

Research on the Optimization Path of Blended Teaching Mode in Cost Accounting Course

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Abstract

With the development of information technology and the change of education concept, blended teaching has become the main mode of teaching. In the cost accounting course, blended teaching mode is also widely used, but it has not reached the ideal state. The purpose of this paper is to discuss the problems and optimization path of blended teaching mode in cost accounting courses. It is of great significance to improve the teaching quality of cost accounting courses and the quality of training accounting talents.

Keywords

Cost Accounting; Blended Learning; Curriculum Civics.

1. Introduction

With the rapid development of the Internet, big data and other information technologies, it provides rich, safe and powerful support for blended teaching in higher education institutions, and provides conditions for the wide application of blended teaching mode. The application of blended teaching makes up for the shortcomings of traditional teaching, integrates the diversity of knowledge, and improves the teaching effect and quality. However, blended teaching also has many problems, such as teachers' lack of online teaching experience, students' lack of significant learning effect, and lack of ideological and political education. Cost accounting course, as a theoretical, practical and operative course, has especially obvious problems in the application of blended teaching mode. Therefore, how to optimize the offline-online blended teaching mode of cost accounting course has become an urgent problem to be solved in the teaching reform.

2. Problems of Blended Teaching Models in Cost Accounting Courses

2.1. Students are not motivated to learn

As the main body of the blended teaching mode, students' active learning directly affects the quality of online teaching, and the course schedule, teaching design, teaching methods, etc. are all factors affecting students' active learning. The cost accounting course is only offered for one semester, usually 36 semester hours. Due to the large number of knowledge points in the course and the limited teaching time, the class time is often enough to teach only theoretical knowledge, so it is not possible to design the course in a student-centered way, so the students' participation is not high, and it is not conducive to mobilizing the students' enthusiasm for learning, and most of the exercises and practical training can only be completed after the class, so the students have the fear of difficulty, and the result is unsatisfactory. Secondly, since blended teaching requires students to study inside and outside the classroom, especially the online part which requires students to study independently, and since there are many concepts, complex accounting procedures and various methods in basic accounting, it is easy for students to be bored, and students' interest in active learning is weak and lack of motivation. Secondly, most of the teachers did not start from stimulating students' creative thinking and designing the teaching of the course, but still relied on the teaching materials, and the teaching method

was mainly based on lectures, and the online activities were mainly based on signing in and post-class exercises, with a single learning material, which made the efficiency of the teachers' lectures and the efficiency of the students' listening to the lectures unsatisfactory.

2.2. Lack of curriculum design

Curriculum is the core element of talent cultivation, and course ideology is an inevitable choice to promote comprehensive education, strengthen moral education, promote the development of disciplines and improve the quality of education. Cost accounting courses should integrate ideological education into professional teaching, convey correct values through teaching activities, strengthen moral education, and cultivate excellent talents. From the current situation of cost accounting course ideology and politics, ideology and politics have been emphasized by teachers, most cost accounting course teachers have carried out the teaching of ideology and politics from the perspectives of cost saving and establishing a big cost view, and the development trend is good, but the comprehensive, in-depth and systematic integration of course ideology and politics with the hybrid teaching of cost accounting is still facing a lot of dilemmas, part of the teachers lack the case material of ideology and politics, part of the teachers Civic and political integration is raw and has little relation to the knowledge points. The current civic and political education is insufficient in cultivating students' innovative spirit and ability, social responsibility, etc., and lacks a complete course civic and political system and assessment and evaluation system. The cost accounting course as a whole is weak in cultivating students' core literacy. In this regard, teachers should study the effective path and methods of cost accounting hybrid teaching under the perspective of course politics, actively explore the effective realization form of the deep integration of course politics and cost accounting hybrid teaching, and strive to promote the reform and innovation of cost accounting teaching. Enhance the quality of cost accounting teaching and cultivate the comprehensive quality of students.

2.3. Inadequate appraisal system

A sound assessment system is the main basis for reflecting the quality of teaching, but at present, the assessment of cost accounting courses in the vast majority of colleges and universities is still based on the results of the assessment, and the assessment method still adopts the assessment method that the closed-book examination score accounts for 60%, and the usual score accounts for 40%, and the composition of the students' usual score under this assessment method mainly depends on the students' attendance and completion of their homework, and there is a lack of evaluation of the students' ability to apply knowledge and learning ability and the cultivation of intellectual and political qualities. In this assessment method, the composition of students' ordinary grades mainly depends on students' attendance and completion of ordinary assignments, and lacks the evaluation of students' knowledge application ability, learning ability and cultivation of ideological and political quality. The closed-book examination is often limited to three costing methods and the horizontal and vertical allocation of costs and expenses. Students' ability to collect, process and mine cost data, data analysis ability, teamwork ability, innovation ability and so on are not involved, can not fully test students' cost accounting ability and sustainable learning ability, it is difficult to truly reflect the actual level of students, so it is difficult to use the traditional closed-book examination method to give an accurate evaluation of students' comprehensive ability. It is also impossible for teachers to know the weaknesses of students' knowledge and use them to improve their teaching programs in time. Therefore, it is necessary to optimize the assessment methods, refine the formative evaluation and strengthen the evaluation of the achievement of course objectives.

