

Research on the Reform of Cost-Accounting Teaching Mode under the Background of Internet-Plus

Xie Rui¹, Liang Houjun², Zhu Jiaming³

1. School of Accounting, Anhui University of Finance and Economics, Bengbu Anhui, 233000, China

2. School of Management Science and Engineering, Anhui University of Finance and Economics, Bengbu Anhui, 233000, China

3. School of Statistics and Applied Mathematics, Anhui University of Finance & Economics, Bengbu Anhui, 233000, China

Keywords: Internet-plus, Cost accounting, Curriculum reform

Abstract: With the continuous development and promotion of Internet technology, the deep integration of big data, cloud computing, artificial intelligence and education and teaching, the methods of classroom teaching have undergone fundamental changes, from the past single “offline classroom face-to-face instruction” method to the diversified “online and offline time and space unlimited” Internet-plus teaching model. The article aims at the traditional Cost-Accounting course teaching mode, through the aid of Internet technology, adopts the “embedded” diversified teaching mode to bring reforms to the curriculum. Through progressive and hierarchical teaching innovation, comprehensively improve students' practical skills and overall quality. Taking the Cost-Accounting course as an example, how to scientifically use the Internet-plus teaching mode to achieve the course teaching goals requires continuous practice and improvement.

1. Introduction

The Cost-Accounting course has always been one of the core courses of finance and accounting in universities in my country, and the teaching quality of this course directly affects the practical level of the students in this major[1]. As we all know, enterprise cost information has always been a very important basis for external stakeholders to understand the status of business management and make decisions, and it has always been an important source of information for internal managers to manage. However, the rapid development of informatization and the characteristics of cost itself have brought many challenges to the teaching of this course.

Although the paper teaching material is convenient for students to read and keep, its disadvantages are more and more obvious. Even if the author is the latest knowledge content and system, but because of the rapid update of accounting laws and regulations in recent years, coupled with the final publication to go through the process of typesetting, proofreading and printing, it can finally appear in front of readers. Therefore, when the knowledge is passed to the students, it may

be out of date and not in line with the existing rules and regulations. This leads to the disconnection between theory and reality, which leads to the slow update of knowledge in paper textbooks.

With the rapid development of Internet technology in today's society, the existing teaching equipment can not keep up with the pace of its development, so blockchain, cloud computing, big data and other advanced means can not play their role in the Cost-Accounting classroom. A series of problems restrict the teaching effect of teachers and students in the Cost-Accounting classroom. The Internet-plus education of Cost-Accounting teaching still remains on the slogan and has not been implemented in action[2].

At present, financial colleges and universities do not pay much attention to Cost-Accounting case teaching. Even if some colleges and universities set up Cost-Accounting case courses, most of the cases follow the financial data and processes of the early development of Chinese enterprises or some European and American countries. Speaking from facts, the existing Cost-Accounting teaching cases are too old to adapt to the rapid rise of corporate cost control processes and cost control methods based on the Internet.

2. The Implementation of Cost-Accounting Teaching Reform under the Background of Internet-Plus

2.1 Strengthen Teacher Training and Change Teaching Methods

Under the current Internet-plus teaching model, the role of the teacher has changed a lot[3]. The teacher of face-to-face classroom knowledge in the past has become an organizer and answerer during and after class, guiding students to transform from passive knowledge receivers to active learners. The teaching of knowledge points has also changed from offline to online. Students first understand the important knowledge points of this lesson through video. Online video resources provide explanations of knowledge points in each chapter, homework, Q&A, tutoring, and examinations. The offline classroom trains students' development ability through review of key and difficult knowledge points, case group discussions, and brainstorming.

2.2 Innovative Course Teaching Methods

Schools should establish an integrated teaching platform of Internet-plus. Class teachers upload teaching materials to the platform, mainly for students to preview before class or review after class, study in advance, and take the initiative to understand the content of this lesson. The establishment of a resource library after class is mainly for students to study in multiple dimensions, including knowledge intensive courses, application development courses, course handouts, exercise library, discussion and thinking questions, cases, development resources, offline activity design, etc.

