Practical Training Mode Design Under the Background of Informationization Teaching
Taking "Management Accounting Practice Course" as an Example

Di Fan and Zhou Li[✉]

Tian Fu College of Southwestern University of Finance and Economics, Chengdu, China
lizhou@tfswufe.edu.cn

Abstract. Information-based teaching has become an important means of teaching reform, but how to use it properly and effectively is worth pondering. This paper takes the course of Management Accounting Practice as an example, innovates the teaching content relying on information technology, and integrates the training mode with information technology, respectively from the teaching level, teaching content, and so on. From the teaching process and teaching methods, this paper describes how to use the information platform to make the teaching of the course better implemented, improve teaching efficiency, and further enhance students' practical skills and application ability.

Keywords: Informationzation Teaching · Management Accounting · Practice Training Mode

1 Introduction

Under the background of Chinese big data strategy, it is particularly important to deepen the reform and innovation of teaching concepts and strengthen the level of network teaching. Educational informatization and innovation will be a direction of future university teaching. Under the background of "Internet +", the use of information-based teaching mode has greatly improved the utilization efficiency of teaching resources. Accounting teachers should actively learn information technology in daily teaching, rely on integrating accounting practical knowledge with information-based teaching mode, constantly adjusting teaching methods, improving teaching efficiency, and paying attention to cultivating students' practical skills and application ability.

The course "Management Accounting Practice" of Tianfu College of Southwestern University of Finance and Economics was opened in the autumn semester of 2018. There are four semesters of course construction have been completed for junior accounting students. The information-based teaching method and teaching content of the course are continuously improved.

2 Construction of Information Training Mode of the Course

The teaching reform of Management Accounting Practice course has entered a new stage since 2021, which is mainly elaborated from two aspects: the establishment of practical teaching system and the integration of practical training and information platform.
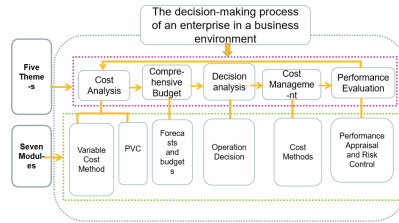
Fig. 1. Teaching Module Design of Management Accounting Practice

2.1 Establishment of Practical Teaching System of the Course

The current construction of this course focuses on improving the teaching quality, but the quality improvement depends on three aspects: the improvement of teachers' teaching quality, students' learning ability and the teaching content. According to the characteristics of this course, the reform of the teaching content is mainly aimed at "practice". With consider about the students' learning situation, this course takes the whole decision-making process in the business environment as the teaching logic, and re-refines and constructs five modules and seven themes of the teaching content. The five modules mainly include several steps in business decision-making, such as enterprise value chain and cost analysis, comprehensive budget, decision analysis, cost management and performance appraisal. At the same time, these steps are formed seven detailed knowledge modules to facilitate students' learning in this course.

2.2 Integration of Practical Teaching and Information Platform

According to the teaching module design in Fig. 1, the knowledge points of each module can be divided into three stages of practical training levels, which respectively train and assess the students' basic knowledge, professional skills and comprehensive practical ability. The content design of the course is a combination of "Theoretical Explanation PLUS Practical Exercises".

2.2.1 Basic Exercises Stage

It mainly aims at mastering on the basic knowledge. In this level, study process is mainly guided by teachers. It is carried out online and offline in the form of lectures and case study. Online teaching is mainly carried out on Superstar and EQ Platforms. Students can learn according to the teaching materials, videos, courseware and teaching tasks uploaded on the platform. In addition, in the process of teaching, teachers should encourage students to question and think, at the same time, class interaction can be also implemented through teaching APP buttons, online testing and course assignments, so that students can improve learning abilities, teachers can also get the assessment results and learning statistics according through the online system. All teaching activities can be released through Superstar Platform and EQ Platform, so that teachers and students can better complete pre-class preview, in-class teaching activities and after-class homework.

2.2.2 Professional Skill Stage

This link focuses on skills upgrading. Students no longer passively accept teaching, but become the masters of the classroom in the form of flipped classroom. This stage of practical training mainly trains students' ability to think independently and form their own learning results. At the same time, it further expands students' professional ability in the study of the original basic knowledge. The content of the training is more comprehensive and more difficult.

The training platform of the course is more diversified according to the requirements of knowledge points. For example, project training and case analysis can be published on the Superstar Platform and EQ Platform, and enterprise simulation cases and competition cases can be practiced on the software platform of the competition organizer. At the same time, cases like budgeting can also use EXCEL software to solve problems. There are also recommend that university can also use ERP Sand Table and UFIDA VBSE software to train management accounting related positions. Both software have knowledge modules of "Management Accounting", such as budgeting, cost management, etc.

At the same time, the course group has further carried out teaching activities such as management accounting salon and enterprise survey. Because of the epidemic situation, it can also actively organize students to carry out relevant lectures and discussions online, break the geographical and time constraints of students' learning, effectively carry out more online activities, and effectively improve their professional skills.

2.2.3 Practical Skill Stage

This stage builds practical training resources with the practice chain of "Practice - Competition - Certificate - School - Enterprise Cooperation".

Teachers pay more attention to introducing social resources into the teaching classroom. Students' learning content is based on books and jumps out of books, applying knowledge to practical work practice. It mainly allows students to participate in the practice program of school-enterprise cooperation. In their work, students usually use UFIDA U8 software and Kingdee software to operate. At the same time, they can also use the training software platform of the cooperative competition organizer or the CMA certificate learning platform of IMA Management Accounting Association to enrich their practical learning content.

3 Implementation Process of Information-Based Teaching

The implementation stage of practical training can be divided into three stages: preview before class, practice in class and development after class. In the implementation process of teaching, practical training and information platform can be integrated and embedded into the three stages. Better implementation of learning, training and performance evaluation. The main information platforms implemented in the whole teaching process include Superstar, EQ, enterprise training software platform (such as NetChina), Kingdee UFIDA software, EXCEL software, etc. In the whole teaching process, the software platform can record the traces of students' learning process, learning participation and assessment results, further verify the learning gains, experience the learning skills requirements, and improve the final learning results.

4 Conclusion

This course adopts the "mixed mode" of online and offline teaching, so that the teaching is no longer confined to the classroom, and the teaching process is more colorful. It increases the participation of students in learning, improves the efficiency of learning, and makes it more convenient for students to preview and review. Now there are more and more excellent online teaching resources and information platforms. As long as teachers do a good job of integration, they can effectively improve the overall quality of teaching. Information-based teaching has also played a role in promoting students' learning enthusiasm. Through online task-driven, students are forced to use information technology to collect information and solve problems, which also promotes the innovation of the overall teaching and learning of accounting courses. The information platform also deepens the practical teaching of the course and draws the distance between students and enterprises. Students can communicate with experts and teachers online with the help of WeChat group and QQ group, discuss the problems, view the first-hand information of enterprises and conduct in-depth discussions with workers in the same industry, deeply understand the actual business activities, and cultivate students' self-learning ability.

Online teaching also attaches great importance to the scientific effectiveness of assessment and evaluation, and constantly improves the evaluation methods of online teaching. It constructs a real-time and multi-evaluation system that combines pre-class, in-class and after-class, with the participation of teachers, students and enterprises. The platform can collect feedback and automatic scoring statistics more efficiently, and better reflect the results of information-based teaching.

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