

# A new model of accounting teaching in higher vocational colleges

## -- Comments on *Production Oriented Approach*

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### Abstract

As an educational theory system with Chinese characteristics, POA is created by the research team led by Professor Qiufang Wen. Although POA has been mainly developed in foreign language learning, its principle of "learning-using integration" can also be applied to accounting teaching in higher vocational colleges. The present paper firstly states the background, and then introduces the five parts of the book. Finally, the paper comments on the POA phases of motivating, enabling, and assessing, in order to demonstrate the feasibility of combining POA with accounting teaching in the theoretical level.

**Key words:** POA, accounting, higher vocational college, learning-using integration.

## 1.BACKGROUND

Students in accounting major of higher vocational colleges are required to have the ability to link theory with practice. However, many former studies (Hu, 2021; Qi, 2021) found that the traditional exam-oriented education cannot meet this professional requirement of accounting graduates at present [2][4]. Therefore, western educational theories, such as PBL, Case-based Teaching, has been introduced into China to reform. Although these new theories produced some achievements, few scholars (Huang, 2009) still realized that some difficulties existed in organizing classroom activities, like group discussion, cooperation study, and hands-on practice [3]. The reasons for these difficulties can be traced back to the weakness of students' self-thinking and self-learning abilities (ibid.). POA can solve the problem for some degree, and earlier experience of using POA in teaching *Accountant English* course has proved to be a success (Yue, 2019) [11].

As an educational theory system with Chinese characteristics, POA is created by the research team led by Professor Qiufang Wen. Though it has been mainly promoted in foreign language learning, its principle of "learning-using integration" can also be applied to current accounting teaching practice in higher vocational colleges. Originated from the output-driven hypothesis,

POA can finally integrate the learning with practice through three phases of motivating, enabling, and assessing, and emphasized the importance of teacher's instruction and more hands-on practices in class, in order to offer creative solutions for problems appeared in Chinese education (Sun, 2021) [7].

POA brings hope for the future accounting teaching in Chinese higher vocational colleges. This book, *Production-Oriented Approach: Developing a Theory of Foreign Language Education with Chinese Features*, is the first one of the series of "POA theory and application research". Aiming at helping readers to acknowledge POA, the book narrates the POA theory with its Chinese characteristics, and proposes the models for teaching and doing research. The present paper firstly introduces the research background, and then summarizes the book's main content and features, and finally applies POA in accounting teaching of higher vocational colleges in order to demonstrate its feasibility in accounting.

## 2.CONTENTES

There are five parts in this book. They are introduction in part one, POA in general in part two, POA in detail in part three, POA research models in part four, and teachers' self-development in POA community in part five.

In part one, there are three chapters. The author

explained the POA theory, and then introduced the major achievements of POA, and the development of POA at last. In chapter three, the author claimed that the original purpose of POA was to solve the problem of the separation of language learning and practice, referring to the weak points of “text-centered” and “task-centered” traditional teaching models. The text-centered model is a kind of top-down instruction, which has not enough practical activities in class. While the task-centered model is down-top instruction, and the skill trainings in class is not enough.

Part two is consisted of chapter four, chapter five, and chapter six. As the main part of the book, this part showed the complete theoretical framework of POA. In part four, the author explained the teaching principles, teaching hypothesis, and teaching procedures of POA. The teaching hypothesis are output-driven, input-driven, selective learning, and assessing. For example, the learning-using integration principle (LUIP) meant learning and using language must be integrally joined. Students acquired knowledge through input activities, but they must employ what they had learned through the input in productive activities, like speaking, writing, etc. LUIP paid special attention on both learning and using abilities, and encouraged students to integrate the input and output smoothly, without inordinate time lag between them (Wen, 2015) [9]. The teaching procedure are the phases of motivating, enabling, and assessing. Among them, output-driven hypothesis (ODH) claimed that output was a driving force for learning. When POA starts with productive activities before providing students enough enabling materials, students fail to accomplish the assigned activity and then they are eager to learn what they want.

Part three is from chapter seven to chapter eleven, covering teaching procedures in motivation, enabling, and assessing phase. As the initial step of POA, motivating phase expects teachers to explain the specific scenarios of to-be-finished tasks and how these tasks might happen in students’ future career. Teachers can firstly provide background information, and secondly ask students to make an initial trial, and finally point out students’ absence of knowledge in finishing the task in order to attract their study interests. In the second phase of enabling, class instructions must be conducted step by step. Teachers are encouraged to segment a large productive activity into several mini-ones. Students need proper instructions in finishing each sub-activity. After several cycles of instruction and activity, students are enabled to acquire the knowledge to achieve the expected teaching objectives. The third of phase of assessment can be divided into ongoing classroom assessment and achievement assessment. The first type of assessment usually happens in the enabling phase, when teachers evaluate students’ performance in practicing their mini-productive tasks, and adjust the pace of classroom instruction according to students’ feedback

correspondingly. The second type of assessment refers to the evaluation of unit productive activity, which could test whether students have achieved the objectives of the unit learned. In chapter ten, the author claimed that TSCA was significant in getting rid of the assessing trap in traditional classroom. TSCA included teacher-student cooperative assessment in class, students’ self-assessment after class, peer evaluation, and machine evaluation.

