



Practice of Blended Teaching Model of “Financial Management” Course for Non-accounting Majors Undergraduate Teaching

Jing Yu¹(✉) and Kuo-Yan Wang²

- ¹ Department of Accounting, The Guangdong University of Petrochemical Technology, Maoming, Guangdong, China
yujing@gdupt.edu.cn
- ² Department of Marketing, The Guangdong University of Petrochemical Technology, Maoming, Guangdong, China

Abstract. For better response the tertiary education requirement in China, the “Financial Management” Course of Guangdong University of Petrochemical Technology focuses on strengthening morality education. This study discusses the innovative practice reform of teaching mode and teaching content of “Financial Management” Course for Non-Accounting majors undergraduate teaching. According to innovate practice of the BOPPPS blended teaching model based on goal and problem-oriented teaching, this study solved the shortcomings of single teaching mode. Besides, this study attempted to start the teaching content reform of ideological and political education. The results found that the suitability of blended teaching innovation practice in teaching mode and teaching design. Under the model practices, the “Financial Management” course makes the classroom a “lively” classroom, and improved teaching effectiveness.

Keywords: blended teaching · goal and problem-oriented teaching · BOPPPS teaching · ideological and political education

1 Introduction

In 2019, Jinping Xi, the president of China put forward the “Three Questions of Education” for how to implement the fundamental task of morality education: What kind of people to train? How to train people, and for whom to train people? In 2020, the teaching group of the “Financial Management” course of Guangdong University of Petrochemical Technology (GDUPT) also put forward “three questions” for the “Financial Management” course: what is financial management? what should students learn in financial management, and what effect should they learn? Based on these “three questions”, “Financial Management” teaching group started to explore blended teaching practice for non-accounting majors undergraduates.

With the popularization of resources such as open courses by MIT’s Open CourseWare and online open courses represented by MOOCs in China, contemporary teachers are gradually thinking about a question: what kind of classroom is the best, or what kind of classroom is it best for students to study? In recent years, the exploration practices of teaching reforms have found that a lecture-based classroom is not an ideal classroom for teachers. Facing changes in the characteristics of the external environment and the pursuit of an ideal classroom, many teachers carried out teaching reform research based on blended teaching [1].

Blended learning is a new educational strategy that combines traditional face-to-face instruction with online asynchronous or synchronous learning [2]. It provides an effective teaching tool for higher education reform. Vavasseur et al. [3], Liu et al. [4], and McCutcheon et al. [5] found that blended learning had the potential to improve students’ motivation, interest in learning, and ability to acquire knowledge. However, GDUPT still found the following two “pain points” in the attempt to reform the blended teaching mode of “Financial Management” for Non-Accounting majors (marketing, international trade). The first is single teaching model. The course reform of “Financial Management” began in 2017. Under the guidance of Outcome-Oriented Education (OBE), teaching modes such as flipped classroom, BOPPPS, and goal and problem-oriented teaching had been tried successively. However, the results of practical teaching found that different majors lead to different needs and wishes of students. The reason is its heterogeneity that a single teaching model cannot create an effective classroom according to local conditions. In addition, small class (less than 40 students) teaching is different from large class (more than 41 students) teaching. Therefore, more consideration should be given to the design of teaching mode. Then, for the “Financial Management” course (32 h) for Non-Accounting majors, what kind of innovative design of teaching model can help teachers build an ideal classroom?

The second point is that the ideological and political education reform is in the preliminary exploration stage. The ideological and political reform of this course began in early 2020, and experienced innovative practices in four aspects: understanding level, action level, content level, and method level. Although some achievements have been made in the reform, the following thoughts still exist: First, how to make the coordinated development of the “three views” (outlook on life, world outlook, and values) and the “three views” of ideological and political education (knowledge, ability, and value)? Second, how to realize the value shaping in the process of knowledge imparting in the design of teaching content? Third, under the circumstantial of the complicated teaching content and limited teaching time, how to optimize the time arrangement of ideological and political education in the course?

