

Design and Practice of Blended Learning in Financial Accounting for Higher Vocational Colleges

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Abstract: Considering the characteristics of Financial Accounting and the learning conditions of students in higher vocational colleges, the traditional teaching mode cannot solve the existing problems due to its focus on theory while neglecting basic practice, and at times, the interaction of classroom teaching is poor. Therefore, this paper proposes an online and offline hybrid teaching mode. The reform, with the help of network teaching resources, stimulates students' interest in learning, promotes the diversified development of classrooms, and improves the independent learning ability as well as vocational skills of accounting students in higher vocational colleges.

Keywords: Financial Accounting; Blended learning; Learning platform

Online publication: March 14, 2022

1. Introduction

The country is building toward socialist modernization in an all-round way, and the future of vocational education is even broader in this great journey. In the modern vocational education system with diversified educational resources, improving the education and teaching ability of vocational colleges for high-level professional construction has become an important direction^[1]. Due to the rapid development of “Internet Plus” and application-oriented education, the online and offline hybrid teaching mode has become a choice for the reform of education and mode of teaching in various vocational colleges. Aiming at the Financial Accounting course of higher vocational colleges and based on the “Superstar Learning Platform,” the reform of the teaching mode is carried out via blended learning, along with the design analysis and practice reflection.

2. Application status of blended learning in higher vocational colleges

Blended learning makes changes in the established traditional teaching model, rather than replacing traditional classroom teaching. It uses modern science and technology to realize the organic combination of online and offline with the help of educational platforms. Learners can enjoy the innovative and reformed classroom model as well as achieve more effective goals; at the same time, teachers will be able to improve their teaching abilities. In some colleges and universities, this mode of teaching sojourns in the combination of multimedia courseware application and teaching materials, such as textbooks, lesson plans, and workbooks; it simply uses “online” and “offline” teaching methods without achieving a reasonable new hybrid teaching mode^[2]. Blended learning advocates a kind of strong combination for most learners and

includes the new online teaching and the advantages of traditional teaching, in order to expand the depth and breadth of learning.

At present, most of the reform of hybrid teaching platforms in higher vocational colleges begins from teachers, requiring teachers to learn the functions of various online teaching platforms and to create platform courses for the courses under their care. Therefore, teachers spend a lot of time and energy preparing more resources. For the sake of the new mode, courses need the reforming of the teaching design, along with the application of flipped classroom. These new tasks have unquestionably become a huge challenge. Young teachers can take on these tasks quickly, but those older ones do have the capacity to adapt to these changes. This surge of teaching reform tasks does not only prevent teachers from completing teaching activities with high quality but also fail to achieve a reasonable blended learning model reform.

Secondly, at the student level, blended learning also changes the learning methods of students in higher vocational colleges. In higher vocational colleges, there are many students that are not in contact with online education courses and are still unfamiliar with the use of teaching software and online teaching resources. In other ways, some students have health problems due to long-term internet use, such as visual deterioration and obesity due to sedentary learning. The result of online and offline hybrid teaching is just the opposite. Schools are spending a lot of money and time to create digital teaching resources, and departments tend to organize new course competitions and training tasks blindly. For the honor of the subject teams, leaders are requiring teachers to carry out innovative teaching activities. From schools, departments, to subject teams, teachers should sustain more and more learning tasks. This shows the ineffective and shortsighted reform without considering the current state of the school and the ability and time of teachers. In addition, analyzing the teaching forms of various disciplines is necessary. Colleges should think deeply about these problems to effectively improve the depth of learning for students. In higher vocational colleges, there are many problems in the reform of hybrid teaching at all levels. It is neither the improvement of teachers' teaching ability, nor the change of learning methods at the student's level, nor the rigid regulations of the school's teaching management team. It is a new model that requires practical efforts to achieve better applications as a whole.

3. Current situation of Financial Accounting with blended learning

3.1. Course status and assessment methods

Financial Accounting is the key course of accounting major. The course mainly cultivates students' basic accounting ability and professional judgment ability. It focuses on six major accounting elements. By learning the knowledge of accounting positions, students can develop the ability to confirm accounting matters, measure accounting data, and report accounting information. The course follows the rules of students' professional ability training, takes morality and cultivating people as the foundation, aids in rooting socialist core values in students' thinking, deeply integrates accounting professional ethics standards, and effectively carries out the construction of integrity culture, thus improving students' professional accounting skills as well as their personal skills. Eventually, students will be able to achieve higher comprehensive literacy. In accordance with the ability requirements of accounting positions and the National Accounting Skills Competition, along with reference to the primary accounting qualification standards and the "1+X" vocational skill level certificate standards, the aim is to achieve the amalgamation of accounting course, jobs, certificates, and competitions, three-dimensional teaching goals, as well as to cultivate compound high-quality technical and skilled personnel for the society.

