

# Research of Practical and Scenario Method in the Teaching of Cost Accounting

Wang Meiyong, Li Deheng

Beijing Wuzi University, Beijing, China

## ABSTRACT

Traditional cost accounting teaching is lack of practice teaching, students' theoretical study is separated from practice, practical and scenario teaching method is the combination of practice and students' interest in an organic whole, which solve the students' passively accept knowledge in the process of learning, and build a bridge between the theory and practice, thus have good teaching application value.

**KEYWORDS:** *practical and scenario; combination of practice and students' interest*

## Academic Discipline and Sub-Disciplines

Education

## INTRODUCTION

Cost accounting is the accounting professional students' major course, which is more difficult. Cost accounting is the important content and core of accounting work, cost accounting work in enterprise is complex, although the students have studied fundamentals of financial accounting, they find it is relatively difficult to grasp the cost accounting, as a result, the cost accounting of teaching reform is important in accounting course reform. With the deepening of the idea of budget management, cost control, the cost accounting become more popular. Hospitals, banks and administrative institutions are beginning to pay more attention to cost management and cost accounting. To strengthen the teaching reform of cost accounting, let the students master the theory and methods of cost accounting, flexibly use it in the actual business is of great importance.

## DEFECTS OF THE TRADITIONAL COST ACCOUNTING TEACHING METHODS AND INTRODUCTION OF PRACTICAL AND SCENARIO TEACHING METHOD

Traditional cost accounting teaching take teachers as center of teaching, lack of practice. The main contents of cost accounting include the introduction of general procedure of cost accounting, the collection and distribution of the production cost, product cost calculation methods (such as Category costing method, Batch method, Gradually carry forward the process, Parallel carry forward the process and under each method there are different classification), cost budget and control. Each module has so many methods suitable for different enterprises, which show the students segments of the cost accounting, students have difficulties to understand, and the traditional passive absorption way make the students cannot combine different manufacturing environment and the needs of the enterprise management with proper accounting calculating methods. Students have difficulty to choose the corresponding cost calculation method according to production characteristics and management needs of different enterprises after they complete the accounting courses. Thus do not conform to the characteristics of strong applicability of cost accounting and violates the goal for fostering applied accounting talents. The existing cost accounting teaching is lack of practical teaching content, theory and application being separated

from each other become a consensus (Xiu-zhen Guo, 2009; Xiaoyan Tao, 2014). Scholars have proposed that teachers should actively explore the scenario teaching method which integrate "teaching, learning and doing" together, the designation of rich and colorful teaching content can let the students actively take part in, thus fundamentally avoid the disadvantages of dictatorial rule brought by the teachers (Yunping Ma, 2012). Combined with the existing research, this paper puts forward the Practical and Scenario Method which combine the practical teaching and Scenario teaching, make the practice and students interested in an organic whole, then cultivate students' ability of independent thinking, analysis and solve problems, solve the students' passively acceptance of knowledge in learning and shortage of power, and at the same time, can solve the problem of the separation of theory and practice, thus has perfect teaching application value.

Practical and Scenario Method can let students participate in the teaching and let the theoretical knowledge combine with practice, through business simulations in different industries, teachers can let the students experience the real work in companies, integrating specific accounting methods in the enterprises of different characteristics. By making the students think by themselves, they can find a way to design a scheme to solve practical problems, and then have clear understanding of the use of cost accounting method. They can learn to combine accounting theory knowledge with professional skills to solve the problem of students' perceptual knowledge, deepen the understanding and mastering of knowledge framework for cost accounting as a whole.

## CHANGES OF THE PRACTICAL AND SCENARIO TEACHING METHOD IN COST ACCOUNTING TEACHING

### Change of teaching ideas

Practical and scenario teaching method takes theory as guidance, and bases on practice, through making the integration of teaching case with the actual simulation scene of the enterprise as application strategy. By making Teacher lecturing interact with personal practice, this teaching ways gratefully solve the problem of the combination of theory

teaching and practice teaching. Thus, can make students think actively, stimulate students' interest in learning, so as to effectively improve the students' learning efficiency, cultivate students' innovation ability. This method can also improve the teachers' professional quality and scientific research ability, as an effective teaching method, it can make teachers teach according to students' aptitude, then will play a positive role in the teaching of cost accounting.

### Change of the teaching content

Unlike the traditional cost accounting teaching method, we plan to teach the basic theoretical knowledge of the various chapters in detail. After that, through a combination of different types of enterprises and accounting practice work, we design the corresponding business according to the different modules of cost accounting, which includes:

1. Practical business designation of cost collection and allocation
2. Practical business designation of different product cost calculation method
3. Practical business designation of cost budget
4. Practical business designation of cost control

Through the above designation, every cost accounting major knowledge modules have practical business operations as the supplement of theoretical knowledge. Finally, we choose the typical industry to design a comprehensive business, let the student participate in selecting the specific cost accounting method, induce the students to understand the whole application of the course in different enterprises and have a clear grasp of the full cost accounting work. IN this condition, all business practice has a clear clue which combine pictures and excellent essay with the reality of enterprises, let the students easily understand the work, improving the students' interest, then help the students to connect theoretical knowledge with reality.

### Further enrich the teaching means

In the teaching, we will make full use of multimedia teaching means, mobilize other factors, such as images, text, create a specific work scene, let the students easily understand the true cost accounting of enterprise operation. We simulate the whole process of enterprise business, integrating segments of cost accounting, let the students to combine cost accounting theory system in with the real work. Teachers will make process inspection throughout the teaching process, timely grasping comprehensive effect of the students' understanding, recording the students' information feedback in detail, summing up experience and the insufficiency in time, inducing the students to have continuous improvement, promoting curriculum reform to receive good results.

### RESULT

Cost accounting is a course with stronger practical applications, in the teaching, we found that the students feel the pure theoretical knowledge is more obscure and abstract, they found it difficult to connect the content study in the classroom with practical work in enterprise , which make the learning effect unsatisfied. Practical and scenario method can simulate the specific production practice , let the students link theory with practice, then we can get good teaching result.

### REFERENCES

- [1] Xiu-zhen Guo.Path selection of cost accounting teaching reform[J].Friends of Accounting,2009(1):60-61
- [2] Xiaoyan Tao.Discussion of cost accounting teaching method reform[J].Modern Business Trade Industry,2014(12):147-148
- [3] Yunping Ma.Thinking of cost accounting teaching reform. [J]. Foreign Economic Relations & Trade,2012(5):156-158