In response to the above pain points, the “Financial Management” course of Non-Accounting majors (marketing, international trade) plans to carry out a new teaching model based on the goal and problem-oriented and BOPPPS experiential teaching. This paper introduced the structure of the new blended teaching model and the content practiced in the “Financial Management” course.

2 Goal and Problem-Oriented Teaching Model

Goal and problem-oriented teaching means that considering the students’ cognition and students’ reality, and according to the requirements of teaching objectives, teachers create problem situations and provide to teaching resources, so as to guide students to master knowledge, form ability, and develop quality in the process of analysing, discussing and solving related problems [6]. It emphasizes independent exploration, independent thinking, and collaborative solutions to problems of students. Besides, it pays attention to students’ construction of knowledge, the autonomy of learning, and the openness of teaching.

The design of goal and problem-oriented teaching model requires that problems design based on goal principles. There are three goal principles: school talent training goals, professional talent training goals, and curriculum teaching goals. According to these three goals, teaching content will be modular. Then the content of each module is connected with five kinds of questions: basic problems, key problems, difficult problems, practical problems and expansion problems (see Fig. 1).

Basic problems require students to find out the answers through online teaching resources. This part will not be taught in offline class. Key problems are designed by teachers based on key knowledge. The key content of this lesson is taught through problems, and require students to master it in offline class. Difficult problems are extensions of key problems and focus on stimulating students’ interest. Practical problems emphasize students’ application of theoretical knowledge to solve practical problems, and focuses on examining application ability and teamwork ability students. Expansion problems emphasize innovative application and quality development of students, which help them to extend the knowledge of course content.

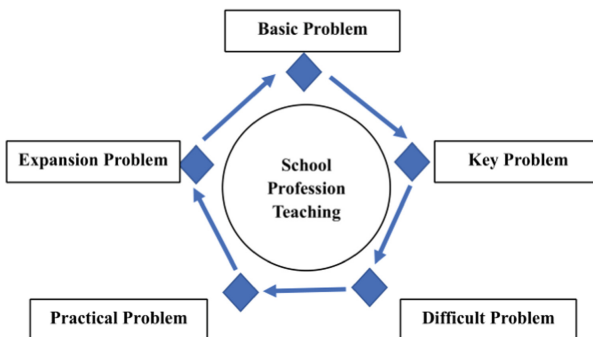


Fig. 1. Goal and problem-oriented teaching model.

3 BOPPPS Teaching Model

BOPPPS experiential teaching was originally an educational practice method proposed by Canadian Teacher Training (ISW) to improve teaching effectiveness. Cao and Yin [7] explained the BOPPPS teaching model. They believed that the BOPPPS teaching model required that the design of the teaching process should achieve the teaching goals, and the necessary interaction with students to complete the teaching goals by using rich participatory teaching methods.

Specifically, in terms of teaching concepts, teachers should focus on what students have learned, rather than what they have taught. For teaching goals, it is necessary to set clear goals, which is according to students' cognition and knowledge reserves, so that students can evaluate their own knowledge level after class. As for teaching methods, it advocates participatory teaching. In that case, students can give full play to their subjective initiative in the class. Besides that, it also encourages students to think independently and create new thinking [8].

There are six stages in BOPPPS teaching model: Bridge-in (B), Objective (O), Pre-assessment (P), Participatory learning (P), Post-assessment (P), and Summary (S). In recent years, the teaching reform based on the BOPPPS experiential teaching model has also been carried out in China. Many educational scholars believe that BOPPPS is an experiential teaching model that can actively improve students' classroom participation [8–10].

