

## Typical Case Analysis of Teaching Reform of Financial Management Accounting

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**Abstract:** The major of financial management accounting has strong practicality and applicability. Therefore, in the normal teaching process, we should not only strengthen the theoretical knowledge level of students, but also focus on the training of students' application ability for the major of financial management accounting. However, there are still many problems in the teaching of financial management accounting. Based on the in-depth analysis of the teaching problems of financial management accounting, this paper expounds the corresponding teaching reform strategies in detail..

### 1. Introduction

From the current situation of financial management accounting teaching, most teachers pay more attention to the students' mastery of theoretical knowledge in the teaching process, so the corresponding teaching methods are relatively perfect, and the knowledge system is relatively strong. However, due to the strong practicality of financial management accounting major, many students lack the corresponding ability and quality in practical application, which leads to various problems. The traditional teaching concept of financial management accounting is relatively old, which is not in line with the current trend of education development, so the teaching reform is imperative. But in order to achieve the ideal effect in the teaching practice, teachers need to combine the actual teaching characteristics, formulate practical teaching reform program, and realize the promotion and development of financial management accounting professional education.

### 2. Main Problems in the Teaching Reform of Financial Management Accounting

#### 2.1. Traditional Teaching Idea, Lack of Teaching Reform Consciousness

The idea of exam oriented education has a long history and is deeply rooted in the hearts of teachers and parents. Therefore, in the ordinary learning process, the common concern of teachers and parents is the students' written achievements in the examination. This concept of over emphasis on learning achievements directly affects the teaching trend of financial management accounting major, making more teachers focus on the examination subjects in the educational practice, and exploring how to improve the students' examination achievements has gradually become The main research questions of teachers. From the current situation of financial management accounting teaching, the teaching form and teaching quality can not meet the actual learning needs of students, and there is a big gap between the overall effect of financial management accounting teaching and the basic standards of quality education. In such a teaching situation, teachers often lack a good sense of teaching innovation in the teaching process. They are satisfied with the current situation of education development and lack of teaching reform and innovation awareness, which has a significant impact on the teaching reform and development of financial management accounting.[1]

## **2.2. The Traditional Teaching Concept Occupies the Leading Position, and the Teaching Reform Lacks Effectiveness**

The concept of teaching is formed in the long-term development of educational practice, and the formation of the concept of teaching is closely related to many factors. In the past teaching practice, the form of evaluating teaching quality and students' quality with the theory of examination results has a great influence on the development of teaching concept. Therefore, in the teaching practice, many teachers will focus on students' examination results. Therefore, the formulation of teaching plan and the selection of teaching measures will focus on the goal of improving students' examination results. For other aspects, teachers seldom pay attention to them. Teaching reform is the improvement and subversion of traditional teaching methods. In order to get better application in teaching practice, teachers need to abandon the influence of traditional education concepts in time, and dare to break the shackles of achievement only teaching concepts. The change starts from education and innovation, but the traditional concept has always occupied an absolute dominant position in the mind of teachers, so there is almost no applicable space for the new teaching concept and teaching form. Therefore, in order to promote the teaching reform of financial management accounting, teachers need to make more efforts and try.[2]

## **2.3. Lack of Necessary Communication Between Teachers and Students in the Teaching Process**

Interaction and communication are two-way. In order to achieve effective communication and interaction between teachers and students, teachers and students must have a true and democratic harmonious relationship, which is also an important prerequisite for interaction between teachers and students. But from the current situation of financial management accounting teaching, this kind of equal classroom atmosphere is very rare. The teacher has always been the leader and leader of classroom teaching, students in the classroom learning process are basically in accordance with the teacher's ideas, even their own learning situation can not be fully controlled, for the teacher in awe. Although many teachers have taken certain teaching measures at present, they have achieved little, and the activities between teachers and students are also unequal. Students still have concerns when expressing their true ideas, and the classroom teaching reform still has a long way to go.