2.3 Students' Learning Breaks through the Limitations of Time and Space

The Internet-plus teaching model has changed the way students learn, from a traditional classroom at a fixed time and place to a non-fixed model through mobile terminals anytime and anywhere. It is basically not restricted by time and space, and through watching specific video knowledge point and other tasks to learn. Before class, students will learn and master the main knowledge of this class based on the videos and assignments posted by the teacher. In the class, in the way of students' questioning, the teacher will answer the knowledge points and important difficulties, and further consolidate the knowledge points already mastered by setting up question discussion, case analysis, practical operation and other links, and realize the process of gradually transforming knowledge into ability. After class, by completing the major assignments and research

tasks assigned by the teacher, the cost accounting ability is further improved and the training objectives of the cost accounting course are realized.

3. Effectiveness and Problems of Cost-Accounting Course Teaching Mode under the Background of Internet-Plus

3.1 Initial Results

After nearly three years of teaching mode reform and practice, gratifying changes have taken place in the “teaching” and “learning” of Cost-Accounting courses in our school, and some preliminary results have been achieved. First of all, because students need to independently complete video viewing and small assignments of knowledge points after class, students' autonomous learning habits and ability have been improved. Second, due to a large number of classroom discussions and group activities in the class, students' language expression ability, thinking ability, comprehensive analysis ability and teamwork ability have been significantly improved. Third, because the platform can accommodate a large number of authentic cases, the students' knowledge of cost accounting has been greatly improved, and the teaching quality of Cost-Accounting courses has been improved. Finally, teachers can free themselves from the repetitive teaching of tedious knowledge points, the correction of homework test papers, and the assessment of attendance rolls, and focus on the cultivation of students' abilities, which improves the teaching effect.

3.2 Existing Problems

3.2.1 Facilities

On the one hand, the Internet-plus teaching course needs to be developed in the Internet environment. Therefore, schools need to provide an open network environment for the whole campus to facilitate interaction between teachers and students. On the other hand, schools need to actively promote school enterprise cooperation, lead students to understand the advanced production processes and accounting methods, and discuss their cost accounting. The practical problems encountered in the process and the corresponding solutions will bring more practical materials for teachers and students.

3.2.2 Teachers

The teacher is the leader of the entire Internet-plus teaching model, and the implementation effect of the entire model depends on the teacher's design and guidance. In order to effectively improve the quality of the classroom, on the one hand, teachers need to be proficient in the operation skills of the entire page, be able to transmit learning materials in a timely manner through the platform, organize student group discussions, and provide help for the problems encountered by students in the learning process; On the one hand, teachers must strive to improve their overall quality, step out of campus, strengthen close cooperation with enterprises, and extract real cases of relevant theoretical knowledge that are easy for students to understand and to promote students' in-depth understanding.

3.2.3 Student side

The active participation and cooperation of students is also one of the key factors for the success of teaching reform. In the Internet-plus teaching model, students occupy a dominant position. Cost-

Accounting courses cover a wide range of content, including: the calculation of various cost and expense allocation rates, and accounting treatment, as well as the compilation of charts under various methods, etc., all of which require students to have strong logical thinking skills and the ability to solve practical problems. It can be seen that, to promote the reform and development of the teaching model, students must have a solid basic theoretical knowledge and practical skills. Students need to do a pre-class preparation under the guidance of the network platform, and actively participate in the after-class seminars of the learning team. Having the courage to express their own opinions and insights.

4. Measures to Improve Cost-Accounting Teaching under the Background of Internet-Plus Education

4.1 Construction of a New Form of Cost-Accounting

In order to make up for the weakness of paper-based textbooks--the slow update of knowledge, financial colleges and universities can give full play to the platform advantages of Internet-plus technology, and lead various departments to establish Cost-Accounting databases suitable for students at different levels. At the same time, the most important point is to update the database in time. Students can download textbook data on the computer platform to realize the idea of paperless Cost-Accounting textbooks, which not only saves resources, but also ensures the update speed of Cost-Accounting textbook knowledge to meet the growing needs of students.