According to the BL-BOPPPS model of Ma et al. [9], “Management Accounting” divided each class (every 90 min) into six teaching stages (see Fig. 2): Bridge-in was the “why” stage, which aims to introduce basic questions so that students can master the basic knowledge when they study online resources before class; Objective was “what” stage, which needed to set teaching goals based on knowledge, ability, and ideological

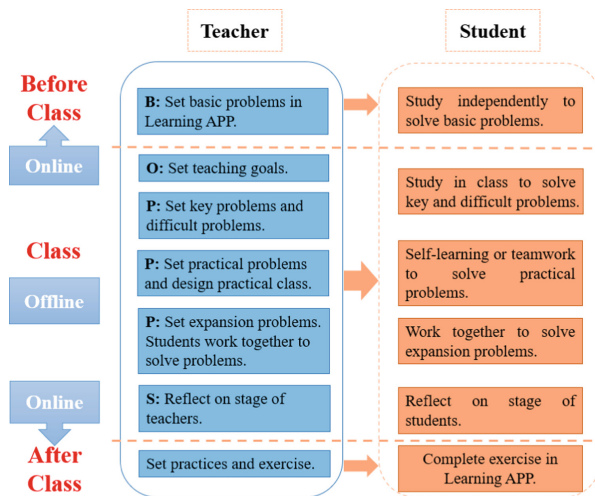


Fig. 2. BOPPPS blended teaching model.

and political requirements; Pre-assessment was “known what” stage. At this stage, teachers led out key and difficult problems through questions or tests, understood students’ mastery of pre-order knowledge and understanding of current knowledge. Then they provided the key knowledge of this class, and guided subsequent difficult problems; Participatory learning was the “whether or not” stage. Teachers pointed out practical problems and designed practical class, students could actively solve problems by themselves or with teammates. Post-assessment was “how well” stage. Teachers provided expansion problems, and students solved problems together. In this stage, it could evaluate whether the learning effect had reached the teaching goal. Summary was the “reflect on” stage, which supplied an opportunity for both students and teachers to reflect. Students reflected on what they had learned in this class (guiding students to participate in publishing discussions in the Learning App), and teachers should think about what this class should improve.

4 Ideological and Political Education

As a valuable talent resource for national construction, college students play an important role in the development and progress of the nation, and are the hope of the future of the country. Therefore, college students not only need to have a better scientific literacy, but also have a higher ideological and political quality.

Ideological and political education is a key measure to knowledge achieving, ability training, and value guiding [11]. Besides that, it is also an important way to achieve three-wide education (overall education, whole process education, and all-round education). Recently, teaching reform of ideological and political education started among colleges in China. It advocated that ideological and political education went to class to enhance the national consciousness and comprehensive quality of students.

The ideological and political education in “Financial Management” aimed at containing ideological and political elements. Specifically, professional knowledge carried ideological and political cases. Teachers designed ideological and political elements into key problems, difficult problems, practical problems and expansion issues, integrating them into BOPPPS teaching process, so that students could enhance their sense of identity and stimulate students’ resonance in the process of learning. Then guiding them to establish correct world outlook, outlook on life and values.

More specifically, there are four ideological and political elements in “Financial Management”: social responsibility, honesty and trustworthiness, scientific financial management, rational investment. Teachers designed related cases in different teaching modules, making student study the knowledge, at the same time, build correct values in learning case study, as an old saying “nurtures every spring life spontaneously and silently”.

Additionally, ideological and political education needs to pay special attention to the arrangement of time. In the teaching process, teaching professional knowledge is the main part, while ideological and political education is auxiliary. Thus, in the time arrangement of this course, the ideological and political education time of each class (every 90 min) was controlled within 10 min.

For small tables, please place it within a column and bigger table be placed in a text frame spanning to both columns. Use the Table facility available within the MSWord.

The font in the row header should be bold and you can use the style available from the style palette.

5 Blended Teaching Practice of “Financial Management” Course

5.1 Addition and Subtraction in Blended Teaching

Yu [1] mentioned addition and subtraction in the relationship of blended teaching. He explained it was addition in teaching class, subtraction in teaching content. Following his suggestion, “Financial Management” made the addition in class activities and teaching methods, meanwhile, making the subtraction in teaching content.

