

Exploration on the Blended Teaching Mode for Basic Accounting

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Abstract—With the continuous development of information-based teaching, "MOOC, SPOC and Flipped Classroom" blended teaching as a new teaching method has attracted more and more attention from the education circle. Blended teaching combines the advantages of online teaching and traditional teaching to form a new teaching model of "online plus offline". Taking the Basic Accounting course as an example, this paper explores the course design and specific application of the blended teaching of Basic Accounting and puts forward problems and suggestions on the reform of the blended teaching model, so as to provide reference for the curriculum reform of Chinese colleges and universities.

Keywords: *blended teaching mode, "MOOC, SPOC and Flipped Classroom", Basic Accounting*

I. INTRODUCTION

In December 2013, Professor Kekang He of Beijing Normal University first proposed the teaching model of "blended learning" at the 7th conference of global Chinese computer education application. Since then, blended teaching has been paid more and more attention by the education circle. In 2014, Netease and Higher Education Press jointly launched Massive Open Online Course (MOOC). It's a large Open Course platform that combines the advantages of asynchronous online courses (AOC) and open curriculum movement (OCW). It moves traditional classes to Internet. Here, Learners can get better higher education resources for free regardless of the number and time limit. In the same year, Zhejiang University, Tianjin University and other universities launched SPOC (Small Private Online Course) online platform, which is a small and restricted online course only open to students of a certain school.

II. BLENDED TEACHING PHILOSOPHY

The MOOC+SPOC mode not only allows learners (both on-campus students and social learners) to share high-quality resources on the MOOC platform, but also manages online learning for students on campus.

The MOOC+SPOC model can only be effectively applied by introducing the flipped classroom teaching model. In the MOOC+SPOC model, students can conduct fragmented learning without constraints of time and space [1].

After the new learning mode is introduced, if the traditional teaching mode is continued, there will be the problem of teaching content repetition. The teaching mode of flipped classroom extends the breadth and depth of teaching, it adopts classroom discussion to make students change from listeners to conductors; it stimulates students' interest in knowledge and avoids the problem of teaching content repetition.

This is the age of information explosion, students get information more easily, mobile devices are both a primary tool for accessing information and a major obstacle to classroom teaching. It is not appropriate for teachers to confiscate mobile phones in class. Teachers should improve the occasion, guide students to obtain massive information resources through mobile devices. Teachers should integrate teaching resources with offline classroom teaching to improve students' learning efficiency and effect, which is also the purpose of blended teaching [2].

Using blended teaching teachers can combine traditional classroom and flipped classroom comprehensive teaching form for more flexible teaching. Students can make full use of MOOC and other information teaching tools to learn online. In this way, the limitation of teaching time and space is greatly reduced.

Through repeated online learning, students can repeatedly deepen their understanding of the knowledge points which they did not understand. The teacher gives guidance and explains the key points.

III. PROBLEMS AND SOLUTIONS OF BASIC ACCOUNTING COURSES

In November 2018, Yan Wu, director of the higher education department of the ministry of education, put forward the golden course standard at the 11th "China university teaching forum", that is, high-level, innovation and challenging, requiring that the goal of teaching courses is to enable students to integrate comprehensive knowledge, so as to master the ability to solve complex problems.

In the current face-to-face teaching, teachers are deeply influenced by the previous teaching mode; they lack the courage to change. Students cannot flexibly grasp the relevant knowledge; they lack the ability to use knowledge.

In the traditional teaching mode, teachers play the leading role in curriculum and students passively absorb knowledge, which leads to the weakening of students' learning initiative and hinders the improvement of students' innovation ability. In the process of studying the teaching model of the course, the author made a questionnaire survey on the teaching effect of the traditional classroom. According to the survey, 25% of the students can follow the teachers' ideas to learn in class and complete the tasks assigned by teachers. 60% of the students are more willing to browse mobile phone information; the classroom teaching is not attractive. Even 10% of the students say that the classroom learning is not attractive and they are not willing to absorb the knowledge in the class.

At present, the Basic Accounting course mainly adopts the traditional classroom teaching. As time and space are relatively fixed, teachers can only arrange the course schedule and teaching methods according to the acceptance level of most students. However, the acceptance level of each student is not the same, the understanding and mastery level of knowledge is uneven. There is a lack of after-class guidance, which cannot timely solve the problems of students. The traditional teaching model causes obstacles in teaching and learning [3].

The reform of classroom teaching has always been an important part of the discussion in various colleges and universities. A series of educational and teaching reforms, such as case teaching, heuristic teaching and flipped classroom have been promoted and implemented. Despite this, the classroom has not been truly reformed and students still lack of the learning interest.

IV. APPLICATION OF BLENDED TEACHING MODEL IN BASIC ACCOUNTING COURSES

A. *Building a network teaching platform*

Teachers integrate superior teaching resources into online teaching activities by means of online teaching methods, such as MOOC, Love Courses, University States and various professional APP online learning platforms. Teachers can also record their own teaching videos and upload designed course content to the teaching website.

Before conducting online teaching, teachers assign learning tasks. Students conduct online independent learning and complete in-class tests. Teachers track learning on the teaching platform and give timely feedback. They collect students' learning problems and guide students to reply to posts in the discussion forum, so as to improve students' interaction of courses and stimulate students' enthusiasm in learning courses. In the process of interactive discussion, students are trained to analyze and solve problems, as well as to think and cooperate.

B. *Design of blended teaching mode for Basic Accounting courses*

The blended teaching mode puts forward higher requirements on the design of teachers' teaching activities,

such as how much online content and offline content account for each course, how to arrange online and offline teaching and how to enable students to not only learn the knowledge required by the course online but also continuously improve their knowledge ability in offline learning. Teachers must have a clear teaching activity design thinking, they need to master the complete teaching activity design process. It mainly reflected in the following aspects:

1) *Import contents and methods:* Teachers must design the guide sheet before class. The guide sheet can help students understand the learning objectives, key points and difficulties of the course in the online independent learning. It can carry out online course learning with purpose and plan.