3. Optimization Path of Blended Teaching Mode for Cost Accounting Courses

3.1. Optimizing instructional design

For the teaching content of cost accounting, reasonable learning contents and activities are designed in 3 phases: before, during and after class to enhance students' participation and learning effect.

3.1.1. Build a good curriculum and guide students to pre-study

The first condition for optimizing online teaching is to do a good job of online course construction, first of all, teachers should make full use of the rich teaching resources of all kinds of teaching platforms, make full use of the teaching tools such as MOOC of China University, Learning Channel, Wisdom Tree, etc., and select suitable online courses on cost accounting according to the latest accounting standards and the academic situation of the courses taught by teachers, and use them as high-quality teaching resources. Secondly, it is necessary to do a good job of pre-study guidance before class. Teachers should record cost accounting microcourses for students to study in advance, and at the same time upload course-related teaching courseware, case materials, discussion questions, etc. to the teaching platform, so that students can understand the teaching objectives in a timely manner. Teachers should focus on collecting case materials for the teaching content of the cost accounting course before class. Guide students to collect or edit case materials. Let students go deep into the enterprise to understand the enterprise's production functions, production process, cost accounting system and cost accounting methods, etc., combining theory and practice. Guide them to use their own professional knowledge to carry out research and exploration of the case, so that students really become the center of learning, the formation of teacher-led, student-led inquiry-based learning mode. Finally, the teacher should master the quality of students' pre-study. The teacher utilizes the teaching platform to carry out the necessary monitoring of the pre-study situation. And carry out online interaction with students, timely grasp of their problems in the process of pre-course preparation, and summarize the focus of subsequent teaching, so as to adjust and optimize the teaching in the classroom, and truly achieve the improvement of students' learning effect and teachers' teaching quality.

3.1.2. Optimize teaching links to stimulate independent learning

In order to improve the quality of teaching, it is necessary to implement diversified teaching links, which have a direct impact on the cultivation of students' interest in learning. First of all, task-based teaching, can be "breakthrough task point" teaching design. Take manufacturing enterprise cost accounting as an example, according to the costing sequence from the input of elemental costs to the final output of finished products, teachers can set each cost accounting link as a breakthrough task point. In addition, the teaching video can be interspersed with exercises or task questions to help students successfully complete the teaching video. Secondly, in order to fully mobilize students' initiative and interest in self-study, interactive teaching should be strengthened, and mind maps, classroom quizzes, group discussions, learning quizzes and other forms should be used in class to promote students' participation and thinking, especially in the classroom for the application of case study teaching method, which can be based on the enterprise's cost content of the case study, such as explaining the cost accounting statement, you can also show the "cost statement" in the annual report of the enterprise to the students. For example, when explaining the cost accounting statement, you can also show students the "cost statement" in the annual report of the enterprise, or ask students to collect the cost statement of the real manufacturing company and analyze it. This will enable students to understand the content and structure of the "cost statements" of real manufacturing enterprises, as well as the cost analysis and cost control of enterprises, and enhance the

teaching effect. Secondly, the role of information technology is fully utilized, and multimedia technology and virtual simulation technology are used to show the complex cost accounting content, which is easier for students to understand and memorize. In the classroom, the teacher mainly explains the key points and focuses on helping the students to sort out the main points and structural logic of the cost accounting course, so as to improve the learning effect of the students. Finally, a "PK" learning approach is adopted. Teachers use the online teaching platform to count students' scores on classroom quizzes and the degree of completion of tasks, and then publish students' rankings on various indicators from time to time to enhance students' motivation to learn.

3.1.3. Enhancement of after-school consolidation and extension of the scope of learning

Consolidation of course content through after-school extension is a safeguard measure to improve teaching methods and further enhance teaching effects. The direction of expansion includes after-school exercises, expanded materials, literature reading and other aspects, which help students deepen the impression of knowledge, expand the scope of knowledge, and play a certain role in the cultivation of students' practical ability and the expansion of their horizons. First of all, teachers can use after-class homework and chapter exercises to help students better understand and master what they have learned, understand students' weak points, and further adjust the teaching methods and improve the teaching content. Secondly, the release of cost accounting related to the expansion of information to strengthen the integration of course knowledge, cost accounting project accounting "depreciation" knowledge points, for example, because of the limitations of the content of the cost accounting textbook, the textbook mainly introduces the allocation of depreciation of fixed assets, and for the specific depreciation depreciation method in the cost accounting textbook. There is no introduction. Therefore, teachers can publish the course resources about depreciation of fixed assets on the online teaching platform, so that students can connect the cost accounting with the knowledge of the previous courses. Finally, teachers can also combine the cost accounting practice work, push the cost-related literature for students to read, to extend the content of what they have learned.

