

Research on the Assessment Method of Bilingual Management Accounting Course for the Development Strategy of “New Economic Management”

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Abstract: The proposed strategic goal of “new economic management” is the inevitable trend of higher financial education to conform to the development of education reform. In recent years, many domestic institutions of higher learning have signed cooperative education agreements with foreign institutions. The courses of Chinese-foreign cooperative education are generally bilingual teaching mode. Bilingual course teaching under the mode of Chinese-foreign cooperative education is an important way to train high-quality international professionals, and bilingual course assessment is an essential part of the teaching process. It is the main method to evaluate teaching objectives, implement teaching evaluation and obtain teaching feedback information. At present, bilingual courses in Chinese-foreign cooperative education lack effective assessment methods, assessment objectives are not clear, and assessment evaluation is just a formality. Therefore, this paper takes bilingual courses in management accounting as an example to explore and think about the assessment reform of professional courses in Chinese-foreign cooperative education mode under the development strategy of “new economic management”.

Keyword: “New Economic Management”; Sino-foreign cooperation; management accounting; bilingual curriculum; evaluation mode

1. Introduction

With the development of economic globalization and mobile Internet technology, the cooperation and exchanges between countries are becoming more and more frequent, and the economic development pattern of the whole world will inevitably have an impact on higher education. In 2018, the Ministry of Education and other relevant departments proposed the “four new” strategy for the reform and development of higher education. In this context, the “new economic management” development strategy of Anhui University of Finance and Economics came into being. The strategic goal of “New economy and management” focuses on integrating new technologies into the learning process of all courses, aiming at cultivating students’ innovative and comprehensive thinking ability, and providing specialized talents needed for economic and social development. With the rising of Sino-foreign cooperative education mode, Anhui University of Finance and Economics and the University of Newcastle, Australia, signed a cooperative education agreement after full exchanges and friendly negotiations, to set up Sino-foreign cooperation and joint training program in international business, in which management accounting, corporate finance and other professional courses adopt Chinese and English bilingual teaching mode. In view of this, this paper takes the management accounting course as an example to deeply discuss and reflect on the assessment methods of the management accounting course in the Sino-foreign cooperative school-running mode under the background of “new economic and management”, and puts forward the reform and optimization measures of the bilingual course assessment under the background of “new economic and management”.

2. The Significance of the Reform of the Assessment Method of Bilingual Management Accounting Course Facing the Development Strategy of “New Economic Management”

The bilingual course of management accounting in Sino-foreign cooperative education aims to cultivate new people with international vision and innovation ability under the background of international convergence of accounting standards. The bilingual course of management accounting is the core course of the major, which has the characteristics of strong practicality and wide application, and plays an important role in the curriculum system of the international business major. Based on the strategy of “new economic management” and the goal of Sino-foreign cooperation in running schools, the bilingual management accounting curriculum assessment should not only have the function of evaluation, but also play the function of guiding and motivating the bilingual management accounting curriculum. We should not only bring foreign advanced ideas into the classroom, but also pay attention to the cultivation of students’ practical skills. As an important means to test students’ mastery and application ability of bilingual management accounting course, assessment plays a very important role in the teaching system of bilingual management accounting course. The purpose of assessment should be to evaluate students’ process learning, and further transform it into promoting the improvement of teaching and students’ development. It can be said that the reform of bilingual management accounting curriculum assessment is the common need of the development of society and colleges. The optimization of curriculum assessment not only determines the effect of teachers’ teaching, but also affects the direction of students’ ability development. Therefore, through the construction of a reasonable and effective bilingual management accounting course evaluation system, it can reflect some problems in the course teaching process, and reform the bilingual management accounting course teaching method according to the feedback of the evaluation results, so as to better achieve the talent training goal of cooperative schools on the basis of reform and innovation. However, at the present stage, the bilingual management accounting course lacks effective assessment methods in the assessment, the assessment goal is not clear, and the assessment evaluation is just a formality, which is manifested in two aspects: ignoring

the assessment of application ability and paying too much attention to theoretical knowledge; The process assessment link is missing, and the final score evaluation system is unreasonable. Therefore, under the development strategy of “new economic management”, it is necessary to reform the current assessment system of bilingual management accounting courses in Chinese-foreign cooperative schools, give full play to the promotion, feedback and incentive role of assessment and evaluation, so that students can find problems in real time in the learning process, constantly improve learning methods, and give full play to the role of bilingual management accounting course assessment in helping “teaching and learning”.

3. Problems Existing in the Assessment of Bilingual Management Accounting Courses under the Development Strategy of “New Economic Management”

(1) Management Accounting Neglects the Assessment of Application Ability and Pays too much Attention to Theoretical Knowledge

At present, the assessment of the application ability of bilingual management accounting course in Chinese-foreign cooperative education is often neglected. The assessment of bilingual management accounting course pays too much attention to the basic theoretical knowledge and ignores the practical ability, and there is a phenomenon of emphasizing theory and neglecting practice. In the assessment of management accounting courses, practical operation skills are not taken as the focus of the assessment of bilingual management accounting courses, and there are too few questions for students to use theoretical knowledge to solve practical problems, and there is almost no assessment of application ability in the examination papers. Therefore, this assessment method results in students’ innovation and practical ability not being fully brought into play. The international business major, which does not meet the development strategy of “new economic management”, demands for the cultivation of high-quality and all-round talents, to a certain extent, hinders the innovation consciousness of students and hinders the improvement of students’ comprehensive quality.