Part four is the research model of POA, covering chapter twelve, chapter thirteen, and chapter fourteen. This part narrates how the POA research team conduct dialectical study. In the new era, dialectical study model can achieve both theoretical and practical optimum through the circle of finding problems, analyzing under theoretical framework, practicing, and reflection. In this way, POA research team will continue this circle in order to make it better and better.

Part five covers chapter fifteen and chapter sixteen, and focuses on the development of teachers in POA community. In chapter fifteen, author explored how three experienced teachers realized personal development after applying POA into their teaching practices. There are four stages and five factors in the development process. They are stages of attempting, explaining, innovating, and liberating. Five factors refer to the conscious, determination, purpose, action, and reflection. Finally, it is proved that experienced teachers can realize their self-development by using new teaching theories, and they can make progress gradually with the help of the community. In chapter sixteen, author reflected the history of the past decades, and made wishes of its future. In the author’s opinion, the advancement of higher education cannot succeed by personal effort, but required the team work, such as establishing the teachers’ academic communities in both face-to-face or online ways. At last, the author also pointed out that POA should not be limited in the category of college English teaching, but to expand into other various categories, especially in the non-English courses.

### 3.COMMENTS

Generally speaking, POA inspires the accounting in higher vocational colleges from the following three aspects.

#### 3.1Motivating Phase

In chapter four, the author mentioned two points in understanding the output-driven hypothesis. Firstly, in the teaching procedure, output can not only motivate students to learn linguistic knowledges, but also inspire them to acquire new skills. Secondly, concerning about the teaching objectives, the skills of speaking, writing, and translating, meet the social requirements of graduates. As the motivating phase demonstrates the hypothesis in

practice, these two points of output-driven can also be introduced into accounting. From one hand, the output-driven is closely related to accounting practice. For instance, teachers can arouse students' learning interests by giving them practical tasks of doing the routine accounting or making the financial report of a company. From the other hand, the Ministry of Education requires graduates to receive more practical training, and some colleges even set practice as much as 40% of the total credit hours.

Therefore, output-driven will have great influence in accounting teaching. The first step of designing the POA motivation is to create an authentic scenario for students. Once students fail in finishing the trial task, they will realize their weakness and turn to be eager in studying new skills. In accounting courses, teachers can suppose students working as the accountant and cashier in a company. In the scenario, students will think about how to keep accounts and settle accounts by themselves. For example, in the text book of Basic Accounting Published by Higher Education Press, the editor wrote the story of a student named Xiao Qiang. Xiao Qiang's parents opened a shop selling baozi, which is a kind of traditional Chinese food. The whole textbook is set to help Xiao Qiang solve the practical accounting problems of his parents' shop. In this way, editor mixed all the basic accounting skills in the scenario and attract students' attention in helping Xiao Qiang to find solutions. This case is a good attempt of realizing out-put driven hypothesis in teaching accounting (Zhang, 2015) [12].

### 3.2 Enabling Phase

The principle of "learning-using integration" is mainly demonstrated in the enabling phase of POA. Teachers provide students scaffolds to finish tasks (part two chapter four). Although there are self-learning strategies of "anchored instruction" and "self-reflection" appeared in accounting teaching (Wang, 2018) [8], many teachers failed in their teaching experiments because students in higher vocational colleges are not good in self-thinking and self-learning (Huang, 2009) [3]. The enabling phase of POA can solve the existing trouble. Firstly, scaffold means teacher's help in class instructions. With overloaded help, students will lose the chance to learn by themselves; with less help, students may feel confused and fail to finish the task. Secondly, in providing scaffolds, teachers should decrease the degree of help gradually, in order to increase students' responsibilities of studying by themselves. Under the theoretical framework of POA, motivation, enabling, and assessment form a cycle in class, and finally be one part of the whole cycle in unit. In this way, teachers can provide proper scaffold to students according to students' feedback, and modify the teaching procedure correspondingly, in order to achieve the expected effect.

### 3.3 Assessing Phase

In China, lots of students prefer to believe that teachers' assessments are more authorized and reliable, which is determined by their emotional and cognitive factors (Wen, 2015) [9]. TSCA, short for teacher-students cooperative assessment, is an innovative point of POA assessment. Teachers' evaluation, students' evaluation, peer evaluation, and even machines' evaluation can be mixed up in both classroom assessment and after-class assessment. TSCA can find a balance in teachers' assessment and others. By applying to the accounting category selectively, researchers in the future will have good teaching affects.

## 4. CONCLUSION

*Production-Oriented Approach* is the fruit of POA research team led by Professor Qiufang Wen. Professor Wen not only reminded its development, but offered suggestions with vision for researches in future. She proposed the dialectic research model of POA, and proved the theory can solve the existing problems in China. What's more important, the present paper attempts to introduce POA into accounting, and finds its feasibility through the aspects of motivation, enabling, and assessment in theoretical level. This study is meaningful in bringing new solution in accounting teaching, and also in expanding POA into a broader category.

## AUTHOR'S CONTRIBUTIONS

*Linyu Zhang* is the lecturer of English in Hainan University. She is a PhD candidate in translation and interpretation in Putra University of Malaysia. Her research interests include translation studies and pedagogy. She is leading the Hainan University Innovative Teaching Project (hdjy2245), named *Application of TSCA Model in College English Translation*. What's more, she is a member of the Hainan University Innovative Teaching Project (hdjy2269), named *Application of Production-Oriented Approach in Accounting Informationization*.

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