

Ideological and political teaching design of management accounting

Meng Jun

School of Accounting and Finance, Xi'an Peihua University, Xi'an, Shaanxi, China, 710125

Abstract: *With the rapid development of social economy and the rise of knowledge economy, management accounting has become an indispensable part of modern society. In order to improve the comprehensive quality and ability of students majoring in Management Accounting, this paper will focus on the ideological and political teaching objectives of Management Accounting, the design and implementation path of Ideological and Political Teaching of Management Accounting, and the measures to improve the quality of ideological and political teaching of Management Accounting. Through the research of this article, we hope to provide relevant teachers with valuable reference opinions in the design of ideological and political teaching in the "Management Accounting" course, and further promote the organic combination of ideological and political education and professional education.*

Keywords: *Management Accounting; Curriculum Ideology and Politics; Instructional Design; Measure*

1. Introduction

The Management Accounting course is an important management discipline that aims to develop students' ability to make decisions and control within a business. By studying "Management Accounting", students can gradually master the ability to analyze and interpret data, understand the basic principles of financial statements and accounting information, and master the tools and techniques of management accounting, so as to better participate in the decision-making and management process of enterprises. Nowadays, the demand for management accounting talents in various industries is increasing, and the ability requirements and work quality requirements of relevant talents are also getting higher and higher, so it is of practical significance to strengthen the research on the ideological and political teaching of management accounting.

2. Ideological and political teaching objectives of the course "Management Accounting"

2.1. Ideological and moral goals

Management accounting is a branch of accounting that focuses on providing decision support to businesses, including budgeting, controlling costs, analyzing and evaluating financial data, etc. In the teaching of Management Accounting, in addition to imparting professional skills and knowledge, teachers should also pay attention to cultivating students' ideological and moral qualities, including but not limited to the following: (1) Integrity and moral principles. Teachers need to make students deeply aware of their own functions, as well as the importance of abiding by the principles of integrity and ethics in their work as professional accountants, and the importance of ensuring the authenticity and accuracy of financial data. (2) A sense of responsibility. Students should understand their responsibilities in the enterprise, understand the impact of their work on the enterprise and its stakeholders, and constantly improve their sense of responsibility for their work, so that they can actively contribute to the development of the enterprise after participating in the work; (3) Critical thinking. Management accounting involves many complex issues and decisions, and students should learn to use critical thinking to analyze these issues, weigh various possible options, and make decisions based on facts and data; (4) Teamwork Awareness: Teamwork is essential in management accounting, and students need to learn to work with others, respect others' opinions, and how to play their role in a team.^[1]

2.2. Knowledge and skill objectives

Management accounting is a discipline that involves a wide range of fields, including financial analysis, cost accounting, budgeting, decision support, and many other aspects. Therefore, in the ideological and political teaching of Management Accounting, the realization of knowledge and skill objectives can help students master the necessary accounting knowledge and skills, so that they can apply these knowledge in practical work to support the management decision-making of enterprises. First of all, students should understand the definition, objectives, and basic principles of management accounting, and understand the important role of management accounting in a business. Secondly, management accounting involves the analysis and interpretation of financial data, so students should master the preparation and analysis skills of financial reports, including balance sheets, profit and loss statements, and cash flow statements, etc. Thirdly, students also need to master how to prepare budgets and how to formulate cost control strategies, such as total budget management, standard costing and activity costing. Finally, students should understand how to use accounting data and financial analysis methods to support business decision-making, including investment decisions, business decisions, etc.

3. The design and implementation path of ideological and political teaching in the course of "Management Accounting"

3.1. Integrate ideological and political education resources according to teaching objectives

In the course of "Management Accounting", the ideological and political education elements related to the teaching objectives, such as professional ethics, social responsibility, integrity, etc., are deeply excavated and integrated into the teaching content. In order to improve students' interest and participation in learning, teachers should use diversified teaching methods, such as group discussions, role-playing, interactive games, etc., so that students can receive ideological and political education in a relaxed and happy atmosphere. When explaining the basic concepts, theories and methods of management accounting, we can introduce the management ideas in traditional Chinese culture, such as "governing the country" and "the art of war", etc., to help students understand the historical and cultural background of management accounting, and at the same time, it can also guide students to establish correct values and outlook on life. When explaining total budget management, the concepts of "planning" and "planning" in traditional Chinese culture can be introduced to help students understand the role of comprehensive budget management in the practice of enterprise strategy. When explaining cost management and lean thinking, the concepts of "thrift" and "saving" in traditional Chinese culture can be introduced to help students understand the importance of cost control, and at the same time, it can also guide students to establish the values of diligence and thrift and consumption outlook.