Firstly, teaching group divided class into theory class and practical class. Class activities such as discussion, voting, quick answer, and group practical exercises, which combined with BOPPPS and five kinds of problems in both classes. In addition, group designed kinds of teaching methods in different teaching content. For instance, case method with ideological and political elements in theory class. Interactive teaching and situation approach in practical class. According to the practise, teaching group found that diversified teaching methods can effectively stimulate students’ interest in learning. Besides, it also helped to their understanding of knowledge. According to the statistics of Learning APP, students would like to post discussions and join in discussions, which could help them to improve their innovative thinking.

How to improve teaching efficiency in limited teaching time is one of the difficult problems higher education teachings [1]. Blended teaching provides a way to solve this problem. In the design of “Financial Management” course, the basic knowledge was required student to study online, while teacher would explain key or difficult knowledge in offline classes, which is the subtraction in teaching content of offline class.

In online class, videos would be chosen from MOOCs, students needed to study the basic knowledge and answer the basic problems and exercises in Learning APP. In that case, they can check their learning result independently as well as teachers before offline class. There are three steps in offline class. Firstly, according to the effect of online learning, teachers focused on explaining the poor knowledge that students had mastered. Secondly, teachers focused on explain professional knowledge through key problems and difficult problems. Moreover, this step also could help students to develop the construction of basic knowledge. The last step is communications. According to practical and expansion problems, teachers expanded professional knowledge to discussions or practices. In this stage, face-to-face communications with students or teachers and students would check the class effectiveness, in addition, it could develop students’ teamwork spirit.

5.2 Negative Stimulation and Positive Encouragement in Blended Teaching

Yu [1] believed that considering both negative stimulation and positive encouragement in teaching design can made students’ thinking more active in learning. “Financial Management” course designed tests and discussions in both online and offline class. The specific teaching design was as follows.



Fig. 3. BOPPPS Discussion in Learning APP.

In large class, teaching group designed tests (multiple choice and true/false questions) in Learning APP before class. The result data would be showed in offline class. Besides that, there are several tests in pre-assessment stage, participatory learning, and Post-assessment stage. Students were required to finish related tests within 1 or 2 min. Then teachers showed the result data in class. Moreover, all the results would take 10% of their normal performance evaluation. According to the questionnaires, students considered time-limited practice through Learning App to be one of the most helpful tools for learning. In my view, there will be three reasons: a. 78% of students thought that time-limited practice could help them understand their mastery of learning content, and it helped them to arrange their review after class. b. The impact of answering one question incorrectly (1 point deduction) was not significant. c. Perhaps more importantly, since teacher would give a histogram of the distribution of the answers to each question, students could understand the mastery of other students in the class on this knowledge point in real time. For most students, the stimulation caused by real-time understanding of their peers' learning effectiveness was greater than the teacher's explanation of the correct answer to this question, especially for students with average basics.

Besides, positive encouragement is needed after negative stimulation. In this circumstance, teaching group designed discussion. Teachers would sent discussions through Learning APP in class or after class. Once students answer the discussion, they would get 5 points. In addition, students also could send discussions online (5 points), teachers and other students replied together. Once any discussion received one like, the sender would get 2 points again. According to the ten weeks practise, each students sent three discussions and answer five discussion per week in average. In Learning APP, the “Financial Management” course formed a forum where students could review what they have learned and expand their knowledge.

6 Conclusion

The blended teaching practice of “Financial Management” course for Non-Accounting majors tried to innovate teaching model for large class. Besides, it stared the ideological and political education reform in blended teaching. The practice solved the pain points and had some implications in teaching model practices.

