

Application of Comparative Analysis in Cost Accounting Teaching

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Abstract: Cost calculation is the basic course of Finance and economy. There are many similar concepts and cost calculation methods, which make students very confused. For example, two concepts of production cost, product cost, step method and parallel handling step method are put forward. Systematically studying the comparative analysis and application of cost computing education, we discuss the matters needing attention in education to improve cost-based education methods and improve the efficiency of professors.

1. Introduction

By using the comparison of analytic in-phase comparison rings, similar concepts, also known as comparative analysis, are used to discover the essential and essential differences between them. This method can avoid the confusion of concepts, deepen the understanding of concepts, and is widely used in education and education. Cost calculation is not only the core course of accounting major, but also the basic course of other major of Finance and economics. Production cost and production cost, fixed cost, standard cost, step-by-step method of product cost accounting and parallel step-by-step method are similar in name and meaning, which makes it difficult for students to understand and master. From the viewpoint of the above problems, according to the years and combinations of educational practice research, the author is in cost accounting education[1]. These confused explanations and comparative analysis concepts and methods are better and flexible in use. In order to find differences and connections, they can also help students better understand basic theoretical knowledge and master the system of cost calculation system. First, inspire the development of students'innovative thinking ability.

2. The Significance of Applying Comparative Analysis in Cost Accounting Teaching

2.1. It is helpful for students to better understand and master basic concepts.

Cost calculation is an applied microeconomic management procedure. The core content of the course is the basic concepts of cost accounting and most of the basic methods of cost accounting. From the point of view of several names, the very concepts and methods, financial costs, control costs and decision-making costs, capital costs and operating costs, various methods, badge methods, this step-by-step method, taxonomy, quota method[2], one-time amortization method, amortization method and the Fifth Five-Year Plan amortization method, etc. Essentially, these concepts and methods have similarities and differences, and then differences and connections. Therefore, in the process of teaching, comparative analysis method is used. These similar concepts and elements of methods are shown one by one. Students understand the method, similarity and difference discovery are more explicit than content in guiding relevance. Because it is very clear, students can better understand and have a better understanding of the reasons for students who can promote the mastery of these concepts and methods.

In order to integrate the students'knowledge system of cost calculation, the knowledge structure of cost accounting course has obvious comprehensiveness and systematicness. Although the chapters of the cost calculation procedure are not independent, they have strong strata and progress. The existing cost calculation textbooks are divided into the accounting of calculating the cost of

factors of production, that is, the accounting of material cost, personnel cost and other funds, and then use various methods, batch method and other specific cost calculation methods. Step by step, law and so on. Students may even feel confused if they do not classify similar concepts and accounting methods related to the cost of production factors[3]. Therefore, the guidance of the cost of production factors, through comparative analysis, students' use, manufacturing costs and non-manufacturing costs, direct and indirect costs, depreciation methods and depreciation methods, concept h is fully understood, and a solid foundation for follow-up education is well grasped. In the case of learning specific product cost calculation methods, comparative analysis can be used to understand the differences in connection, such as diversity method, batch method, step method, etc. In this way, from the accounting of production factor cost to the accounting of specific product cost, from the local to the whole, to achieve the unification of the whole content of the cost calculation course.

2.2. It is beneficial to cultivate students' innovative thinking ability

The comparative method is the basic method of people's objective things and understanding the basic form of human thinking. More importantly, the comparative method is not only an important part of logical thinking ability, but also an important method of innovative thinking ability. Innovative thinking is the precondition of high-level talent and the ultimate goal of modern education, a high-level form. In order to cultivate students' innovative thinking ability, he can realize an important transition from passive acceptance of knowledge in the learning process to active and positive thinking[4]. This comparison can stimulate those students who promote students' innovative thinking and positive thinking through comparative analysis of similar concepts, and generate recognition through comparative analysis of similar concepts. In the process of comparison, guide students to investigate the causes and find out the root causes. In the process of exploration, we find problems, put forward new ideas, and propose new solutions to problems. This is the cultivation of innovative thinking. Therefore, in the process of education, comparative analysis and integration is conducive to the inspiration and development of students' innovative thinking ability.

