

Reform of Management Accounting Education Based on “Internet +” Education Mode

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Abstract. Through analysis of the current status of “Internet +” management accounting education, “Internet +” is introduced into the Management Accounting teaching courses, and the “blended” teaching mode combining online and offline teaching is realized. The improvement of the teaching content system, the development of teaching materials, the reform of teaching mode, and the development of experimental projects, will improve the teaching quality of Management Accounting, enable students to fully grasp the basic theories and methods of management accounting, and cultivate qualified management accounting talents for the society.

1. Introduction

In October 2014 and June 2016, the Ministry of Finance successively issued the Guidance of the Ministry of Finance on Promoting the Construction of Management Accounting System (Accounting [2014] No. 27, hereinafter referred to as the Guidance) and Basic Guidelines for Management Accounting (Accounting [2016] No. 10, hereinafter referred to as the Basic Guidelines). The Guidance and the Basic Guidelines were issued by the Ministry of Finance because propelling the construction of the management accounting system in an all-round way is an urgent need to promote economic transformation and upgrading, and is an inherent requirement for establishing a modern fiscal system and promoting the modernization of the national governance system and governance capacity, as well as an important direction of accounting reform and development. The development of management accounting focuses on the cultivation of management accounting talents. The Guidance mentioned in the main objectives, “In the 3-5 years, we will train a group of management accounting talents throughout the country; the management accounting talent team will be significantly strengthened, and the consulting service market of management accounting will prosper remarkably, which making China's management accounting close to or reach the world's advanced level.” The outline of the “13th Five-Year Plan” for Accounting Reform and Development also clearly defines management accountants as professional talents that are in short supply in the industry to accelerate the cultivation, and strives to the cultivation of 30,000 management accounting talents who are good at financial management, management and decision-making by 2020. However, at present, the Management Accounting teaching in most of schools has many problems such as imperfect content system, simplex teaching mode, unsatisfactory teaching materials, lack of network thinking, and scarcity of compound teachers. President Xi Jinping pointed out at the Third World Internet Conference that during the 13th Five-Year Plan period, our country will vigorously promote the “Internet Plus” action plan, and the “Internet Plus” will penetrate into people’s daily life, study, work, and so on. Therefore, it is necessary to construct an “Internet Plus” management accounting education mode, so that China's management accounting education for undergraduate can adapt to the needs of modern society and cultivate management accounting talents with analytical, processing and innovation capabilities.

2. The current status of management accounting education in “Internet Plus” mode

The “Internet Plus” era has promoted the popularization of high-tech, such as big data, cloud computing etc. The traditional accounting system will also be transformed into the Internet system,

and the accounting management functions and accounting functions will gradually increase. Therefore, accounting talents not only need to master the basic knowledge of the profession, but also need to understand the network application knowledge such as Local Area Network and cloud computing, to adapt to the work of network platform. At the same time, accounting talents also need to master network management skills to ensure computer working stable and safe. However, the current training mode for accounting professionals in China's colleges and universities cannot well adapt to the needs of modern economic and social development, with the problems such as a lag of the top-level plan design, the lack of software and hardware support in colleges and universities, the fact that teachers have not kept up with the times, and the deficiency of content in teaching materials.

2.1 The teaching content system of management accounting is incomplete

Based on the basic theory of management accounting, application elements, four functional activities, and management accounting tools in seven fields, the teaching materials of current Management Accounting have problems such as incomplete teaching content system and outdated content, mainly including: the introduction on the basic theory of management accounting is incomplete; the content and methods in prediction section of management accounting are outdated; the compilation method of budget is not updated in time; the cost management tools and methods and performance evaluation methods are incomplete; the basic tools for strategic management are lacking; lots of teaching material lack of chapters such as "Operation Management", "Project Management", "Benchmarking Management", "Risk Management", "Management Accounting Information and Reports".

2.2 The top-level design of training plan for management accounting talents does not meet the needs of society

The objective of talents cultivation in traditional accounting teaching lays emphasis on the training of students' account processing ability, while ignoring the formation of management accounting professionalism. In the "Internet Plus" era, the accounting function has been transformed from static accounting processing to dynamic management analysis. The importance of management accounting, financial management and management science has become increasingly apparent. Accounting data collection and processing can be completed by computers or network. In addition, what modern enterprises need more is to master accounting information, to make suggestions on management through data analysis, and to provide more accurate and effective professionals of information management for corporate decision-makers.

