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Research on Innovation of Blended Teaching Mode in Comprehensive Practical Training Course of Financial Accounting in Colleges and Universities

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Abstract: Against the backdrop of the digital era, profound changes have taken place in the education industry. The development of information technology has affected the teaching of financial accounting majors in colleges and universities. The traditional teaching mode can hardly meet the needs of talent cultivation. Therefore, in the comprehensive practical training course of financial accounting, it is necessary to attach importance to the implementation of blended teaching, effectively innovate the teaching mode, and improve the effectiveness of talent cultivation. From the perspective of the comprehensive practical training course of financial accounting in colleges and universities, this paper analyzes the application value of blended teaching and puts forward specific teaching practice strategies, aiming to enhance the educational effect of the course and provide reference for the subsequent reform of professional courses.

Keywords: Colleges and universities; Comprehensive practical training course of financial accounting; Blended teaching

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1. Introduction

In the financial accounting industry, students are required to have good practical and comprehensive qualities. Among them, blended teaching activities can meet the needs of comprehensive practical training of financial accounting in colleges and universities and provide students with personalized learning experiences. In the teaching practice of colleges and universities, the application of practical simulation cases helps to improve students' practical skills and cultivate their teamwork ability. Among them, colleges and universities need to clarify the advantages of blended teaching and carry out a series of innovative reforms, so as to integrate more innovative elements into the practical training curriculum system and effectively improve the effectiveness of talent cultivation.

2. The application value of blended teaching mode in the comprehensive training course of financial accounting in colleges and universities

2.1. Enhancing learning autonomy

Blended teaching helps break through the limitations of time and space, making it convenient for students to participate in learning on online platforms according to their own needs, freely choose learning content, and reasonably plan their study time [1]. In the comprehensive training course of financial accounting in colleges and universities, students can engage in online courses to continuously learn financial accounting theoretical knowledge, familiarize themselves with practical operation procedures, and review teaching videos repeatedly to deeply understand the knowledge content [2]. At the same time, students can make good use of online platforms to carry out practice activities, effectively test their learning results, identify potential problems, and thus effectively improve their learning autonomy.

2.2. Enriching teaching resources

Online teaching platforms contain rich teaching resources, such as videos and case libraries. The expansion of these resources can provide abundant teaching materials for the implementation of financial accounting training courses in colleges and universities [3]. Teachers can select appropriate resources based on teaching content and students' situations, adjust teaching activities, and effectively expand teaching content. For example, by introducing corporate financial accounting cases, students can understand the workflow of corporate financial accounting, identify potential problems, effectively broaden their horizons, and cultivate their knowledge application skills.

2.3. Strengthening teacher-student interaction

In the traditional teaching of comprehensive financial accounting training courses, teacher-student interaction is usually limited by time and space, resulting in insufficient actual interaction opportunities. However, the implementation of blended teaching can give play to the role of online platforms, providing a good carrier for teacher-student interaction. When students encounter problems in the process of learning, they can ask teachers for help through online platforms at any time, and teachers can provide timely answers and guidance [4]. In addition, online platforms often support group discussion activities between teachers and students, which can strengthen teacher-student communication and help improve the effect of teacher-student interaction.

2.4. Improving learning effect through personalized feedback and guidance

The construction of online learning platforms can effectively record students' learning data, and the implementation of blended teaching can help teachers have a clearer understanding of students' situations [5]. Teachers can provide students with personalized feedback and guidance based on data information, so as to effectively meet their learning needs. The implementation of customized teaching guidance can not only help students understand and master financial accounting knowledge, but also help improve learning efficiency. Through real-time feedback activities, students can choose appropriate learning strategies, efficiently complete training activities, and thus achieve good learning results.

