

# The Implementation of Management Decision - Making Curriculum Integration in the Stratified Teaching of Accounting Major in Higher Vocational Colleges

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**Abstract:** With the passage of time, the requirements of the society on the accounting industry has changed quietly. With the development of emerging technologies of artificial intelligence, financial robot comes into being. Accounting work has opened a new era of intelligence. On the one hand, accountants will be further liberated from low-level repetitive work of data collection and collation to engage in more creative work. On the other hand, accountants are required to develop into comprehensive talents to complete more creative, challenging and strategic work. This is bound to put forward new challenges to accounting teaching in higher vocational colleges, requiring accounting major education to change from the traditional "emphasis on accounting" to a new "emphasis on management" teaching system, weaken the gap between relevant courses, realize the integration of courses, and cultivate real accounting talents needed by the society. The teaching of management decision-making courses is the focus of this paper, trying to study from the perspective of the integration of management decision-making courses in higher vocational colleges, and put forward the concept of multi-level teaching.

## 1. Background of changes in the accounting industry

(1) With the development of The Times and the national policy, the accounting major in higher vocational colleges will develop in more levels and directions

Artificial intelligence used to exist in science fiction, but its rapid rise in recent years has far exceeded human expectations. Are traditional accountants ready for the era of artificial intelligence? How should financial personnel deal with the new situation under artificial intelligence, which has become the current accounting personnel need to face up to and ponder over a problem. Therefore, it is of great significance to study the influence of the era of artificial intelligence on the accounting industry and countermeasures. For the accounting industry, artificial intelligence has a significant role in promoting the efficiency of accounting processing, operating costs, correctness and other aspects, but also brings new challenges to the accounting industry and accounting practitioners. The general accounting work of financial accounting will be replaced, the overall talent structure of the financial team will inevitably change, and the company will decompose the financial personnel into management accounting and corporate finance. Management accounting will be a direction of the development of accounting industry in the era of artificial intelligence. To adapt to the new environment and constantly explore ways and methods of training accounting professionals is of great importance to the teaching and research of financial decision-making. In the requirement of comprehensively promoting the construction of management accounting system, the state promulgated "the guiding opinions of the Ministry of Finance on comprehensively promoting the construction of management accounting system" (no. 27 [2014]), proposing to train a group of management accounting talents in China within 3-5 years. Vigorously develop management accounting, promote the level of accounting personnel, accounting work on the level, accounting career on the stage. In the 13th five-year plan for accounting reform and development released in 2016, it is also required to strengthen the research and reform of accounting teaching and promote the wide application of management accounting. Under the background that the country pays more and more attention to management accounting, higher vocational accounting education should study

the feasibility of curriculum integration based on the actual situation and the commonness and individuality of financial decision-making courses.

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(2) The accounting professional skills competition Leads and promotes the accounting major reform in higher vocational colleges

With the competition rules gradually improved and correction in recent years, gradually into the open, transparent, the accounting competition has become a model of national vocational skills competition, belonging to the boutique games, leading the national vocational colleges accounting major explore to reform unceasingly, makes our teaching is no longer limited to books and boring theory, the teachers and students from the same materials, come to practice, train the students' ability to solve problems in the practical work. The whole contest is divided into two sessions: Financial accounting and management accounting. In the morning, there were four students in each team, who were responsible Accounting supervisor, general ledger, cost and cashier, to complete a month accounts of a company together and make statistical and objective financial analysis. Business is no longer presented in words, but real documents are presented to students directly, so that students can feel the real business. First test the students' business ability, but also improve the students' teamwork ability.

In the afternoon of the management accounting competition, it adopted the modern accounting information system, based on the financial and business data in the accounting information system and relevant external policies, laws and economic information, and used the management accounting tools to make predictions, decisions, analysis, control and evaluation and other decision support. Including capital position, cost management, operation management and performance management four positions. The positions of the four contestants in financial accounting and management accounting are as follows: cashier corresponding to capital position, cost accounting corresponding to cost management position, audit accounting corresponding to operation position, and accounting supervisor corresponding to performance management position. Management accounting position involves the content of project investment analysis, financing decision analysis, sales budget preparation, cost budget preparation, product cost calculation and analysis, prediction of breakeven point and profit point, marginal analysis, profit sensitive analysis, the application of balanced scorecard, combined with excel management accounting report preparation. According to the above investigation contents, from a broad sense, management accounting contents on the basis of traditional management accounting, enterprise financial management and cost accounting, combined with the current practical work, extracted the most classic knowledge for investigation. According to the current talent research needs, companies now need accounting personnel should not only know the financial accounting, more important ,is to understand the business, so for the students employment provides a more perfect matting security in the future, is also our accounting major teaching reform direction, in addition, the game in addition to select side of the school, provincial education department will also randomly selected at random from the list of new students a team to participate in the competition, four students comprehensive consideration of the school of professional teaching level and the level of competition. So, the skills competition provides direction and guidance for the reform of the accounting profession.

## **2. Current status of accounting major in our school**

### **(1) Status quo of class setting**

Taking the accounting major of our school, as an example, the current curriculum of accounting major is set up according to the source of students, adhering to the idea of teaching students in accordance with their aptitude, and three kinds of talent training programs are set up. According to the general college entrance examination talent training program, skills college entrance examination talent training program and the middle and higher vocational link talent training program. For the ordinary college entrance examination class, the public course foundation is better, and more courses will be set on the major; The students of skill college entrance examination class and the students of three plus two high school and vocational colleges have poor math and English foundation and certain professional knowledge, so they will arrange more basic courses and reduce the professional courses appropriately, in terms of teaching content, avoid the repetition of the courses and pay attention to the level of teaching content.

