

Exploration and Practice of the Course Assessment Reform of Cost Accounting under the Background of Industry-education Integration

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Abstract: Reform of course assessment in the context of industry-education integration is imperative. This article is based on the assessment of the cost accounting course reform in applied undergraduate colleges. Based on the analysis of traditional assessment models, teaching models, evaluation methods, school enterprise cooperation reform and practical drawbacks, it achieves deepening cooperation and improving learning effectiveness in terms of educational practice ability.

Keywords: Integration of Industry and Education; Curriculum Reform; Process Assessment

1. The Necessity of Curriculum Assessment Reform

In the context of the integration of industry and education, enterprises have higher and higher requirements for talents, which requires students to have more practical working ability and application ability. The course of Cost Accounting is one of the important courses of accounting major. Its content involves practical application problems such as enterprise cost accounting and cost analysis, and plays an important role in improving students' practical application ability.

The traditional "cost accounting" often only stays at the theoretical level and lacks practical teaching. Reform of the assessment method can promote the strengthening of practical teaching links, so that students can learn and practice in the actual work, and improve their practical application ability. On the other hand, the reform of assessment methods can pay attention to the cultivation of students' innovation ability, such as teamwork ability, communication ability and other comprehensive qualities, so that students can have more comprehensive ability and quality.

①The process assessment is a synchronic

evaluation at the same time as learning, which can reflect the situation of students' learning in time and has timeliness. Compared with the traditional final evaluation method, the assessment mode based on the process evaluation can more comprehensively and comprehensively reflect the learning situation of students. Therefore, it is necessary to carry out the process assessment of Cost Accounting.

2. The Disadvantages of the Traditional Course Assessment Mode of Cost Accounting

As the core course of accounting undergraduate major, Cost Accounting in the past adopted the assessment method of separating teaching and examination. The total evaluation score consists of the normal score and the final score, of which the normal score accounted for 40% and the final score accounted for 60%. The usual results are mainly composed of attendance, homework and classroom performance, and the final examination is mainly assessed in the form of examination paper and closed book. Although this traditional assessment method can basically achieve the purpose of course assessment, it ignores the main role of students in the whole teaching and has some inevitable disadvantages.^②

2.1 The Usual Performance Evaluation Is More Subjective

Although the school has vigorously promoted the wide use of ChaoXing FanYa platform, but not specifically included in the student assessment results, teachers' teaching methods are mainly based on PPT teaching, while the teaching content is mainly based on the basic theory and computational analysis. Teachers are still relatively subjective in the classroom performance assessment of students' usual

grades, and students can not timely understand their usual course points, so it is difficult to mobilize the enthusiasm of students.

2.2 The Ability of Assessing Students is Not Comprehensive

Although the final exam can assess students' mastery of knowledge points, the difficulty of assessing students is limited, which also leads to the frequent occurrence of final study, unable to assess students' ability to analyze and solve practical problems, and unable to improve students' communication ability, expression ability and innovation ability.

2.3 Students' Innovation Ability Can Not Be Played

The traditional assessment mode pays attention to the assessment of students' memory and understanding ability, but lacks the assessment of students' innovation ability. This makes students more focused on rote memorization, but lack opportunities to think and innovate, unwilling to try and innovate, and makes it difficult to adapt to the rapidly changing social environment.

3. Process Assessment and Reform Measures Based on the Integration of Industry and Education

3.1 Carry out Teaching Organization and Management by the "Task-Driven Method"

Under the background of teaching fusion, curriculum teachers began to Cost Accounting course process evaluation reform exploration, assessment content in addition to professional basic knowledge, also examine the analysis of the enterprise actual case ability, including the assessment of students Excel operation ability, oral expression, team cooperation ability, the ability to analyze and solve problems, etc., to

stimulate students' interest in learning, guide students to participate in classroom teaching. In the specific implementation of the cost Accounting course, task-driven learning runs through the whole teaching process.

One week before the class, the actual cases of enterprises were released through Superstar Learning. The cases were carefully designed combined with the actual situation and knowledge points of manufacturing enterprises, and flexibly set tasks so that students can gradually complete the task driven by the task. In the class, groups are selected by asking questions to analyze and explain the results. The task-driven teaching mode is student-oriented, and teachers play a guiding role and emphasize the participation of students. After class, release the outward bound training, communicate in the discussion area, participate in the questionnaire survey, and reflect on the teaching effect.

3.2 Create a "6+1+1+1" Comprehensive Evaluation Method

With the help of information tools, strengthen the whole process assessment, from the two levels of knowledge and practice, reform the assessment of curriculum and performance evaluation system. Using theory test combined with practice, create "6+1+1+1" comprehensive evaluation method, form "attendance, number of chapter studies, In-class practice, questionnaires, vies to answer first, discussions" six dimensions of classroom participation + group practice project + final online test + course essay" assessment method, constitute a comprehensive learning process of multidimensional evaluation.