3. Practical strategies for the blended teaching model in college financial accounting comprehensive training courses

3.1. Implementing group project cooperation

First, conduct scientific and reasonable group division activities. In the process of group project cooperation, teachers need to understand the students' situation and divide them into groups reasonably. Teachers can consider various factors such as academic performance and personality traits to divide students into different groups, ensuring that the abilities and characteristics of members in each group are complementary [6]. Generally speaking, each group has 4–5 members. Some members in the group have a strong theoretical foundation, while others have strong practical skills, which can effectively carry out communication and coordination. Such a combination can ensure the smooth implementation of group projects.

Second, attach importance to clarifying project tasks. Teachers can formulate scientific and reasonable project-based tasks according to the situation of members in each group. These project tasks can be combined with the objectives and contents of college financial accounting training courses to enhance the effectiveness of the tasks [7]. For example, teachers can simulate enterprise financial accounting work and set project tasks involving various types of work, such as the preparation of accounting vouchers, registration of account books, and production of financial statements [8]. At the same time, teachers can explain the project requirements and clarify standards such as time and evaluation criteria, helping students clearly understand the practical practices they need to adopt.

Third, actively carry out online and offline cooperation activities. In the face of the implementation of group projects, teachers need to pay attention to giving play to the advantages of blended teaching and encourage students to carry out online and offline cooperation. In offline classes, students can communicate and analyze with each other, formulate scientific project plans, reasonably arrange work tasks, and effectively solve various problems arising during project implementation [9]. On online platforms, students can use network platforms to carry out activities such as data collection and information sharing. For example, the application of online document tools can help edit good financial statements, and communication software can be used to analyze the situation of project communication. Teachers need to pay attention to the progress of group projects and provide scientific and reasonable guidance for them, so that students can learn from each other and make progress through cooperation.

3.2. Effectively simulating practical operation links

First, attach importance to the construction of virtual training environments. To help students experience the workflow of financial accounting, teachers need to build a sound virtual training environment in combination with the actual situation of enterprise positions, enhance the use of on-campus financial accounting training rooms, and equip them with hardware facilities and software that are in line with enterprise job scenarios, such as accounting vouchers, financial statements and other materials [10]. At the same time, the application of multimedia technology, AR technology, etc., can create a good financial work scene, facilitate students to understand the business process, enable them to personally experience the enterprise environment, and carry out good training operations.

Second, design diversified training projects. In the teaching of financial accounting training courses, teachers need to grasp the teaching objectives, clearly understand the needs of enterprise financial accounting work, and design a variety of training projects. These training projects should cover different links of financial accounting work, such as basic accounting calculation, tax accounting calculation, etc. For example, in the training process of basic accounting calculation, teachers can set up daily economic business processing tasks in combination with enterprise cases to encourage students to actively participate in the training, understand sales business, reimbursement business, etc., master more professional skills, improve their employability, and lay a foundation for their subsequent engagement in financial accounting-related work.

Third, promote the organic integration of online teaching guidance and offline practical operations. In the practical operation session carried out by students, teachers need to pay attention to the organic integration of online and offline, create a good education environment, and effectively improve the effectiveness of education. For example, students can participate in the financial accounting professional training room to carry out offline operation activities, and teachers need to conduct on-site inspections and guidance, clearly understand the problems in students' practical operations, and provide scientific guidance opinions [11]. At the same time, when students encounter various problems in practical operations, they can use online platforms to consult teachers in a timely manner, and teachers can carry out good remote guidance through video, voice and other forms. In addition, teachers can also use online platforms to display the key and difficult points in training operations and produce corresponding operation demonstration videos, which is convenient for students to participate in case analysis activities, helps them intuitively understand the content of practical operations, and enables them to form good professional capabilities.

3.3. Organize online interactions regularly

First, clarify the theme of online interactions. Teachers should focus on the regular implementation of online interactions and clarify the theme of the activity. When choosing the theme of interaction, teachers need to combine the situation of the comprehensive training course in financial accounting of colleges and universities, grasp the teaching content, and identify the problems encountered by students in the process of knowledge learning [12]. For example, in the face of difficult problems in financial accounting, such as the calculation of fixed, asset depreciation, teachers can set up corresponding special topic discussions, identify the problems in students' practical training operations, such as the insufficient standardization of voucher filling, ledger registration, etc., and actively carry out experience including sharing activities. Through the setting of good interaction themes, the quality of online interactions can be improved, and good educational results can be achieved.

