

Research on the Research-based Teaching Mode of Cost Accounting in the Context of Digital Economy

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Abstract

Cost accounting is the core course of accounting major, which has strong technical and application, but the existing traditional teaching mode cannot effectively improve students' practical innovation ability, and cannot meet the needs of enterprises for accounting talent upgrading in the era of digital economy. Therefore, this paper introduces research-based teaching into the teaching process of cost accounting, and explores the construction of a cost accounting teaching model that meets the needs of the development of the digital economy for the training of accounting talents.

Keywords

Digital Economy Background; Cost Accounting; Research-based Teaching.

1. Introduction

In recent years, with the advent of the digital economy era with artificial intelligence, big data and other information technologies as the core, the working mode of accounting is undergoing great changes, and at the same time, it has had a huge impact on the traditional accounting teaching model. However, at present, the teaching content of cost accounting is lagging behind, the teaching methods and means are relatively simple, and the training of students' ability to use cost data for analysis and decision-making is neglected, which cannot meet the needs of the development of digital economy for talent training. Research-based teaching is a breakthrough in the existing traditional teaching mode, which enriches the teaching content with the research process and its results, which is conducive to developing students' potential and improving students' practical innovation ability to meet social needs. Therefore, how to constitute this accounting research-based teaching model is an important problem that needs to be solved urgently.

2. The Core Ideas and Characteristics of the Research-based Teaching Model

Since Alexander von Humboldt in Germany proposed the "combination of teaching and research" in the early 19th century, many universities have introduced scientific research methods into teaching, and gradually formed a research-based teaching model. The core idea of the research-based teaching model is to integrate teachers' research-based teaching with students' research-based learning, combine subject knowledge with research methods in the teaching process, inspire and encourage students to actively explore and think, and pay attention to cultivating students' ability to analyze problems independently and innovate. Compared with the traditional teaching mode based on the inheritance of knowledge, the research-based teaching model has its own unique characteristics, which are mainly manifested in the following three aspects.

Teaching Cost Accounting

American Accounting Association



Teaching Cost Accounting:

Loose-Leaf for Fundamentals of Cost Accounting Michael Maher, Shannon Anderson, William Lanen, 2016-01-22

Cost Accounting Karen Congo Farmer, Amy Fredin, 2022-02-08 Cost Accounting with Integrated Data Analytics takes the approach that you need to reach students in order to engage and effectively teach them to make meaning of costing concepts Through storytelling students develop a deeper understanding of cost accounting fundamentals allowing them to apply their knowledge to modern business scenarios and develop the competencies and decision making skills needed to become the future accounting professional Throughout Cost Accounting students also work through a variety of data analysis applications that allow them to develop their decision making skills within real world contexts Through assignments and integrated cases that leverage market leading technology students learn how to make informed business decisions and think critically about data Cost Accounting Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, 2015 ALERT Before you purchase check with your instructor or review your course syllabus to ensure that you select the correct ISBN Several versions of Pearson's MyLab check with the seller before completing your purchase Used or rental books If you rent or purchase a used book with an access code the access code may have been redeemed previously and you may have to purchase a new access code Access codes Access codes that are purchased from sellers other than Pearson carry a higher risk of being either the wrong ISBN or a previously redeemed code Check with the seller prior to purchase For undergraduate and MBA Cost or Management Accounting courses The text that defined the cost accounting market Horngren's Cost Accounting defined the cost accounting market and continues to innovate today by consistently integrating the most current practice and theory into the text This acclaimed market leading text emphasizes the basic theme of different costs for different purposes and reaches beyond cost accounting procedures to consider concepts analyses and management This edition incorporates the latest research and most up to date thinking into all relevant chapters and more MyAccountingLab R coverage MyAccountingLab is web based tutorial and assessment software for accounting that not only gives you more I Get It moments but gives instructors the flexibility to make technology an integral part of their course or a supplementary resource for students Teaching and Learning Experience This program presents a better teaching and learning experience Cost Accounting Fifteenth Edition will Personalize learning with MyAccountingLab MyAccountingLab provides instructors with a rich and flexible set of course materials along with course management tools that make it easy to deliver all or a portion of your course online Get the most current information to prepare you for your field Up date material gives you a better understanding of the current issues effecting the business environment Receive a solid presentation of accounting hallmarks with a great emphasis on strategy Learn key concepts with a focus on strategy that integrates modern topics with traditional coverage and teaches you how to handle the rapid pace of change in today's organizations Benefit from material that has been designed to suit your needs This text's modular flexible organization can be used to suit a