3.2. Integrate ideological and political elements into the teaching content

On the basis of the existing teaching materials, the elements that can penetrate into the content of ideological and political education should be deeply excavated, so as to give full play to the important role of the course of "Management Accounting" in moral education. For example, the knowledge of accounting laws and regulations is integrated into the course content to help students establish correct legal concepts and legal awareness, and enhance students' sense of responsibility to abide by laws and regulations. At the same time, in the teaching content related to the quality of accounting information, the education of professional ethics and ideals and beliefs of accounting practitioners is integrated into the teaching content, so as to stimulate students' awareness of abiding by accounting work standards and ensuring the objectivity of accounting information. Real cases can also be introduced to let students understand the application of management accounting in practical work, and at the same time, ideological and political education can be carried out in combination with cases, so that students can better understand the importance of professional ethics, social responsibility and other elements. Or adopt a variety of teaching methods, such as group discussions, role-playing, interactive games, etc., so that students can actively participate in classroom discussions and improve the effect of ideological and political education. For example, students can be organized to discuss the application and significance of management accounting in practical work in a group discussion to cultivate students' teamwork and communication skills. For example, when explaining the chapter "Total Budget Management", ideological and political elements such as "lean management" can be introduced to enable students to understand the meaning and importance of comprehensive budget management, and master the methods and steps of preparing a comprehensive budget.^[2]

3.3. Interdisciplinary integration to comprehensively improve students' comprehensive literacy

First of all, the knowledge and perspectives of other subject areas, such as economics, psychology, sociology, etc., are introduced into the course to expand students' knowledge horizons and improve students' comprehensive analytical skills. Through interdisciplinary integration, it can help students better understand the problems in management accounting, and at the same time, it can also cultivate students' interdisciplinary thinking and innovation ability. Secondly, in addition to professional skills and knowledge, attention should also be paid to cultivating students' comprehensive qualities, such as communication skills, leadership, teamwork spirit, etc. Teachers organize various forms of practical activities, such as case analysis, role playing, group discussions, etc., so that students can exercise their comprehensive quality in practical operations; Third, the curriculum can timely integrate the core values of socialism and Thought on socialism with Chinese characteristics for a new era, and guide students to establish a correct outlook on life, values and world view. In this way, students' sense of social responsibility and professional ethics can be cultivated, and students' comprehensive literacy can be improved. Finally, a variety of evaluation methods, such as test scores, classroom performance, group discussion results, case analysis reports, etc., are used to comprehensively evaluate students' knowledge, skills and comprehensive quality, and provide reference information for subsequent interdisciplinary integrated teaching.

3.4. Design a variety of ideological and political teaching activities

Teachers can arrange for students to give presentations in class to share their views and insights on the application and significance of management accounting in practical work. Students can combine their own experiences or observations to illustrate the importance of management accounting for the operation and development of a business from different perspectives, and at the same time share some success and failure cases. In this way, students' expression and thinking skills can be cultivated, and communication and interaction between classmates can also be promoted. Teaching situations can also be created to allow students to simulate the real work environment, work content, and work processes, and students can have an in-depth understanding of various aspects of management accounting, such as cost accounting, budget control, and decision support, through discussion and cooperation. At the same time, it can also cultivate students' teamwork spirit and communication ability, and lay a foundation for improving students' thinking ability and problem-solving ability.

3.5. Innovate assessment and evaluation methods

In the teaching of Management Accounting, it is difficult to comprehensively evaluate the actual level and comprehensive quality of students by a single assessment method, so it is necessary to adopt a combination of multiple assessment methods. In addition to the traditional theoretical examinations, more attention should be paid to the assessment of practical ability, such as requiring students to apply the knowledge they have learned to solve practical problems in enterprises. Routine performance and participation should also be included in the assessment scope, including class discussions, group collaboration, case analysis, etc., which can reflect the overall quality and ability of students. For knowledge points that need to be memorized and understood, closed-book exams can be adopted; For the knowledge points that need to be analyzed, applied and designed, they can take the form of open-book exams or report submissions. In addition to the evaluation of teachers in the school, an enterprise evaluation mechanism can be introduced, For example, inviting corporate tutors to evaluate students' actual operations, or leading students to visit corporate sites for learning. In addition, the ideological and political quality of students should also be included in the scope of assessment. For example, students' values, professional ethics, teamwork, etc. can be assessed through essays, group discussions, role-plays, etc.^[3]