Second, attach importance to the selection of interaction platforms. Teachers can understand the interaction situation and students' usage habits, so as to select a good interaction platform. In the current era background, common interaction platforms include WeChat, QQ, and DingTalk, etc. Teachers can use the WeChat official account to release teaching consultations [13]. At the same time, they can use the DingTalk group to carry out file sharing, organize video conferences, and conduct good online group communication activities to effectively answer questions. The use of online teaching platforms is helpful for the improvement of teaching activities, which facilitates teachers to select good platforms according to different practical training contents, closely communicate with students, and effectively improve the effectiveness of education.

Third, actively carry out interaction and communication activities. In the process of choosing the interaction theme and platform, teachers need to proceed from the perspective of students and organize them to actively participate in interaction and communication. Teachers can combine the interaction platform to promptly issue notifications and materials related to the interaction to help students prepare well. Starting from the specific interaction links, teachers need to attach importance to giving play to their leading role, encourage students to participate in the communication and discussion process, and effectively express their own views and opinions. For example, in the specific special such as topic discussion session, teachers can promptly put forward questions and encourage students to participate in analysis and communication.

3.4. Conducting real-time feedback and evaluation

First, attach importance to the optimization of the feedback mechanism. The establishment of a scientific feedback mechanism is conducive to the implementation of real-time feedback and evaluation. Teachers can use online platforms to grasp data such as learning records and test scores, so as to clearly understand students' knowledge learning situation. At the same time, teachers need to encourage students to identify the problems they encounter in their knowledge learning through online questionnaires, messages and other forms [14]. Colleges and universities should organize student mutual evaluation activities, allowing students to evaluate each other, understand their learning achievements and performance in financial accounting, and facilitate mutual supervision and progress.

Second, actively carry out process-oriented evaluation activities. Process-oriented evaluation covers the entire financial accounting training course and plays a crucial role. Teachers need to regularly check students' knowledge learning situation, such as online learning participation, project completion, and practical performance. For example, teachers can understand the duration of students' viewing of learning videos and the completion of homework, so as to effectively evaluate students' online learning situation. Teachers can also check group projects, understand the project progress and results, and scientifically and reasonably evaluate students' team and practical skills. By testing students' practical operation process, we can clearly understand their mastery of financial accounting knowledge and skills. Based on the evaluation results, teachers can identify the possible problems of students, effectively improve teaching countermeasures, and provide personalized learning guidance for students.

Third, actively implement summative evaluation. After the completion of the financial accounting training course, emphasis can be placed on the implementation of summative evaluation activities. In the process of summative evaluation, teachers can adopt methods such as examinations and project achievement displays to understand students' knowledge learning results and conduct a comprehensive evaluation [15]. The final examination can adopt a combination of theory and practice to focus on examining students' mastery of financial knowledge. The display of project results and the writing of training reports can clearly reflect students' comprehensive practical skills. The implementation of summative evaluation activities can help understand students' knowledge learning situation, carry out comprehensive evaluation activities, provide a guarantee for course performance evaluation, and facilitate teachers to adjust teaching activities.

4. Conclusion

To sum up, in the process of blended teaching in colleges and universities, it is necessary to attach importance to the construction of infrastructure, effectively stimulate students' internal motivation, and strengthen teachers' counseling efforts. The quality of blended teaching can be effectively improved through measures such as organizing online learning resources, conducting case studies, and implementing feedback and evaluation. Against the backdrop of the information age, when teachers in colleges and universities actively carry out blended teaching in the comprehensive practical training course of financial accounting, it can effectively meet the needs of students' development and lay a foundation for their healthy career development in the future.

Disclosure statement

The author declares no conflict of interest.

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