

# Exploration on the Mixed Teaching Mode of *Financial Accounting* Against the Background of Internet Plus

Based on the Application of *Chaoxing Learning Platform*

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**Abstract**—Against the background of "Internet plus", the particularity of higher vocational education environment and education objects as well as the popularization of online courses have promoted the development of mixed teaching mode, which has brought about changes in teaching philosophy, classroom teaching mode and assessment methods. Therefore, based on the practice of mixed teaching mode of *Financial Accounting* course on the learning platform, this paper discusses the formation of class style, students' spare time, course platform resources and classroom teaching under the mixed teaching mode.

**Keywords**—*Internet plus; mixed teaching; learning platform*

## I. INTRODUCTION

"Internet plus" has brought about changes in educational methods. In order to better adapt to the needs of enterprises for accounting talents, accounting teaching should also carry out the reform of teaching mode, and gradually complete the transition from traditional calculating type of accounting to management accounting. The former accounting teaching informationization mainly relies on the virtual simulation software and high-quality course resources that assist teaching. Although these resources have a large amount of information, they are not fully integrated with teaching. It is a general trend in the environment of "Internet + accounting education" to closely link "Internet plus" and course network resources with traditional accounting teaching and make "Internet + course" become an effective support for cultivating high-quality accounting skilled personnel.

## II. THE CONNOTATION OF MIXED TEACHING

Mixed teaching is a combination of online learning and classroom learning, but it is not a mere combination of teaching forms. The author holds that mixed teaching is a teaching mode that integrates offline traditional teaching and online learning on the premise of ensuring the smooth implementation of teaching organization and classroom management. Under such mode, teachers must set reasonable teaching objectives, carry out scientific teaching design, and make individualized teaching.

## III. PRACTICAL APPLICATION OF *CHAOXING LEARNING PLATFORM*

Against the general trend of "Internet + education", *Chaoxing Learning Platform*, an auxiliary teaching tool that can be accessed by mobile phone or computer, comes into being. The learning platform can upload learning resources such as video, animation, courseware, etc. Interactive activities can be carried out in class according to the needs, such as check-in, topic discussion, questionnaire and answer contest. Moreover, Homework and tests can also be submitted online to test the learning effect. The system can record and evaluate each student's learning track and provide students with convenient and fast learning services.

### A. *Conducting Research to Understand the Situation*

The author selected one accounting class of 2017 in school as the experimental class to carry out the mixed teaching of *Financial Accounting* course, and the other classes still follow the original teaching mode. Before the experiment, the students in the experimental class were tested to ensure that there was no obvious difference in the mastery of accounting professional knowledge between the experimental class and the control class.

Before the lecture, the account number of the experimental class should be imported into the learning platform to inform the students how to use it and ask all students to log in to check whether they have joined the class, so as to prepare for the later classroom teaching management. At the same time, the author designed a questionnaire for the course *Financial Accounting* and distributed it to all the students in the experimental class. Through the data fed back by the questionnaire, the cognition of the students in the class on mixed teaching was understood, which provided a basis for the later development of mixed teaching course and selection of teaching content.

### B. *Creating a Positive Teaching Atmosphere*

The learning space and time, teacher-student relationship, learning method and assessment method of the mixed

teaching model based on the learning platform are all different from the previous ones. The key to whether the learning platform can give full play to the effect lies in the teachers' guidance to students in the early stage and the tacit cooperation between teachers and students in teaching activities. Before the *Financial Accounting* started, the author designed the teaching link of the course, uploaded the task resources required for each class according to students' learning situation and teaching plan, arranged preview and group tasks before the class, and gave 2-5 experience points to students who actively completed the course. In the course of class, teachers and students work together to answer questions. Students make up for the missing through the after-class consolidation exercise, and give feedback on the completion of the task with the help of brainstorming. Students are full of expectations for the mixed teaching model, which creates a good atmosphere for the implementation of the mixed teaching model.

#### *C. Strengthening the Connection Through Online and Offline Teaching*

Previously, the best courses could only be shown online. On the basis of online resource display, learning platform focuses more on the auxiliary function of teaching. It is an auxiliary learning tool and a close connection between online and offline teaching. It is necessary to analyze the task order, time allocation, and time interval of resource uploading for each online and offline class based on students' learning situation, so as to make full use of the advantages of both to achieve the best effect. However, in the specific implementation process, it is also necessary to flexibly adjust the designed teaching process according to the students' mastering situation and problems encountered in each class, and make reasonable cuts to ensure the overall teaching effect and the completion of teaching objectives.