4. Measures to improve the quality of ideological and political teaching in the course of "Management Accounting"

4.1. Improve teachers' ideological and political ability

Teachers need to pay attention to the improvement of their own ideological and political quality, establish correct values, outlook on life and world view, and set an example for students. All major schools should realize the importance of improving teachers' ideological and political abilities in

contemporary education, and actively provide opportunities for teachers to participate in training activities, such as organizing teachers to participate in ideological and political education training courses and seminars organized by schools, colleges, etc. etc., learn advanced ideological and political education concepts and methods, and improve teachers' ideological and political literacy. Teachers themselves should also have a sense of self-improvement, actively learn relevant courses, and deeply explore the ideological and political elements in the courses, combine management accounting knowledge points with ideological and political education, find entry points, and integrate ideological and political education throughout the entire course middle. For example, when explaining the basic theories of management accounting, ideological and political elements such as socialist core values can be introduced to cultivate students' national pride and self-confidence. In addition, teachers need to adopt diversified teaching methods and means, such as group discussions, role-plays, interactive games, etc., so that students can actively participate in classroom discussions and improve the effectiveness of ideological and political education. At the same time, modern information technology means, such as network platforms, multimedia teaching, etc., can be used to enrich the content and form of teaching, and improve students' interest and participation in learning.

4.2. Strengthen the connection between theory and practice in the discipline of Management Accounting

First of all, strengthen the joint construction of schools and enterprises, and increase the proportion of practical teaching in the curriculum, such as simulation experiments, corporate internships, etc., so that students have the opportunity to personally participate in the management accounting work of enterprises and apply theoretical knowledge to practical operations. Then introduce representative enterprise cases, let students analyze and discuss, combine theoretical knowledge with practical cases, so that students can better understand and master the theory and methods of management accounting; Secondly, cooperate with enterprises and invite business professionals to the school to give lectures or lectures, so that students can understand the actual operation of enterprises and understand the application of management accounting in practical work from the perspective of professionals. Students can also be organized to conduct field trips to enterprises to gain an in-depth understanding of the production and operation activities and management accounting work processes of enterprises, and combine theoretical knowledge with practice; Thirdly, students are encouraged to participate in social practice activities, such as participating in social practice projects of enterprises or conducting social surveys independently, so that students can experience the application of theoretical knowledge in practice. Finally, the practical teaching should be strengthened, and the work process and methods of management accounting should be experienced by students through simulation experiments and comprehensive training, so as to improve students' practical ability and professional quality.

4.3. Adopt a diverse approach to teaching

Classroom explanation is the main way of teaching "Management Accounting", and teachers should design a good classroom explanation session to explain the basic concepts, theories and methods of management accounting clearly, especially the key points and difficulties in simple terms, so as to help students understand and master. The case teaching method can also be used to prepare some real and representative cases according to the teaching content, so that students can analyze and discuss, and improve their ability to analyze and solve problems. Or organize group learning to improve students' teamwork ability by learning from each other and helping each other. Teachers can put forward some topics or questions according to the teaching content, and let students discuss in groups, draw conclusions or solutions, and present and communicate. Extracurricular practice can help students better understand and master the knowledge of Management Accounting and enhance their practical ability. Online teaching is a teaching method that keeps pace with the times and can help students make better use of their spare time to learn Management Accounting course knowledge. Teachers can use the online platform to upload some teaching videos, teaching materials and questions, etc., so that students can conduct independent learning and self-testing.^[4]

5. Conclusion

In summary, the course of "Management Accounting" is one of the important disciplines for cultivating high-quality talents, and in view of the special nature of the work of this discipline, teachers should pay special attention to the cultivation of students' ideological and moral cultivation and social

responsibility consciousness when teaching. This paper advocates that the ideological and political objectives of the course of Management Accounting should be clarified firstly, that is, the ideological and moral goals and the knowledge and skill objectives, and then the ideological and political education resources should be integrated according to the teaching objectives, the ideological and political elements should be integrated into the teaching content, and the interdisciplinary integration should be integrated to comprehensively improve the comprehensive literacy of students, design diversified ideological and political teaching activities, and innovate assessment and evaluation methods. In addition, it is necessary to improve teachers' ideological and political ability, enhance the connection between theory and practice of Management Accounting, and adopt diversified teaching methods to fully ensure the teaching quality of Management Accounting.

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