updated annually according to the latest standards, which can ensure that there is no disconnect between what students learn and the knowledge used in their future work. Thirdly, it helps students to lay a solid foundation of knowledge for future examinations. As financial work requires relatively high requirements for certificates, and some students will face pressure for examinations upon graduation, so the early learning can effectively improve the passing rate of future examinations.

#### ***3.3 Innovation in Teaching Methods***

This course mainly adopts lecture method, exercise method and case method in classroom teaching method, and introduces the hand-drawn board teaching method.

Hand-painted board teaching. In the process of teaching online classes during the epidemic, it was found that students were more receptive to knowledge written directly on the PPT than on the chalkboard. Therefore, this course introduced hand-painted board teaching into offline classroom teaching. The hand-painted board teaching has the effect of better thought guidance. As the key points are outlined, students are able to follow the teaching process, catch the class focus and implement the notes in time. Moreover, the calculation volume of this course is relatively large. In the process of explaining the calculation on the traditional blackboard, students often can't match the content of the blackboard and the PPT courseware. The hand-drawn board solves this problem well. The source of each number and the process of change can be reflected effectively and intuitively, and the ideas are clearer, so students can follow the teaching progress better.

Case teaching. Because of the strong theoretical and calculative nature of the Cost Management Accounting course, students are resistant to it before learning it. Therefore, it is necessary to break the psychological defense of students through cases to turn passive learning into active learning. By using real-life cases, students will be able to recognize the role of each part of knowledge in practical work and in which areas they can be used in the future, which will increase their desire to learn. Verbalized

cases are extremely helpful for students to understand the boring theories. The use of case-based teaching not only helps students to master the methodological theory of the course, but also helps to establish a management accounting mindset, which will be of great help to students in their future work.

Exercise method. Although, this course has set up a mechanism for pre-reading and reviewing, there are still some students who are less autonomous in their learning outside the classroom. Therefore, this course has added more exercises in the classroom. For simple questions, students are asked randomly by name to raise class tension. For questions involving calculations, students are given 5-10 minutes to complete the exercises in class. In this process, it is possible to effectively find out students' mastery of knowledge points in a timely manner by observing how they work on the questions, and to be able to adjust the focus in time in the process of course explanation.

### **3.4 Innovation in Teaching Evaluation**

In the teaching evaluation, a "Teacher mate" tool is introduced to build a comprehensive evaluation system of "before - during - after class".

Before class: Class attendance is completed through the "Sign-in" function. The QR code sign-in is enabled 5 minutes before each class, which avoids students from signing in before they arrive and reduces the frequency of students being late, effectively improving the order of teaching.

During-class: Questions are completed through the "Roll Call" function. Since the roll call is random, it can enhance the tension of students' learning in class. Students can synchronize their cell phones with the classroom projection through the "Courseware" function. Because of the large number of students in this course, some students cannot see the projection in big classrooms due to the angle problem while students in the back of the seat also cannot see the projection. The synchronization of class materials is a good solution to this problem. Students can follow the progress of the class through their cell phones, which also reduces the phenomenon of students playing with their cell phones in class.

After class: Each chapter quiz is completed through the "Answer" function. In order to urge students to study after class, a quiz will be issued at the end of each chapter of the course. Students will have a limited time (usually one week) to complete the quiz, which effectively promotes students' learning after class. During the lecture, supplementary lectures can be added in a more targeted manner according to the correct answer rate. With the function of "Courseware", courseware can be browsed and students' pre-reading and revision can be effectively grasped through the browsing situation.

Besides, the course is divided into two parts: costing and management accounting. After the teaching of costing, the midterm quiz will be completed through the "Exam" function.

The usual grade of teaching evaluation consists of attendance, independent study, and chapter quiz and midterm examination, each accounting for 10% of the total grade, totaling 40%. The other 60% is the final examination.

## **4. Conclusion**

Through innovative teaching design, this course has a relatively complete innovative teaching system, which can track the whole process of students' learning "before - during - after class" and have a traceable track. With the implementation of innovative teaching design, students' learning autonomy is gradually improved, and the overall assessment results of students are further improved. At this stage, the course has established a course question bank through "Teacher mate", and has a complete set of courseware base with abundant case matching. In the further teaching process, this course will gradually change to digital teaching and realize an integrated online and offline teaching mode to make it meet the needs of training applied undergraduate talents better.

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