3. Examples of the Application of Comparative Analysis in Cost Accounting Teaching

Taking two concepts of production cost and product cost, step-by-step method of progressive carry-over and step-by-step method of parallel carry-over as examples, this paper expounds the application of comparative analysis method in the teaching and learning process of cost accounting and its role in promoting teaching[5].

3.1. Comparative analysis of two concepts of production cost and product cost

Production cost and product cost are two basic concepts that students can easily confuse when learning the overview of manufacturing cost accounting.

Basic definitions

Production costs refer to all funds used by the company to produce products during a specified period of time. Product cost refers to the production cost of specific types and quantities of products. From the above definition, product cost is the objective of production cost. It is impossible to judge the difference between product cost and production cost. Therefore, the difference between production cost and product cost is consistent[6].

First of all, product cost is the objective of production cost. The cost of a product is relative to that of a product. That's the cost of a product that is generated by pooling the production costs of the product in the current period. Therefore, product cost directly corresponds to the object of cost calculation. The process of forming product cost is also the process of production cost. Therefore, in this sense, the objective cost of production costs and the cost of specific products. Second, production costs are included in the scope of production costs. The cost of a product is first and foremost the cost of production (excluding the loss of waste and the loss of time). The only production costs (waste removal losses and work losses that should be included in product costs) can be included in product costs. Finally, because product cost is not equal to production cost,

production cost is not equal to product cost. In addition to material costs such as management fees and liabilities, the remaining manufacturing costs fall within the scope of product costs. Removal of waste losses and work losses, the remaining product costs fall within the scope of manufacturing costs.

The difference between production cost and product cost can be summarized as follows: Firstly, production cost is defined as the scope of “a certain period of time”, “a specific period of time” of production cost, if not fully included in the current period. Product cost: Product cost is the cost of all products produced in the production process, and relative to the quantity of a product, including the cost and production of the product. The cost of a product is paid in the previous period, but the current period cost and payment are paid in the current period. However, the principle of interest is that the additional cost of the product is the cost and time of the product, which runs through the whole process of the production of the product and is not limited by the “certain period”. Secondly, production cost is the capital cost of an enterprise, which is used to invest in a certain period of production defined from the “input” point of view[7]. Thirdly, the cost of production is reflected in the capital expenditure of enterprises in the process of producing products from the perspective of input. The production cost does not mean that the product cost has been formed. The product cost objectively reflects the production cost from the angle of output. That formation means the end of production engineering. Fourthly, production costs emphasize capital expenditure arising from the production of products; besides production costs, product costs also include work losses that should be included in product costs according to waste losses and rules. Fifth, general manufacturing costs, manufacturing costs and accounting material costs, accounting standards and accounting-related things, but for the production of products generated by liabilities for the benefit of financial resources and other products manufacturing needs capital expenditure, including systems, guidelines and the national unified accounting system shows that product costs are generally produced. Financial expenses such as product costs, narrow production costs, management costs and liabilities are excluded from product costs[8].

3.2. Comparison and analysis of two product cost calculating methods: step-by-step method and parallel-by-step method

The phased method of product cost calculation is to use the manufacturing process of the product as the object of cost calculation to collect the manufacturing cost and calculate the product cost. There are two methods for calculating the cost of production steps and promoting the production steps. They also divide the phased method for calculating the cost of products. A phased approach for step size and parallel coverage[9].

The method of calculating the step size of step steps. The previous production step is to calculate the cost of semi-finished products until the cost of finished products is calculated according to the production steps of products. Parallel overshoot scheme is a method of calculating the “share” of manufacturing cost (which should be included in the cost of the final product) and postponing the cost of the finished product according to the cost item. Therefore, the essential difference between the two methods is whether to conceptually calculate the half-product cost of each production step and promote it[10].