(2) The Process Assessment Link is Missing, and the Final Score Evaluation System of Management Accounting is Unreasonable

The assessment method of bilingual management accounting courses in Sino-foreign cooperative schools is usually based on end-of-term closed book examination, supplemented by regular assessment. The result of bilingual management accounting course depends on the result of the final paper, and the process assessment is missing. Therefore, this comprehensive evaluation system is not reasonable. For bilingual courses of management accounting, due to the large number of hours spent in English teaching, students with poor listening and speaking skills are easy to slack off. In this case, if there is no process assessment link, students are prone to neglect English listening and speaking training in daily learning, and the phenomenon of “dumb English” is likely to occur, which makes most students focus on writing questions. Focusing only on the preparation related to the final exam, this assessment method makes some students “loose at the front and tight at the back” in daily learning, and does not pay attention to the cultivation of independent learning ability and daily process learning, which fails to stimulate the sense of urgency of students’ learning, resulting in some students’ opportunism in learning and lack of independent thinking and judgment. It has a negative impact on the formation of students’ innovative spirit and the improvement of talent training quality, which in a certain level deviates from the development strategy of “new economic management” and the original intention of Sino-foreign cooperation in running schools.

4. The Assessment Optimization Path of Bilingual Management Accounting Course under the Development Strategy of “New Economic Management”

(1) The Assessment Content is Diversified, and the Assessment of Management Accounting Practical Operation Skills is Strengthened

Nowadays, the main problem in the assessment of bilingual management accounting courses in Sino-foreign cooperative education is that it pays too much attention to theoretical knowledge and ignores practical ability. The bilingual course of management accounting should strengthen the examination of practical operation skills and strive to diversify the examination content. This assessment mode can promote students to deepen their understanding of professional knowledge of bilingual management accounting course and improve their ability to solve practical application problems by using curriculum theoretical knowledge. With the guiding role of this assessment mode, students’ interest in learning bilingual management accounting course and other related professional courses is further stimulated. Facts have proved that the establishment of an assessment model that attaches equal importance to theory and practice can lay a solid foundation for international business students to work and engage in international management.

(2) Set up Simulation Tests for Each Chapter of Management Accounting and Pay Attention to Daily Periodic Assessment

The bilingual course of management accounting should pay attention to the daily periodic assessment and set up the simulation test of each chapter of management accounting. Specifically, in addition to the written test of each chapter, the daily test can also take random classroom questions, realistic case analysis and other ways, so as to understand the time and energy spent by students in daily learning. With the help of various forms of phased assessment, it is helpful to test the learning quality of students’ bilingual management accounting course as a whole. In short, the phased assessment should cover the whole teaching process, evaluate students’ understanding and mastery of the bilingual management accounting course from multiple dimensions, and evaluate students’ normal performance based on this. Through this assessment method, students are encouraged to consciously establish the idea of paying equal attention to application ability and theoretical knowledge, allocate learning time in a balanced way in the learning process of bilingual management accounting courses, effectively avoid the “loose before tight” situation, and point out the direction for students’ ability improvement.

(3) Create Management Accounting Network Resource Platform, Implement Online Assessment

As mentioned earlier, the “New Management” development strategy focuses on integrating new technologies into the learning

process of all courses. With the rapid development of big data information technology, it is imperative to use Internet technology to create management accounting network resource platform and implement online assessment mode. This assessment mode is flexible and convenient, which is convenient for students to solve the problems encountered in learning in time. For students with poor English level, it can be repeated for many times, which further improves the learning efficiency. Therefore, this assessment method can provide real-time feedback to teachers about students' learning behaviors and learning conditions, greatly improve the problem that students' learning process is difficult to effectively supervise and evaluate, and prompt teachers to adjust teaching methods in time to continuously improve the teaching quality of this course. It lays a solid foundation for the improvement of the quality of talents training in Sino-foreign cooperative schools under the development strategy of "new economic management".

(4) The Evaluation Standard is Multi-dimensional, and the Evaluation System of Management Accounting is Optimized

The comprehensive evaluation system is an important link to measure the teaching quality and effect of bilingual management accounting course. With the continuous improvement of the talent training program for Chinese-foreign cooperative schools under the development strategy of "new economic management", the achievement assessment system of bilingual management accounting course should be constantly innovated. Through the school's school-running practice in recent years, it is found that the achievement assessment system has improved the teaching effect of bilingual management accounting course to a certain extent and cultivated the students' comprehensive thinking ability. This assessment method is conducive to stimulating students' desire for knowledge and exploration, and is an important means to improve students' professional quality and innovation ability, which effectively meets the training needs of international professionals in the development strategy of "new economic management".

5. Conclusion

To sum up, the teaching of management accounting courses in Sino-foreign cooperative education oriented to the development strategy of "new economy and management" lays a foundation for training high-quality international professionals. Management accounting course assessment is an essential and important link in the teaching process, which affects the classroom teaching effect of teachers and the learning efficiency of students to a certain extent, and plays an important guiding role in the cultivation of students' ability and quality improvement. Under the background of "new economics and management", the reform of bilingual management accounting course assessment is the basis of curriculum teaching reform. Optimizing the assessment method of bilingual management accounting course can improve the teaching effect to the greatest extent. There is no doubt that some new problems will be encountered in the process of reforming the assessment method of bilingual management accounting course, which requires us to explore continuously in practice and strive to build a comprehensive and multi-dimensional assessment system of bilingual management accounting course. Only by constantly optimizing the assessment mode can the rationality and effectiveness of the evaluation be improved. To better play the role of management accounting teaching in improving students' learning ability and comprehensive literacy is of great significance for building a new professional talent training system under the development strategy of "new economic management" and creating all-round talents with international vision.

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Fund Program: Anhui University of Finance and Economics Undergraduate Quality Engineering Network Security and Information Research Project (Project number: acxxh2022001zd); Anhui University of Finance and Economics quality engineering teaching research major project (project number: acjy2021002zd).

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