4.2 Building Case Teaching Database of Cost-Accounting

Led by the relevant departments of brother universities, the school enterprise cooperation relationship is established with enterprises of different scales and industries. When setting up the database platform of Cost-Accounting cases, two login interfaces, school and enterprise, should be set up respectively. In this way, enterprises can introduce the real cases and main problems of current Cost-Accounting in detail. At the same time, teachers can log in at the school client, according to their own teaching objectives and teaching purposes, sort out and process the enterprise Cost-Accounting cases, and then teach them to students. In this way, teachers can organize students to discuss and study enterprise cases in the teaching process, and put forward specific and practical solutions as far as possible, so as to help enterprises solve the problems encountered in the reality of Cost-Accounting and to achieve a all-win situation.

4.3 Optimize the Allocation of Teaching Staff

Because the course of Cost-Accounting has industry characteristics, teachers with practical experience can teach the course better. First of all, the school should train the existing curriculum group teachers. Take advantage of the opportunity of school enterprise cooperation to send teachers to enterprises every year to improve the ability of Cost-Accounting practice. Secondly, we should employ senior professionals with practical ability to teach in schools. Finally, we need to flexibly introduce senior accounting personnel from enterprises to give regular lectures, and strive to form a high-level, both theoretical and practical, young and old combination of Cost-Accounting teaching team.

5. Discussion

With the continuous development and promotion of Internet technology, the methods of classroom teaching have undergone great changes. This article aims at the traditional Cost-Accounting course teaching mode, borrowing Internet technology to reform the teaching mode, from the original single mode to the diversified mode. Through gradual and hierarchical teaching innovation, the comprehensive improvement of students' practical skills and overall quality has achieved better results. Of course, the times are still developing and technology is still advancing. We need to pay close attention to the application of new technologies in Cost-Accounting teaching to further improve the teaching effect.

6. Acknowledgment

This study was funded by the Teaching and Research Fund Project of the Anhui University of Finance and Economics (acszjydz2020002 and acjyyb2020113).

References

- [1] Zhao Xiaomeng(2016). *Thoughts on the Teaching Reform of Cost Accounting in Applied Undergraduate Colleges Based on Competence*. *Chinese Journal of Business Accounting* ,vol. 8, no. 11, pp: 126-127.
- [2] Zhuang Wanting, Liu Yingting(2019). *Research on the Teaching Reform of Cost Accounting Course under the Background of "Internet +"--Based on the Application of Diversified Teaching Methods*. *Chinese Journal of Business Accounting*, vol. 13,no. 9, pp: 166-173.
- [3] Leng Jibo, Yang Shuhui(2019). *Research on the framework of management accounting for the integration of business and finance under the background of "Internet +"*. *Chinese Journal of Friends of Accounting*, vol. 7,no. 12, pp: 254-260..
- [4] Li Wen, Wang Jimin (2021), *an analysis of accounting teaching innovation reform based on "1 + X" certificate pilot [J]*, *accounting learning*. no.08, pp: 3
- [5] Mi Haiyan (2021), *research on teaching content reform of Higher Vocational Accounting Course embedded with 1 + X certificate*, *Journal of Hubei open vocational college [J]*, Vol.34,no.03,pp: 127-128
- [6] Zhang Yaxin (2021), *exploration on the teaching reform direction of accounting major in Higher Vocational Colleges -- Taking Jiangsu Province as an example*, *vocational technology [J]*,Vol.20,no.03,pp: 23-27
- [7] Li Jiawei (2021), *discussion on the teaching of management accounting informatization in Colleges and universities*, *China management informatization [J]* Vol.24,no.03,pp:227-228