The cost calculation object of the step-by-step method is the semi-finished product cost of the final product variety and its various manufacturing processes, which are sent to the dance step concurrently. The cost calculation object of the method is the semi-finished product of each production step of the final production stage of the product variety. Cost calculation.

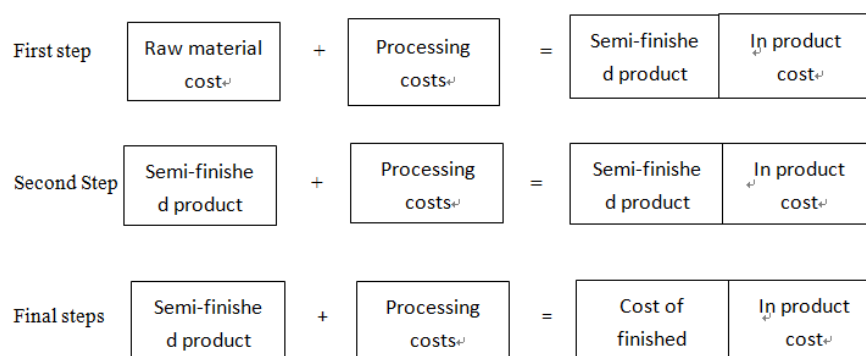


Fig.1. Cost calculation procedure of step-by-step method

4. Comparison and Analysis of Product Cost Calculating Procedures

The cost of finished product is calculated by the method of distribution cost. The manufacturing costs of semi-finished products and products will be allocated in each process according to the production sequence, and the cost of finished products will be allocated until the final production process. In the parallel coverage method, the cumulative method is used to calculate the cost of finished products. The product cost calculation process of the two methods is totally different from the significant reflection shown in Figure 1.

4.1. Notes on the application of comparative analysis in cost accounting teaching

The comparative analysis of cost accounting education is helpful to understand and learn knowledge. However, in the process of using, we must pay attention to the following aspects: we must follow the principle of comparability, especially prepare to use comparative analysis. Two or more objects have the same meaning, extension and nature. Two objects that are totally unrelated or have no similarity are obviously meaningless when they are compared and analyzed together. Professors of cost accounting course believe that the following concepts and methods are more applicable. The categories of similar concepts are: financial cost, management cost, conscious decision cost, capital cost and utilization cost, manufacturing cost and non-manufacturing cost, direct cost and indirect cost, differential cost and variable cost, common product, by-product and grade. The depreciation methods of low-value consumables are similar to one-time depreciation method, depreciation method and depreciation method, direct allocation method of allocating auxiliary production costs, interactive allocation method, algebraic allocation method, planned allocation method and sequential allocation method; of course, according to the comprehensive method of cumulative cost calculation method, the method of allocating subsidiary production costs is discussed. Batch method, dispersion method, component method and quota method can tell you the same concepts and methods through comparative analysis. Every space here is not recorded.

4.2. Careful design of classroom teaching

In the preparation stage, in order to prepare for the content of comparative analysis, it is necessary to design scientifically and reasonably, and carefully arrange the teaching links and guidance methods. In software design, the ultimate goal of comparative analysis is emphasized. On the basis of concentrating on refining educational content, comparative content can be listed in the project in the form of tables and charts. In order to make a comparative analysis of the two concepts of cost and cost, the correlation graph is used in Figure 3, which is more concise and clear than the simple text description. The schematic diagram of the product cost relationship shown in Figure 4 visually shows the differences between six different cost concepts and manufacturing costs, such as product cost and major cost. Table 1 simply lists the similarities and differences of the object of cost calculation, the period of cost calculation, the fluctuation method of the scope of use, the batch method and the step method. Therefore, the teaching content of comparative analysis method can be carefully designed and the effect is good.