2.3 The knowledge structure of management accounting teachers has prominent faults

In the "Internet Plus" era, in addition to management accounting, cost management analysis and data collection, teachers also need to master the knowledge of potential risk management, strategic assessment, macro policy prediction, and leadership communication. In the meantime, Internet knowledge must also be grasped in college education. However, when college teachers undergo higher education, they generally do not receive such knowledge education, which leads to the fault of their knowledge structure and they can only follow traditional teaching methods. In the "Internet Plus" era, teachers not only need to have the knowledge of Internet software, but also have to be proficient in the application of mobile terminal devices. However, some middle-aged and elderly teachers in colleges and universities have not yet met this requirement and cannot adapt to the needs of modern education.

2.4 The construction structure of management accounting software is obviously out of balance

In the era of "Internet Plus", the key to building an upgraded version of China's accounting services is to foster and develop management accounting, because management accounting focuses on participatory decision analysis, more value creation, and provision of strategic support. Traditional management accounting uses static budget for feedback, control and evaluation, while in the "Internet Plus" era, management accounting should pay attention to environmental changes and

dynamic monitoring, provide real-time strategic decisions, optimize resource allocation, and continuously improve performance services. Therefore, financial analysis control, strategic decision-making plan, capital market operation, comprehensive budget control, risk management control, management accounting system of upgrading performance evaluation and assessment should be constructed. However, the current colleges and universities pay too much attention to the construction of Internet hardware, but ignore the supporting software construction, mainly in the following aspects: First, the existing software construction over emphasizes on financial accounting software and neglects the construction of management accounting software. Second, the existing experimental courses on management accounting software go through the motions obviously, still based on problem solving or case analysis, with few enterprise research or management analysis reports. Third, management accounting in western countries gives priority to data analysis, but there are few cases in which SMEs in China can be used for management accounting for data analysis. It is difficult for teachers to obtain large company data, and large companies rarely disclose financial confidential data. It has caused the software used in management accounting in current teaching to be inconsistent with the actual situation of the society.

2.5 The teaching mode and assessment mode are simplex

At present, most colleges and universities adopt a relatively simple teaching method for Management Accounting. They generally adopt traditional teaching methods and mainly focus on teachers' teaching, while students' learning is comparatively passive and their learning enthusiasm is poor; The assessment method is generally based on standardized test papers, mainly assessing the basic methods and principles of Management Accounting, and lacking assessment on students' ability to think and innovate.

3. Reform of Management Accounting teaching

3.1 The Improvement of the Teaching Content System of Management Accounting

Based on the Basic Guideline, the teaching content system of Management Accounting should be improved from four aspects:

3.1.1 Improvement of the introduction of management accounting

The introduction should include the following: first, the concept of management accounting, including the generalized definition, narrow definition and the definition in the Basic Guidelines for Management Accounting; second, the development history of management accounting, including at least three stages: generation of management accounting, formation of narrow management accounting, and strategic management accounting; third, the basic theory (conceptual framework) of management accounting, in accordance with the newly issued Basic Guidelines for Management Accounting", including at least the objectives of management accounting, accounting subjects, accounting periods, functions, principles, and quality characteristics of management accounting information; fourth, the difference and relation between management accounting and financial accounting; fifth, the introduction on the world popular content of accounting qualification examinations related to management accounting.

3.1.2 Improvement of the basic methods of management accounting

First, the definition and classification of costs. The costs were classified at least according to economic use, traceability, and cost behavior. Second, the decomposition methods of mixed costs including at least historical cost analysis, contract confirmation, account analysis, engineering analysis method, as well as including the application of complex hybrid cost decomposition method (regression analysis method) with EXCEL; third, the application of variable cost method; fourth, the quantitative analysis; Third, the application of variable cost method; fourth, the cost-volume-profit analysis.