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Cost Management Edward Blocher,Kung Chen,Gary Cokins,Thomas Lin,2004-02 Cost Management A Strategic Emphasis by Blocher Chen Cokins Lin is the first cost accounting text to offer integrated coverage of strategic management topics in cost accounting The text is written to help students understand more about management and the role of cost management in helping a firm or organization to succeed This text aims to teach management concepts and methods and how managers use cost management information to make better decisions and improve their company s competitiveness In teaching these key management skills the text takes on a strategic focus It uncovers issues such as how does a firm compete What type of cost management information is needed for a firm to succeed and How does the management accountant develop and present this information This text helps students learn why when and how cost information is used to make effective decisions that lead a firm to success

e-Learning, e-Education, and Online Training Weina Fu,Shuai Liu,Jianhua Dai,2021-08-04 This 2 volume set constitutes the proceedings of the 7th International Conference on e Learning e Education and Online Training eLEOT 2021 held in Xinxiang China in June 2021 The 104 full papers presented were carefully reviewed and selected from 218 submissions The papers are structured into two subject areas New Trends of Teaching Evaluation Reform and Practice and Intelligent Learning and Education They focus on most recent and innovative trends and new technologies of online education which grows quickly and becomes the educational trend today The theme of eLEOT 2021 was The Educational Revolution Opportunities and Challenges brought by COVID 19

Cost Accounting Michael R. Kinney,Jenice Prather-Kinsey,Cecily A. Raiborn,2006 The most practical real world presentation of cost accounting on the market this book blends a traditional and proven method of teaching cost accounting with the integration of innovative topics Cost topics are covered in the context of organizational strategy and operational tactics as cost management decisions are sensitive to strategies driven by quality cost and innovation Kinney Prather Kinsey and Raiborn reinforce the material with real world examples and visual illustrations that bring cost management techniques into the student s sphere of understanding A flexible organization appropriate for either a one or two semester course coupled with clear and abundant visual presentations allows students to clearly understand difficult topics The text s revised organizational structure streamlines chapter materials as well as reduces redundancy between cost accounting and other business courses

Application of Big Data, Blockchain, and Internet of Things for Education Informatization Yinjun Zhang,Nazir Shah,2024-06-30 The five volume set LNICST 580 584 constitutes the proceedings of the Third EAI International Conference on Application of Big Data Blockchain and Internet of Things for Education

Informatization BigIoT EDU 2023 held in Liuzhou China during August 29-31, 2023. The 272 full papers presented in these proceedings were carefully reviewed and selected from 718 submissions. With a primary focus on research fields such as Digitization of education, Smart classrooms and Massive Online Open Courses (MOOCs), these papers are organized in the following topical sections across the five volumes: Part I: Application of data mining in smart education; Application of intelligent algorithms in English teaching; Part II: Application of decision tree algorithm in intelligent management system of universities; Research on the application of Big data in smart teaching; Part III: Exploration of the application of computer aided technology in intelligent translation; Application of neural network algorithms in intelligent teaching; Application of artificial intelligence algorithms in the field of smart education; Part IV: Research on smart teaching in deep learning; Research and application of recommendation algorithms in personalized intelligent education; Application of cloud computing in intelligent teaching resource library; Application research of computer aided online intelligent teaching; Part V: Application and practice of new media in smart teaching; Application of clustering algorithm in intelligent education resource library; Application of association rule algorithm in intelligent education system.