## **3. Effective Measures for the Teaching Reform of Financial Management Accounting**

### **3.1. Improve the Pertinence of Financial Management Accounting Teaching by Learning and Teaching**

As the teaching of financial management accounting has a long history in China, it has formed a set of relatively perfect education mode. In this teaching form, teachers carry out teaching activities according to the teaching norms and requirements, and the design of each teaching activity is around the established teaching objectives. Although this form can better achieve the expected education goals, it can also help students to improve their academic performance to a certain extent. But from the perspective of students, this kind of teaching form is not necessarily the most suitable. Because in the past, the education goal was made for the whole situation of most learning, which has certain universality, but lacks pertinence. This requires teachers to carry out appropriate adaptation and optimization when carrying out teaching reform. Classroom teaching should be based on the specific learning characteristics and learning conditions of students, rather than the established teaching indicators. Therefore, when designing the teaching of financial management accounting, teachers should combine the teaching objectives with students' learning characteristics, optimize and adjust again, increase the training system, give full play to the function of the training system, serve the improvement and development of students' comprehensive practical ability, and improve the teaching orientation of financial management accounting[3].



Figure 1 Training function system

### 3.2. Teaching Reform Throughout the Whole Process of Financial Management Accounting Teaching

For a long time, knowledge and theory are important contents of financial management accounting teaching. There are many reasons for this kind of teaching situation, but it mainly comes from the influence of traditional education concept and teaching evaluation form. For a long time, teachers have been emphasizing the basic knowledge level of students, so the teaching of financial management accounting has obvious fragmentation characteristics, and each part is independent of each other, almost no connection, many examinations are also carried out separately, which is very unfavorable for the development of students' comprehensive ability. In order to effectively change this teaching form, in the process of teaching reform of financial management accounting major, teachers should optimize teaching ideas in time, build the basic implementation framework of financial management for students, make clear the summary of learning content of financial management, as shown in Figure 2, and run the teaching reform idea through the whole process of teaching of financial management accounting major, and constantly strengthen knowledge points through simulation training the internal relationship between them is shown in Figure 3. Improve the systematic learning of students, help students to consolidate the basic knowledge of financial management accounting, at the same time, establish a complete discipline cognitive structure, improve the overall cognitive ability of students, and then lay a solid foundation for the cultivation of comprehensive quality.



Figure 2 Financial management knowledge



Figure 3 Construction of training system

### 3.3. Integrate Teaching Content and Stimulate Students' Interest in Learning

Students' interest in learning should be the focus of teachers in the teaching process, so only when students are interested in what they have learned, can they give full play to their subjective active role in the learning process, and students can take the initiative to learn and feel the fun of learning. But on the contrary, if students lack interest in learning in the process of learning knowledge, then the whole teaching process will be pushed forward by teachers, and the learning pressure will increase day by day. Finally, a vicious circle, tired of learning will affect the overall effect of students' learning. Learning interest is the initial motive force for students to learn and explore knowledge, and it is also a problem that teachers should pay full attention to in the process of teaching reform of financial management accounting.[4]

In the teaching process of financial management accounting, teachers should fully explore the connotation of knowledge, create a good teaching situation, stimulate students' desire to deeply explore and learn financial management accounting professional knowledge, change students' passive and negative mentality in the learning process, effectively play the bridge and media role of teachers in the learning process of students, change passive to active, and improve the overall quality of management accounting teaching. For this practical subject, it is necessary for us to adopt case teaching method. For example, for three companies with the same sales revenue, A, B and C, the change expense is different, the contribution gross profit is different, the fixed expense is different, and the net profit and loss are the same. In this case, it is assumed that the sales revenue increases by 10%, but the amount of the final net profit and loss increases is different. From this, we can see that the higher the fixed cost proportion, the greater the impact of sales on profit.

## 4. Conclusion

To sum up, in the practice of teaching reform of financial management accounting, teachers need to have a good sense of teaching reform, be able to correctly understand all aspects of problems in the teaching process of financial management accounting in combination with the current educational development trend, and then combine the actual learning characteristics of students to re-integrate and optimize the teaching content and teaching methods to change. The defects and disadvantages of the traditional teaching form can stimulate students' enthusiasm for learning, help students better learn and understand the professional knowledge of financial management accounting, and improve the effectiveness of teaching reform.

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