3.1.3 Improvement of the planning, decision-making, control and evaluation of management accounting

The content of this part is arranged according to the four functions of management accounting and the management accounting tools in seven fields in the Basic Guidelines; Planning includes strategic management, business prediction, and comprehensive budget; Decision-making includes short-term production and operation decisions, pricing decisions, risk decisions and long-term investment decisions; Control includes cost control and operational control; Evaluation includes the composition of performance evaluation system, traditional performance evaluation methods, and modern performance evaluation methods.

3.1.4 Increase of management accounting information and reports

The information and report of management accounting shall include the processing, sorting, analysis and transmission of management accounting information with EXCEL, and the management information system of management accounting.

3.2 Reform of the teaching mode

The Management Accounting courses should be carried out by a "blended" teaching mode combining online and offline. This mode will blend the advantages of the traditional teaching mode to facilitate students' concentration of thinking and consciousness, with the advantages of the online teaching mode to improve students' self-learning ability, analytical ability and innovative ability.

3.2.1 Design of micro-course content in Management Accounting

According to the requirements of the Management Accounting syllabus, the micro-course teaching content of Management Accounting is carefully selected. Through the analyses of the management accounting background, key knowledge, key models, key cases, exercises, proportion of micro-courses for application operations, structure and specific content, we can determine the specific knowledge, materials and diagrams of the micro-videos, micro-animations, micro-practice, micro-analyses and micro applications for the micro-course teaching, forming a complete system of Management Accounting micro-course teaching content. Specifically, through the analyses on the background of Management Accounting, the type of management accounting cost, law of change in cost profit, the analysis of retaining profit, cost-volume-profit analysis, loss-making product decision, related product decision, order decision, comprehensive budget, standard cost control and responsibility accounting micro-videos, micro-animations, micro-practice, micro-analyses and micro applications, the structure system of micro-course content are determined.

3.2.2 The "Flipped Classroom" mode is introduced into the teaching of Management Accounting

In the "Flipped Classroom" mode, students can use the "online resources" to learn the basic methods and principles of management accounting after class; they can refer to the classic examples of successful application of enterprise management accounting through the Internet; relevant cases can be obtained by means of enterprise research and communication with corporate practice workers. Students can be organized to conduct management accounting case discussions and learning experience sharing in the classroom. Through this learning mode, students can acquire more accurate and solid knowledge, so that the management accounting knowledge of students can become systematical, and they can become a high-level management accounting talent with considerably professional quality.

3.3 The construction of Management Accounting teaching materials

The "Internet Plus" era puts higher demands on the construction of Management Accounting teaching materials. There are two situations of the Management Accounting teaching materials: First, high-quality materials suitable for students are selected. However, even for high-quality teaching materials, the content system is still incomplete. Therefore, it is necessary to integrate existing available course materials and teaching resources, screen teaching resources suitable for students, and to develop teaching content that is suitable for students' characteristics. Second, based on the accumulated information, the Management Accounting course materials will be developed on their own to meet the requirements of the teachers and students of the school on teaching and learning. At the same time, the traditional teaching materials and exercise resources will be improved to make it more in line with the requirements of the "Internet Plus" era.

3.4 Development of Management Accounting experiment projects

Through research, network and other channels, the case and experimental materials of Management Accounting will be collected, and experimental projects such as cost-volume-profit analysis, variable cost method, short-term business decision, comprehensive budget, activity-based costing, and balanced scorecard will be developed, so as to establish the test tools based on the EXCEL model.

4. Conclusions

Propelling the construction of the management accounting system in an all-round way is an urgent need to promote economic transformation and upgrading, and is an inherent requirement for establishing a modern fiscal system and promoting the modernization of the national governance system and governance capacity, as well as an important direction of accounting reform and development. The emphasis of management accounting development is on the cultivation of management accounting talents. But at present, the Management Accounting teaching in most of schools has many problems such as imperfect content system, simplex teaching mode, unsatisfactory teaching materials, lack of network thinking, and scarcity of compound teachers. In this paper, "Internet Plus" is introduced into the Management Accounting teaching courses, and the "blended" teaching mode combining online and offline is realized. The improvement of the teaching content system, the development of teaching materials, the reform of teaching mode, and the development of experimental projects, will improve the teaching quality of Management Accounting and cultivate qualified management accounting talents for the society.

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