### **(2) Implementation of management decision-making courses**

At present, financial decision-making courses are offered in the ordinary class of accounting major, the college entrance examination class of skills and the succession class of middle and high ranks, mainly including four courses of "enterprise financial management", "management accounting", "cost accounting" and "financial statement analysis", and the same class hours and teaching process are arranged. However, the learning foundation of these three types of students is not the same, and the formulation of the same curriculum standards and implementation plans goes against the idea of teaching students in accordance with their aptitude.

In addition, the four courses mentioned above were about their own courses without unified planning, and the content repetition was relatively serious. Therefore, the application ability of knowledge in these courses was relatively poor. "Management accounting" has the part about cost control and the part about cost calculation in cost accounting repeat, variable cost method is a junction point, and the knowledge point is described in two courses, for students' learning and memory caused invisible obstacles; For another example, the concept of marginal contribution is repeated in both financial management and management accounting, which should be integrated to avoid confusion for students. In addition, some financial proportions have been involved in the courses of "enterprise financial management", "management accounting" and "financial statement analysis". Repeated teaching not only leads to a waste of teaching resources, but also has a negative impact on the optimization of the accounting course structure and the organization of the teaching process, affecting the overall ability of students to apply accounting professional knowledge, and inducing students to feel boring and skip classes and truancy. Therefore, it is urgent for us to solve the problem of how to coordinate the contents of the four courses in teaching, so that students can have a deeper understanding of internal management and make more intelligent financial decisions.

## **3. The implementation of layered teaching**

### **(1) Setting up stratified innovation experimental class according the Student ability**

In recent years, the big promotion of the skills competition, and the second is the cancellation of the certificate of accounting profession leads more students focus on the certificate of primary accounting qualification, so they have higher requirements on the teaching of accounting major. Based on the above, the accounting major has set up a pilot class for innovation. From the second semester of sophomore year, students who are excellent and willing to learn will be selected to make up the class and try a series of curriculum reform and integration in the new class.

### **(2) Implementation strategy of management decision-making courses**

First, implementation concept

<Project - financial decision-making> class of accounting course in breaking the knowledge as the main characteristics of the traditional subject curriculum pattern, according to the systematic project of curriculum design, typical task analysis enterprise financial position and the professional ability, adhere to the employment as the guidance, enterprise financial management related

operations as the main body, the course characteristics and students' cognitive rules show the teaching content, through the financial management of typical work tasks, to extract the "management accounting", "enterprise financial management", "cost accounting" essence of the curriculum of financial statement analysis to build the relevant theoretical knowledge and vocational skills training.

Second, implementati on process

Requirements of teaching of the course design : every work of project learning and training according to the basic business skills as the carrier, each task modules should be based on relevant decision-making method, according to the process order of business operations, item by item, study the key points of the business operation, by means of the training room facilities, through the design scenario simulation, combining with case analysis, train the ability of competent financial management job career. At the same time, through school-enterprise cooperation, fixed post training base and other channels, to provide students with practical opportunities.

This course can be divided into ten tasks. Take 90 periods as an example, several sub-tasks are set under each task.

Serial	work task	activity design	period
1	Module 1 basic principles of financial management	Task 1: understand the concept of financial management Task 2: determine financial management objectives Task 3: know the link of financial management Task 4: understand the financial management environment	4
2	Module 2The basis of the value evaluation	Task 1: calculate the time value of various funds Task 2: calculate the basic capital value-at-risk	10
3	Module three bond stock valuation	Task 1: identify the types of bonds Task 2: calculate bond value and yield to maturity Task 3: stock value and yield to maturity calculation Task 4: understand the characteristics and classification of fund investment Task 5: calculate the risk and return of the security portfolio, and choose the appropriate combination	6
4	Module 4 capital cost	Task 1: identify and calculate capital costs in different situations Task 2: calculate the leverage factor of the enterprise and determine the influence of leverage effect Task 3: determine capital structure using capital cost	6
5	Module 5 financing management	Task 1: knowledge of different financing methods Task 2: capital cost of different financing methods	4
6	Module 6 project investment management	Task 1: distinguish between different project types Task 2: calculate and analyze the project cash flow Task 3: distinguish the different project evaluation indicators Task 4: evaluate the feasibility of a project using project evaluation indicators	10
7	Module 7 working capital management	Task 1: understand the content, characteristics and management principles of working capital Task 2: calculate the optimal cash holdings Task 3: establish the enterprise accounts receivable credit policy Task 4: inventory economy batch calculation	8
8	Module 8 income distribution	Task 1: master the principle and order of income distribution Task 2: grasp the impact of different dividend policies on enterprises Task 3: understand the impact of stock split and buyback on enterprises	8
9	Module 9 product cost calculation	Task 1: cost state analysis Task 2: calculation of variety method Task 3: step calculation Task 4: batch calculation Task 5: cost variance analysis	24
10	Module 10 management accounting decision	Task 1: marginal contribution calculation and evoluti Task 2: calculation of variable cost method Task 3: comprehensive budget	10

#### **4. Conclusion**

Comprehensive analysis, with the rapid development of modern society, and that the business of the new derivative, raised the requirement to the teaching of accounting major, often need to interdisciplinary knowledge, therefore teaching will not hard and fast segmentation, we must study these problems, the overall comprehensive all kinds of teaching resources, objective analysis, systematic knowledge, constantly integrated curriculum content, promote the management accounting, cost accounting and financial management teaching the healthy development of higher vocational accounting professional development with new vitality.

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