

Discussion on the Application of mixed Teaching Mode in basic Accounting course

Meng Guizhen

Accounting College, Shandong Women's University, Jinan, Shandong province, China

1542372197@qq.com

Keywords: mixed teaching mode, basic accounting, online and offline, implementation

Abstract: Under the background of the Internet, a mixed teaching model is put forward, which has brought great changes in teaching ideas and teaching methods to the accounting education in ordinary colleges and universities. The original teaching mode of basic accounting course has been more and more unable to meet the requirements of educational information reform. The hybrid teaching mode absorbs the advantages of the traditional teaching model and integrates the network information teaching technology into it, and the two integrate with each other as a new teaching mode under the background of the Internet. It has played a great role in promoting the teaching of basic accounting. As a consequence, this paper makes a preliminary discussion on the application of mixed teaching model in basic accounting teaching. In addition, it analyzes how to implement it and some problems that need to be paid attention to.

1. Introduction

The disadvantages of the traditional teaching model are becoming more and more prominent with the rapid development of modern information technology and the continuous improvement of the modernization of education. Basic accounting is a professional basic course for accounting, financial management and other majors in ordinary colleges and universities. It has the characteristics of theoretical, technical and practical. This course pays more attention to the teaching of theoretical knowledge under the traditional teaching mode. Although most teachers also use multimedia to assist teaching, this "teachers take the initiative, students are passive" teaching mode, for students who do not have any perceptual knowledge of accounting and lack abstract thinking, they will gradually lose interest. After all, the content of teachers' explanation is often "empty talk". As a consequence, it is not uncommon for drowsiness and mental desertion in class. In the long run, students lose interest in the course, and the teaching effect is not ideal. As a result, it not only can not achieve the teaching goal, but also can not achieve the cultivation of students' accounting professional ability. As a consequence, it is necessary to reform the traditional teaching method of basic accounting and introduce the hybrid teaching mode of offline and online combination. Mixed teaching is the combination of classroom teaching and online teaching, it integrates some of the convenience of online teaching, but does not completely abandon the face-to-face contact. ^[1] Mixed teaching combines the advantages of traditional teaching and network teaching. In addition, it changes the teaching center from "teacher" to "student" through the combination of online network teaching, classroom teaching and practical teaching. As a result, students can learn independently in the environment created by teachers, and teachers play a role of guidance and supervision.

2. The implementation steps of mixed Teaching in basic Accounting course

2.1. Construction of curriculum resources

It is necessary to make full use of the online platforms such as Wisdom Tree, Chinese University Mooca, Rain Class, etc. The teacher uploads the course resources made, including teaching courseware, course video, online and offline teaching design text, test questions, expansion materials and so on, to the platform before the course is offered. In addition, teacher establishes the course to import the student list, and the students log in and activate by downloading the handheld APP on the mobile phone to enter the course.

2.2. Pre-class preparation

Each class is divided into study groups of 5-6 people. Teachers send "pre-class autonomous learning task sheets" with the Wisdom Tree, Chinese University MOOC and other platforms, requiring students to watch the course video, complete the corresponding thinking questions and pre-class test questions, and dynamically grasp the students' preview through the background data. Students can learn with problems, enhance their learning effect and cultivate their autonomous learning ability by setting up pre-class activities such as "brainstorming" and "group discussion".^[2] For questions that are difficult to understand and cannot be mastered after discussion, students are required to reflect them in the "question and answer" column, and teachers are required to understand and answer them in time.

2.3. Making use of rain to implement synchronous teaching in classroom.

First of all, the teacher should refine the key and difficult contents of the course content to form classroom teaching materials. The key and difficult contents will be combed and emphasized, synchronous teaching will be implemented, and students' mobile phones will follow the slide ideas to learn through the rain class. Secondly, teacher conducts targeted time-limited exercises to check the students' mastery of key knowledge; Giving students free question and answer time, students can ask questions to the teacher alone through on-screen comment or voice, and the teacher can explain it pertinently according to the exercise feedback. Teachers can give different forms of material or spiritual rewards combined with students' classroom performance in order to avoid classroom silence. In addition, teacher can also give students usual scores combined with students' performance to encourage students to actively participate in classroom teaching; In addition, students can also be randomly selected by on-screen comment. In this way, students' attention can be fully mobilized and students' participation and full coverage in the classroom can be realized.^[3] Finally, the students' mastery of each classroom teaching content is tested, and the classroom content is summarized so as to lay a foundation for the consolidation of after-class review through the testing exercises. The use of rain classroom in the classroom can take into account the individual and general needs of students at the same time, improve students' classroom participation, and monitor students' learning dynamics and learning effect in real time at any time. Teachers can clearly understand the classroom effect, which provides a basis and reference for the development of the follow-up teaching content.

2.4. Pushing homework after class, reviewing and consolidating

The teacher released the test questions after class, and the test was divided into two parts: the first one is the basic promotion question, the other is the expansion promotion question, which requires the whole class to complete it within a specified time. In addition, the expansion promotion question requires the students who have the spare time to complete it within a limited time, which can better reflect the needs of hierarchical teaching.^[4] Teachers can see the answer time, correct rate and the distribution of scores used by each student on the teaching platform, so as to grasp the specific situation of students' knowledge points in time after the completion of the test. In addition, teachers answer students' questions at any time in QQ group or WeChat group, so as to maintain the continuity of students' learning and build an all-weather learning classroom^[5].

2.5. Completing teaching feedback

The statistical analysis of online and offline learning is carried out by using the data analysis function of each network teaching platform. It includes check-in, video viewing time, learning time, stay time in various knowledge fields, question statistics, homework test score analysis, online answer, interactive discussion and other aspects of frequency and effect analysis. In is necessary to master the difficult areas of students, teach the classroom below the line to strengthen the study of this field, timely adjust the key and difficult points of teaching, adjust teaching methods, continuous improvement, and form a virtuous circle according to the background data analysis.