In theoretical practice, it presented goal and problem-oriented teaching, which combined with BOPPPS model (Fig. 3). This model innovation provided a new sight for blended education. Besides that, in practical practice, the relationship of addition and subtraction, and negative stimulation and positive encouragement inspired teachers to

design “student-centred” class instead of “teacher-centred”. Although teachers understand “student-centred”, it is hard to make it. In “Financial Management” practice, the group found there were many teaching tools such as Learning APP, Rain Class, MOOCs and so on. The blended practices proved that tools could help teachers to design the innovation teaching contents. However, there is a key point that we need to be considered, it does not mean more tools that teachers use in class, higher teaching efficiency we can achieve. Teachers should choose suitable tools for students that help them to get high learning efficiency.

Additionally, this blended practice still have some limitations. Firstly, it only considered large class, and ignored the small class. In that case, future study will try to explore the blended teaching practice in small class. Secondly, it did not introduce the evaluation process. “Financial Management” started less than one year, and some evaluation statistics was collecting. Future study will focus on evaluation process to evaluate the teaching efficiency.

Funding. This work was funded by Guangdong Higher Education Teaching Research and Reform Project and Teaching Research and Reform Project of Guangdong University of Petrochemical Technology (Ref. No. 234655).

References

1. Yu, X. J. (2019). On the six relationships of blended teaching. *China University Teaching*, 5, 14–18+28.
2. Chen, J., Zhou, J., Wang, Y., Qi, G., Xia, C., Mo, G., & Zhang, Z. (2020). Blended learning in basic medical laboratory courses improves medical students’ abilities in self-learning, understanding, and problem solving. *Advances in Physiology Education*, 44(1), 9–14. <https://doi.org/10.1152/advan.00076.2019>
3. Vavasseur, A., Muscari, F., Meyrignac, O., Nodot, M., Dedouit, F., Revel-Mouroz, P., Dercle, L., Rozenblum, L., Wang, L., Maulat, C., Rousseau, H., Otal, P., Dercle, L., & Mokrane, F. Z. (2020). Blended learning of radiology improves medical students’ performance, satisfaction, and engagement. *Insights into Imaging*, 11(1), 1–12. <https://doi.org/10.1186/s13244-020-00865-8>
4. Liu, Q., Peng, W., Zhang, F., Hu, R., Li, Y., & Yan, W. (2016). The effectiveness of blended learning in health professions: Systematic review and meta-analysis. *Journal of Medical Internet Research*, 18(1), e2. <https://doi.org/10.2196/jmir.4807>
5. McCutcheon, K., Lohan, M., Traynor, M., & Martin, D. (2015). A systematic review evaluating the impact of online or blended learning vs. face-to-face learning of clinical skills in undergraduate nurse education. *Journal of Advanced Nursing*, 71(2), 255–270. <https://doi.org/10.1111/jan.12509>
6. Zhou, R. J., Fan, Z. F., & Liu, M. (2021). Innovation and exploration of the path of excellence in higher engineering education in the new era. *Higher Education Exploration*, 9, 9–12.
7. Cao, D. P., & Yin, X. Y. (2016). The Canadian BOPPPS teaching model and its enlightenment to higher education reform. *Research & Exploration in Laboratory*, 35(2), 196–249.
8. Yang, Y., You, J., Wu, J., Hu, C., & Shao, L. (2019). The effect of microteaching combined with the BOPPPS model on dental materials education for predoctoral dental students. *Journal of Dental Education*, 83(5), 567–574.

9. Ma, X. M., Ma, X., Li, L., Luo, X., Zhang, H., & Liu, Y. (2021). Effect of blended learning with BOPPPS model on Chinese student outcomes and perceptions in an introduction course of health services management. *Advances in Physiology Education*, 45(2), 409–417. <https://doi.org/10.1152/advan.00180.2020>
10. Yu, J. (2022). Discussion on the course of “Western Economics” for applied science and engineering majors—Based on BOPPPS blended teaching. *University Education*, 2, 92–94. <https://doi.org/10.1152/advan.00180.2020>
11. Li, F. (2018). Research method innovation of college students’ ideological and political education based on cognitive neuroscience. *NeuroQuantology*, 16(5), 296–302. <https://doi.org/10.14704/nq.2018.16.5.1269>

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter’s Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter’s Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