3.2. Strengthening the integration of Civics into Blended Learning

The key to Civic Education requires that the Civic elements be constantly explored in the teaching content, and the Civic elements of the cost accounting course are integrated from the following aspects.

First, cost accounting emphasizes the accurate calculation and control of enterprise costs, and in the field of cost accounting, unethical behaviors such as false reporting and false bookkeeping cannot be tolerated. In the course, professional ethical standards are integrated through the case of Ruixing Coffee's financial fabrication, so that students realize the importance of knowing and abiding by the law, and are guided to abide by professional ethics.

Secondly, cost accounting focuses on cultivating students' awareness of cost saving and sense of social responsibility, and analyzes social phenomena through cases such as over-packaging of moon cakes. Promote the traditional Chinese virtue of practicing economy and opposing waste. At the same time cultivate environmental awareness.

Thirdly, when explaining how production costs are centralized and allocated, the professionalism and integrity of objectivity, fairness, impartiality and rigour are conveyed through the case of a company's development of a cost-accounting system.

Fourthly, cost accounting focuses on the cultivation of cooperation consciousness, and cost accounting often requires multiple departments and multiple employees to work together to complete various tasks. In case analysis and practical training, teachers can let students group as a unit to carry out practical training in parts, guide students to understand the importance

of teamwork, and encourage students to share their experiences and insights, so as to realize teamwork and achieve the goal of intellectual and political education.

Fifthly, when explaining the cost calculation method, the case analysis of the successful launch of Long March 8 and the production loss of China's high-speed railroad is used to cultivate students' spirit of keeping the right and innovation. The cost accounting course can build up a cost accounting course civic system from multiple perspectives through case sets.

The path of integrating Civics and Politics into blended teaching is to upload the case teaching resources of Civics and Politics of the course to the course platform before the class and guide students to study and analyze online, so as to cultivate their strong interest in Civics and Politics education of the course, and in the classroom, the teacher should combine all kinds of teaching methods to complete the Civics and Politics education tasks of the course implicitly, and reflect on it after the class through online or offline exchanges, thus strengthening the education of students' ideology. The teacher should combine various teaching methods to fulfill the tasks of the course in the classroom, and reflect on them through online or offline communication after the class, so as to strengthen the ideological education of the students, and make the ideology and politics permeate the whole process of the course.

3.3. Establishment of a multi-dimensional evaluation and assessment system

Course evaluation and assessment is the final reflection of teaching and learning effects, cost accounting is a strong theoretical and practical discipline, it is difficult to reflect the real level of students in a single assessment mode under the hybrid teaching mode, so it is necessary to build a multi-dimensional evaluation and assessment system. The knowledge points of cost accounting are closely linked, the logical order is clear, the mastery of the accounting process is far more important than the final accounting results, the assessment should be based on the process of assessment as the main, the results of the assessment as a supplement, the assessment system to the course learning evaluation for the bright line, the course of the evaluation of the ideology for the dark line, the combination of on-line and off-line way to build. The process evaluation accounts for 60% of the total grade. In the process evaluation, teachers can use various ways to evaluate students' learning, including micro-learning, group tasks, and discussions on Civics and Politics, etc., and mainly evaluate students' innovation ability, teamwork ability, and knowledge mastery ability, etc. Highlighting the process evaluation is conducive to the teachers' timely discovery of students' weaknesses in the process of learning, and helps the teachers better understand the students' learning situation and the teaching and learning of students. It helps teachers to better understand students' learning situation and teaching effect, so that they can adjust their teaching strategies and improve their teaching methods, and adjust their teaching plans in time. Results-based assessment accounts for 40%, mainly through closed-book exams to assess students' ability to calculate and master knowledge. The whole evaluation system is carried out before, during and after classes, and integrates elements of ideology and politics in the whole process. It comprehensively and systematically reflects the evaluation of blended teaching in terms of evaluation forms, evaluation targets and evaluation results.

4. Concluding remarks

The blended teaching mode provides students with a more flexible and independent learning mode, and the networked and shared blended learning method enhances students' interest in learning as well as teachers' teaching quality. Cost accounting courses need to optimize the blended teaching mode in terms of optimizing the teaching design, strengthening the integration of ideology and politics, and perfecting the teaching evaluation, so as to improve the quality of teaching and cultivate students' comprehensive literacy.

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