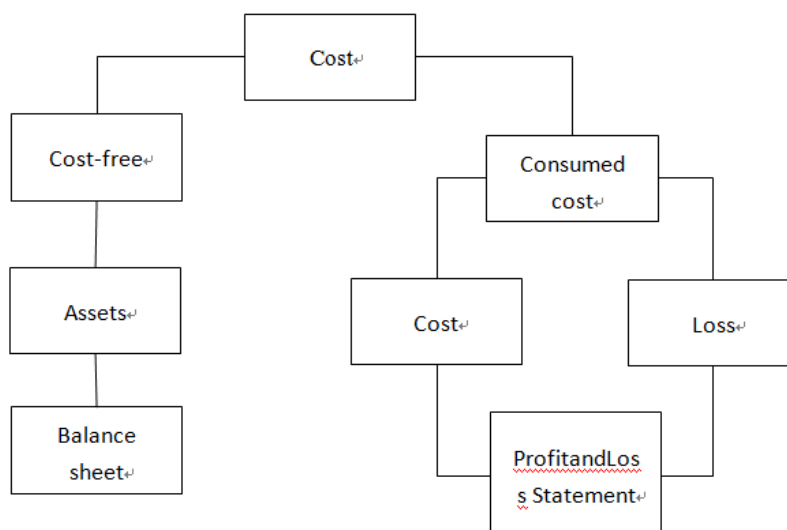


Fig.2. Chart of cost and cost

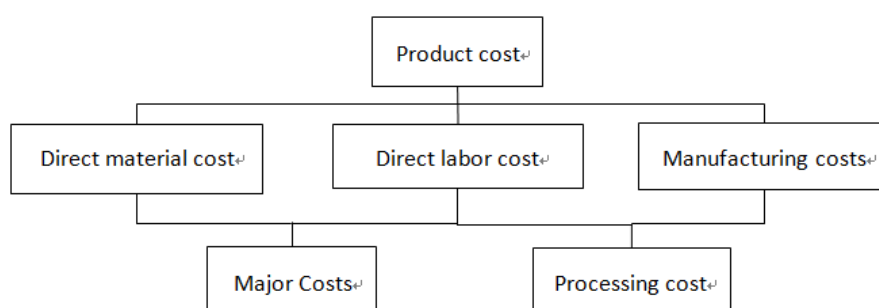


Fig.3. Product cost diagram

Table 1 Characteristic of basic method of product cost calculating

Cost calculation method	Cost calculation object	Cost calculation period	The calculation of product cost at the end of the term	Production characteristics
Variety method	Product Varieties	Monthly calculation, consistent with the accounting reporting period	Generally, no calculation is needed in single-step production, but in multi-step production, it is necessary to calculate.	Large-scale single-step or multi-step production
Batch method	Product Batch	Irregular calculation, consistent with production cycle	Generally, no calculation is required.	One-piece, small-batch, one-step or multi-step production
Step-by-step method	Product variety and its steps	Monthly calculation, consistent with the accounting reporting period	Need to calculate	Mass multistep generation

4.3. Combining example teaching

Case teaching occupies a prominent position in cost accounting teaching, which has a great role in promoting students' understanding, mastery and application of the knowledge they have learned. For example, on the basis of making clear the similarities and differences between the step-by-step method and the parallel step-by-step method through comparative analysis, teachers can choose one or two typical examples to lead students to carry out actual cost accounting. Through the actual

accounting process and the explanation of the problems, we can further clarify the understanding deviation, from theoretical knowledge to practical application level. Of course, in the previous comparative analysis stage, you can also rely on an example to explain and analyze, so as to achieve visual and vivid concrete results. However, it should be noted that the selected examples should fully take into account various situations and fully reflect the differences between the calculation process and results of the two cost accounting methods.

5. Conclusion

In the process of cost calculation, comparative analysis not only compares the same concept of cost calculation and cost calculation method, but also compares the actual cost calculation activities and theoretical knowledge. This will not only help students learn basic concepts and basic accounting methods, but also help students integrate cost accounting knowledge system, and help students develop practical and innovative thinking ability. This will not only help students learn basic concepts and basic accounting methods, but also help students integrate cost accounting knowledge system, and help students develop practical and innovative thinking ability. Therefore, the comparative analysis method is very suitable for the teaching method of cost accounting course characteristics, and can effectively improve the teaching effect. That is worthy of popularization and application of education.

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