Forthcoming Networks and Sustainability in the IoT Era Fadi Al-Turjman, Jawad Rasheed, 2022-04-01. This book aims to provide a platform to the researchers and practitioners from both academia and industry to meet and share their experience and knowledge. **Forthcoming Networks and Sustainability in the IoT Era** FoNeS IoT Volume 1/2 aims to bring together researchers and professionals to exchange ideas on the advancements in technology application areas for advanced communication systems and development of new services and facilitate a tremendous growth of new devices and smart things that need to be connected to the Internet through a variety of wireless technologies. Parallel to this new capabilities such as pervasive sensing, multimedia sensing, machine learning, deep learning, unmanned aerial vehicles, cloud and edge computing, energy efficiency, harvesting and computing power open the way to new domains, services and business models beyond the traditional mobile Internet. The new areas in turn come with various requirements in terms of reliability, quality of service and energy efficiency. These are only some examples of the challenges that are of interest to researchers in **Forthcoming Networks and Sustainability in the IoT Era** FoNeS IoT. It will explore the latest developments, innovations and best practices within the IoT and the impact it has on industries including manufacturing, transport, supply chain, communication, government, legal sectors, financial services, energy, utilities, insurance, health care, retail and many others. It provides opportunities for academicians and scientists along with professionals, policymakers and practitioners from various fields in a global realm to present their research contributions and views on one forum and interact with members inside and outside their own particular disciplines. Papers describing applications of IoT in e-Health, Smart Systems, Management, Communication and Education are also included, but the focus is mainly on how new and novel techniques advance the performance in application areas rather than a presentation of yet another application of conventional tool. Papers on such applications describe a principled solution, emphasize its novelty and

present an in depth evaluation of the techniques being exploited **The Journal of Business Education** ,1929 The Accounting Review William Andrew Paton,1928 Includes section Reviews **Cost Management** Edward Blocher,David Stout,Gary Cokins,Kung Chen,2009-10-30 Cost Management A Strategic Emphasis by Blocher Stout Cokins Chen is the first cost accounting text to offer integrated coverage of strategic management topics in cost accounting The text is written to help students understand more about management and the role of cost accounting in helping an organization succeed This text aims to teach management concepts and methods and to demonstrate how managers use cost management information to make better decisions and improve their organizations competitiveness In teaching these key management skills the text takes on a strategic focus It addresses issues such as How does a firm compete What type of cost management information is needed for a firm to succeed How does the management accountant develop and present this information This text helps students learn why when and how cost information is used to make effective decisions that lead a firm to success

Proceedings of Management Week ... Ohio State University. Bureau of Business Research,1926 The Ohio State University Bulletin Ohio State University,1926 **Research on Investment Scale and Allocation Structure of Chinese Higher Education Finance** Yongmei Hu,Yipeng Tang,2021-12-30 Based on a systematic literature review the book aims to forecast the investment scale of Chinese higher education and the allocation structure of different types of higher education institutions in the next decade The authors first introduce the complex setting of Chinese higher education finance including the background and theoretical foundation as well as an in depth literature review Via international comparative data they explore the adequacy and equity of the financial resources By applying quantitative methods such as panel data analysis and time series analysis they forecast the public investment scale in higher education and the allocation structure and proportion among different types of higher education institutions In addition the book investigates the standards of teaching funding and teacher research funding which are considered the main funding resources of Chinese universities and individual teachers As China has become the world s largest country of higher education how to provide adequate and equal funds to meet the increasing demand is of great interest to scholars and policymakers both from China and abroad The book will also appeal to postgraduate students who would like to know the overall status of Chinese higher education finance **Papers and Proceedings of the ... Annual Meeting** American Association of University Instructors in Accounting. Meeting,1917

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