2) *Pre-class teaching activity design:* Before class, teachers should upload all their lectures to the teaching website and inform students that the courses have been updated and uploaded. Students are required to watch online videos on time, conduct online in-class tests and post discussions and record the knowledge points which they do not understand in the videos and give feedback to teachers in time. In offline teaching, teachers can explain in depth the knowledge points that students do not fully understand.

Teachers set up several study groups before class, each study group shall elect a group leader, who shall be responsible for checking the group members' online learning and in-class testing. Each group leader collects and summarizes the knowledge points that the group members have questions in the online learning and gives them to the teacher. The setting of learning groups is conducive to teachers to fully grasp students' online learning and to help students to conduct online learning in a targeted way. Meanwhile, classroom teaching methods are adjusted timely according to students' feedback and personalized classroom teaching plans are formulated.

3) *Design of teaching activities in class:* Teachers can report the learning situation before class and encourage students to study independently. Through online learning, students have a further understanding of the knowledge points of the course. In class, the teacher made an in-depth explanation of relevant accounting knowledge and made an in-depth analysis of difficulties [4].

Teachers should give full play to the role of the learning group. They can take the group as the cooperative learning unit and carry out in-depth discussion and classroom practice. In the teaching of Basic Accounting course, the teacher can provide a company's economic business case for students to conduct a complete simulation of accounting treatment, such as prepare accounting vouchers, register account books and prepare statements.

For the content involving accounting vouchers in the Basic Accounting course, the teacher may ask each study group member to present the original vouchers and report the purpose and category of the original vouchers. Through the interactive display of team members, we can truly focus on

students, improve students' creativity and cultivate students' interest in learning [5].

Teachers can also carry out knowledge competitions in class to deepen students' understanding. In the Basic Accounting course, each group designs the economic business case separately, by other group member undertakes the accounting answer. The game is played on a point system, the team with the highest score wins. The points will be reflected in the students' performance scores in class, which strengthens the process assessment of teaching.

4) *Design of after-class teaching activities:* Teachers should timely adjust the course progress according to students' online and offline learning conditions. At the same time, the students who are weak in learning ability should be given timely guidance and help.

5) *Performance evaluation:* The final score assessment of Basic Accounting course adopts the assessment standard of "regular score + online score + final exam score", and carries out comprehensive assessment according to the proportion of 30%, 30% and 40%. Usually grades are made up of attendance, classroom performance, off-line homework, in-class practice and group discussion. Online scores are ranked by the system according to each student's online learning. The final grade shall be determined by the offline closed book examination.

V. PROBLEMS AND SUGGESTIONS ON THE REFORM OF THE BLENDED TEACHING MODE

A. *The blended teaching model has great advantages over the traditional model, but the new teaching model is not yet mature and there are following problems*

1) *The promotion of blended teaching mode is restricted by students' independent learning ability:* The blended teaching mode breaks the limitation of time and space, and students can use fragmented time to study. For students with strong independent learning ability, it can indeed improve learning efficiency. Only when students have strong information retrieval and learning initiative, they can quickly retrieve the information they need from the massive information resources.

Compared with the traditional classroom, students spend more time on learning Basic Accounting and have more tasks. Students should not only learn relevant knowledge of the course online, but also prepare for class discussions and after-class exercises. If the "degree" is not well grasped, it will take up more of students' spare time, increase students' burden and easily cause students' negative reaction.

2) *It is difficult for the comprehensive quality of basic accounting teachers to fully meet the needs of the development of blended teaching mode:* On the one hand, the blended teaching mode divides the original knowledge into several modules and uploads them to the online platform. In order to avoid repetition in offline teaching, teachers must redesign the teaching process to match the

syllabus and stimulate students' learning enthusiasm. This will increase the workload of teachers.

On the other hand, MOOC and SPOC are new things for teachers, they don't have much experience to refer to, so they can only explore and move forward in practice. Teachers play a leading role in the flipped classroom, guiding the direction of students' learning. Teachers' comprehensive quality will directly affect the effectiveness of the blended teaching model.

B. *This paper puts forward some countermeasures and suggestions in view of the problems existing in blended teaching*

1) *The blended teaching introduces new technologies and arouses students' enthusiasm:* Basic accounting course is deeply integrated with new media and new technology. Through wearable devices, learners can realize the simulation of auditory, tactile, visual and other senses, immersing themselves in the scene. For example, when explaining the basic accounting treatment process, students can substitute into the virtual scene with various identities, acting as cashier, bookkeeping, auditing, tax declaration and other different identities. Using VR technology, online teaching is more participatory and interesting.

2) *Teachers share teaching resources through collaborative innovation to enhance teachers' comprehensive ability:* On the one hand, teachers should enhance their professional knowledge, but also pay attention to the use of various media technologies, such as video clips skills, audio clips skills and processing skills. On the other hand, the blended teaching mode needs the participation of many teachers and the recording of teaching video also needs vivid pictures, audio, documentary and other teaching means. The huge workload requires the cooperation of all teachers.

VI. CONCLUSION

The Basic Accounting course adopts the blended teaching method. The teaching class is no longer just a classroom, but can be used for online learning with mobile terminals anywhere. The blended teaching also puts forward higher requirements for teachers, who should have more professional knowledge and teaching ability to solve new problems. With the support of mobile Internet technology, the blended teaching mode will continue to be popularized. The scientific and reasonable application of the blended teaching mode will significantly improve students' learning quality and further promote the reform of China's education system.

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