### IV. THE EXPLORATION OF MIXED TEACHING MODE

#### *A. The Forging of a Good Study Atmosphere*

Under the theoretical teaching mode of *Financial Accounting* course, individual students are not enthusiastic enough to finish their homework on time, but their homework has no impact on other students in the class. In the learning platform of this course, in order to urge students to complete their homework better, teachers can set students' mutual evaluation in the course homework. But only the students who hand in the homework can evaluate others, which can effectively mobilize the enthusiasm of students. Then group discussions were held and active participation was rewarded. The author also adopts the method of quick responses questions and topic discussion in class, so that most students can take the initiative to express their opinions in class discussion. Therefore, at the beginning of the course, it is necessary to control the overall trend of the class, create a network learning environment, and formulate the corresponding course assessment standards. In order to guide students to better complete online tasks, teachers need more than standards. Some measures of supervision and guidance are also necessary. For example, regularly announce the list

of students who have not completed the task in class, set the completion time of the homework in the system. Such external supervision helps students to urge themselves to complete the platform tasks on time, gradually form a good style of study, and cultivate students' consciousness of independent learning.

Most students are active and cooperative when the teacher arranges tasks. For a small number of students with negative attitude, teachers can use face-to-face communication between classes or group activities to mobilize their enthusiasm. Some students in higher vocational schools have not developed their study habits. It is difficult to change the habit of students who do not love to study fundamentally, but good class style has a good role in promoting students who are less self-conscious.

#### *B. The Confusion on Students' Spare Time*

It is a question worth thinking that how many classes should be set up every week for students in higher vocational colleges. Generally, 20-22 theoretical courses are offered every week, with relatively more class hours. Students are busy with various courses from morning till night. In addition, various forms of activities and club activities will be arranged by various departments. Some students also use their spare time to study part-time or go out for part-time jobs. All these things lead to less disposable time for students.

The author believes that in the mixed teaching mode, students are bound to spend a lot of time after class independently or in groups to finish preview/learning tasks and homework in order to better complete online tasks. However, it is obviously unfavorable for cultivating students' independent learning ability to set up more courses in the talent training program. The students' energy is limited and they are likely to deal with the task with a coping attitude, which cannot reach the expected goal and is obviously unfavorable to the cultivation of students' comprehensive quality.

#### *C. Resources and Classroom Teaching in Learning Platform*

A large number of resources about *Financial Accounting* have been uploaded to the learning platform, but some people misunderstand that such resources are large in number and novel in form, which is not the case. Resources serving teaching content are the resources needed in mixed teaching. However, the premise is that the resources used should be coordinated with teaching content, the push capacity should be consistent with students' receiving capacity, and the push time should be matched with teaching progress. Teachers can tailor learning resources according to their learning situation or sort out existing network resources based on the cloud platform of vocational education. For example, the author used the free video materials of "inventory takeover" in the teaching, and edited the content not suitable for this lesson. There are plenty of resources to draw on, but more is not always better. Therefore, the resources uploaded to the platform should not be too much. This platform can combine students' learning situation and

time schedule to ensure that students can complete the task as much as possible. Under the guidance of teachers, students learn to digest appropriate resources and form a virtuous circle.

The assessment, consolidation and improvement of the online teaching effect in the mixed teaching mode still depend on classroom teaching. When applying the mixed teaching mode, teachers should not only focus on online resource learning, but should place classroom teaching in a secondary position. The teacher who fails to attract students' attention in class due to boring impart, while spends time carefully designing video and animation after class is putting the cart before the horse. The teaching content of mixed teaching mode should be combined with the resources in the course. Students can study by themselves online. Teachers can test students' learning by asking questions in class. When confronted with difficult contents, students can preview online in advance, the teacher gives guidance in class, and students can consolidate online after class.

## V. CONCLUSION

Mixed teaching mode is the practical application of "Internet + education". The mixed teaching mode based on the learning platform is the optimization and arrangement of teaching resources and the application of both online and offline forms to improve the teaching effect. Higher vocational colleges should enrich teaching resources and strengthen the construction of teaching software and hardware on the premise of not violating national policies. Teachers should change the teaching mode and make bold attempts. Students should improve the initiative of independent learning to adapt to the mixed teaching mode and improve the teaching quality together.

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