3. Problems needing attention in the Application of mixed Teaching Mode in basic Accounting course

3.1. Attaching importance to the first class and guide the study of online and offline courses.

The first class can guide students to be interested in the basic accounting course and attach importance to the course from the overall understanding. At the same time, we should also explain the learning methods, the solutions to difficult problems and so on. The form of online teaching is novel and there are many resources. Teachers should make full use of the existing resources to teach students how to watch videos, how to complete online tests and assignments, and how to ask questions, discuss, and interactively correct homework, so as to give more encouragement to students. As a result, it can arouse students' enthusiasm for learning.

3.2. Participating in students' online discussion and answer "fragmented" online questions.

It is of great importance to pay attention to students' online learning trends at any time and answer questions online with fragmented time. Students watch teaching videos online, complete tests and assignments, ask questions or interact with other students in the discussion area, and ask questions in learning at any time. Some controversial questions need to be answered as soon as possible. As a consequence, teachers should always pay attention to the discussion area, interact with teachers and answer questions. At the same time, we can also use QQ group or WeChat group analysis, prompt summary, etc., to play the role of "organizer" and "guide".

3.3. Paying attention to students' online information and making a good connection between online and offline.

Teachers shall not only interact with students online and answer questions, but also pay attention to the discussion topics of online students and find out the problems in teaching. Information technology is used to analyze the learning behaviors of different students, such as online lectures, tests and assignments, and the performance of discussion areas. In addition, it is necessary to study the learning curve of each student, and the relationship between students' learning behavior and their final assessment results, providing reference for offline teaching and practical teaching.

3.4. According to the situation of online teaching, carrying out offline classroom teaching well.

Students can be handed over to students a few minutes before each class, encourage students to take turns to speak on the stage, summarize what they learned in the last class, and other students give evaluation and supplement in order to test students' online and offline learning, and to encourage students to show themselves boldly. Finally, teachers make a comprehensive evaluation and give students with good performance a certain form of encouragement to pave the way for the introduction of new lessons to improve the style of study in the class. ^[6] In addition, classroom teaching should be well combined with online courses, analyze the learning situation of online students, analyze the key and difficult points of the knowledge learned, and explain in detail or give examples to the common problems exposed in the process of online learning and testing. We should arrange class exercises, tests or case discussions, judge on the spot and answer questions, so that students can really understand and master.

3.5. Making full use of the advantages of group cooperative learning

Cooperative learning can make students "get active", arouse students' learning initiative, encourage students to think actively and answer questions enthusiastically. Teachers should be divided into reasonable groups according to the characteristics of the students when organizing classroom cooperative learning. In addition, the abilities of the students in the same group should be different. For example, both those who have strong ability and can answer questions actively, and those who are relatively weak and dull in ability, so that they can give full play to the role of group cooperative learning. The overall level of each group should be equal, which can form a positive classroom learning atmosphere^[7].

3.6. Establishing and perfecting the mixed examination and evaluation system

The use of "mixed" examination and evaluation system in the mixed teaching of basic accounting can motivate students. Online assessment and offline assessment should be combined, and theoretical assessment should be combined with practical assessment under the mixed teaching mode. Students' final examination scores are part of the evaluation of students, and comprehensive assessment should be carried out according to students' performance in many aspects. Students are encouraged to carry forward their advantages to make up for their shortcomings and improve them comprehensively.^[8] The specific indicators of evaluation should be clearly defined, combined with the specific learning situation of students online and offline in the evaluation system. Moreover, each index established should be included in the evaluation system at the same time, and different weights can be given according to the importance of each index.

4. Conclusion

The mixed teaching mode not only has the characteristics of traditional teaching, but also highlights the advantages of the combination of "classroom teaching" and "online learning". Students' problems such as "where to learn", "what to learn" and "how to learn" are solved through online learning. It not only plays the role of teachers' inspiration and guidance, imparting knowledge and monitoring the teaching process, but also promotes students' consciousness, initiative, enthusiasm and creativity. Mixed teaching is a good way worth using and popularizing for boring and difficult basic accounting courses.

Reference

- [1] Feng Xiaoying, Wang Ruixue, Wu Yijun. A review of the research status of blended teaching at home and abroad-the analytical framework based on blended teaching. *Journal of distance Education*, vol.36, no.3, pp.13-24, 2018.
- [2] Nong Jingping. The application of mixed teaching mode in the course of Accounting Foundation in higher vocational education. *Think Tank Times*, no.12, pp.204-205, 2018.
- [3] Jiang Sufang. Research on the Application of mixed Teaching Mode based on MOOC in Accounting course. *China Education Informatization*, no.2, pp.51-56, 2019.
- [4] You Jing, Chen Wanli, Zhong Ling. Research on the teaching reform of the combination of online and offline basic accounting courses. *Business Accounting*, no.16, pp.100-102, 2020.
- [5] Liu Jin, Wen Yajuan. Discussion on the application of mixed teaching mode in basic accounting teaching. *Theoretical Research and practice of Innovation and Entrepreneurship*, no.1, pp.102-103, 2019.
- [6] Ye Xuefei, Cai Bihong. The Application of mixed Teaching Mode in Open distance Education-take the course of basic Accounting as an example. *Accountant*, no.9, pp.76-77, 2019.
- [7] Li Huaguo. Discussion on the teaching mode of basic accounting based on wisdom classroom. *Science and Technology style*, no.8, pp.34-35, 2020.