The whole course content is divided into four modules. The comprehensive results of the course are shown in Table 1 below:

Table 1 Overall results of Cost Accounting

The overall score composition of Cost Accounting is included				
Module	Students' participation	Group practice project	Final Online Quizzes	Course essay
Proportion	20%	40%	40%	20%

Classroom participation: To assess the classroom performance of students in the whole semester, students can get corresponding scores by participating in voting, questionnaire, answering, selection, discussion, etc. According to the overall situation of the class, set by the upper limit of full marks, and then calculated

according to the points generated by the Superstar platform.

Group practice and practice projects: Assessment of students' practical ability to use knowledge points, combined with the actual situation of industrial enterprises and costs between various products, production

costs in the completed products and between the knowledge points carefully designed, flexibly set tasks, so that students gradually complete the task driven by the task. Students are required to make the group analysis content of the group into PPT materials to ChaoXing FanYa platform, arrange the group to PPT report in class, and finally submit the results of PPT and the video.

Final online test: The question bank is set up by the course group, and the students are assessed along with the unit paper, mainly examining the students' grasp of the basic knowledge points. The questions are mainly composed of single choice, multiple choice and judgment questions.

Course essay: According to what they have learned in this semester, the students select an industrial enterprise, analyze the characteristics of its cost accounting, find out the existing problems in the cost accounting and cost management of the enterprise, and put forward targeted optimization strategies.

3.3 Site Investigation and Field Investigation

In order to deepen school-enterprise cooperation, students are organized to go to school-enterprise cooperation units for on-site investigation and field research, so as to deeply understand the cost management practice of enterprises. ^③ Students can visit enterprises and interview managers to understand the cost control strategies and cost analysis methods of enterprises, and combine theoretical knowledge with practical application, so as to pave the way for the small papers of course assessment.

4. The Achievements of the Curriculum Reform Under the Background of The Integration of Industry and Education

4.1 Improvement of Practical Ability

One side, Course assessment includes group practice items, Ask students to collect data related to the actual cases of the enterprise, Using the theoretical knowledge of cost accounting, Using different costing methods, cost control techniques, and cost analysis tools, In-depth research on the cost structure, cost effectiveness and cost control, Based on the analysis of the cases, Then put forward cost control, cost optimization, decision support and other aspects put forward specific improvement measures; on the other hand, Students

participate in practical projects, industrial cooperation and other practical activities, Be able to better apply theoretical knowledge to practical situations, Such practical ability training helps students to successfully adapt to the working environment after graduation, Enhance the competitiveness of employment. ^③

4.2 Deepening Cooperation Between Industry and Education

Through the cooperation projects with enterprises, the connection between schools and enterprises is more close. On the one hand, we will cooperate with the enterprises to carry out the practical projects, and let the students personally participate in the real cost accounting practice. Students can cooperate with enterprises to solve practical cost control and decision-making problems, and improve their practical ability and problem-solving ability through practical projects; on the other hand, the enterprise lecturers with practical cost accounting experience are invited to teach, so that students can understand the application and practice of cost accounting in real enterprises. Enterprise lecturers can share their own experiences and cases, help students better understand the actual operation of cost accounting, better understand the needs of enterprises and industry dynamics, provide more accurate teaching content and direction for schools, and also provide graduates with practical ability. ^④

4.3 Improve the Learning Effect

The process assessment reform makes the teaching more close to the reality and pays attention to the cultivation of students' practical ability and innovative thinking. In the teaching process, teachers pay more attention to guiding students 'active learning and thinking, provide practical cases and experimental environment, and stimulate students' interest and motivation in learning. Such a teaching method can improve students' learning effect and innovation ability.

4.4 The Assessment Method Is Relatively Fair And Reasonable

The final result of the process assessment is comprehensively evaluated by the results obtained by the four templates, including both the part of students' individual scores and the part of group scores. This also means that

students will not affect the final score due to poor individual or group performance, and the multi-module assessment can avoid the inability to participate in the assessment or affect the normal performance caused by team members. In addition, the assessment from various aspects is also conducive to the examination of students' comprehensive learning level, to avoid the bias of students' ability test, this kind of process assessment is more fair.

5. Conclusion

Under the background of the integration of industry and education, the course of Cost Accounting has carried out in-depth reform and practice on the course assessment, and achieved remarkable results. In order to further deepen the integration of industry and education, in-depth school-enterprise cooperation, organize students to conduct field visits and research, to understand the cost management mode of enterprises. Cost accounting to further do the reform of course assessment, can be improved from the following two aspects: one is from the students' learning difficulties and learning effect, according to the observation student performance and feedback feedback information, understand the designed assessment form and content is in line with the teaching objectives, students can accept, can reflect the real level, through feedback information, teachers improve the situation, timely adjust the assessment content and the evaluation system of the proportion; the second is the course assessment subject for course teachers, enterprise teachers, students and other multiple evaluation subject, make the

assessment more comprehensive and fair.

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