In regard to the course assessment method, the design of the course has changed the traditional assessment method by combining with learning platforms and other data platforms. Teachers can adjust the proportion of online scores with the influence of big data to reasonably determine the weight of each part (**Table 1**). Referring to the requirements of the primary accounting professional title examination, the

offline test paper consists of four types of questions: single-choice questions, multiple-choice questions, judgment questions, and indefinite multiple-choice questions.

Table 1. Weight of each project

Project	Online grade classification	Weight (100%)	Description
1	Task points	30	Scored according to the number of completed task points (videos, documents, courseware, etc.)
2	Quiz points	10	Scored according to the average of all quiz points
3	Operation	15	Scored according to the average of all online assignments
4	Examination	15	Scored according to the average of all online exams
5	Sign in	5	Scored according to the number of check-ins (96 is the full score)
6	Grouped tasks (PBL)	5	Scored according to the average score of grouped tasks
7	Course credits	10	Scored according to the participation in classroom activities, such as discussion, questionnaire, quick answer, selection, topic discussion, in-class practice, etc. (total points = 60 points)
8	Chapter study times	10	The number of chapter study times (96 is the full score)

3.2. Course design reform process

At the start-up stage of Financial Accounting in higher vocational colleges, teachers are relatively weak, and teaching resources are relatively limited. In the construction stage, the teaching is mainly based on the knowledge system of basic textbooks, explaining the theoretical concepts of financial accounting and accounting, etc. [3]. Both the teaching method and content are very traditional, the teaching resources are not rich enough, and the course exercises are mainly from workbooks. In addition, the assessment is not very targeted; it is based on a single written test, and the grades are calculated based on 20% of the usual grades and 80% of the grades from the written test; the usual grades are assessed based on attendance rate, classroom performance, and homework.

With the popularization of “Internet Plus,” a comprehensive reform of the course design has been carried out, and the course is connected to the primary accounting professional title examination. On the other hand, multimedia courseware has added more expansion materials to focus on the practicability and representativeness of teaching examples; the connection between the teaching content and practical application of the course is closer, thus improving students’ learning enthusiasm. Moreover, the electronic teaching plan, courseware, and other electronic resources of this course have been accumulated; the original multimedia teaching courseware has also been revised and improved; the new characteristics of the course have been finally highlighted. With gifted, principled, and attentive faculties and staffs, students can experience a lively curriculum that is innovative in method, scholarly in content, and global in scope. From 2014 to present, the course is in its key construction stage. After years of teaching practice and accumulation of experience, the knowledge and technical level of the teaching staffs have become more proficient, and their teaching level has also improved significantly through practical training. The concept has also fundamentally changed, and the work of teaching reform in higher vocational education has been carried out in an all-round way. In the teaching process, new teaching modes have been adopted, such as task-driven teaching, case teaching, and flipped classroom. Furthermore, classroom teaching has been further strengthened. Especially in 2019, this course has been using the online teaching platform to carry out the

online and offline hybrid teaching mode.

3.3. Current situation of teaching resources reform

In the teaching process, the course takes the accounting profession in industrial enterprises as the entry point, and its main goal is to cultivate comprehensive professional skills among students. According to the job requirements and the characteristics of economic business, the work tasks are decomposed into specific knowledge, ability, and quality. Referring to the requirements of the third of China Taxation Administration Information System project, the team pays attention to strengthening true corporate activities, organizing course teaching and practical training resources, as well as improving conditions of the training room and the construction of the teaching team. It is very important for the teaching environment to integrate the six-party resources, which include industry, enterprises, schools, teachers, students, and third-party intelligent educational platforms. In fact, more and more colleges have implemented teaching and training for their staffs and students as well as assessed and evaluated learners. All these changes help learners to reserve solid financial accounting knowledge, financial analysis, and tax planning skills, as well as good professional quality and high practice ability.

With the aid of “Superstar Learning Platform,” online and offline hybrid teaching is applied. The teaching content is optimized in line with different requirements, including the accounting profession, accounting skills competition, and the “1+X” certificate. For example, the accounting research team strengthens practical teaching through the net-in-net financial training platform and the intelligent financial and taxation social sharing platform. The ideological and political content of the course is effectively integrated by means of task-driven, topic embedding, case analysis, group discussion, inspiring teaching, watching micro-videos, role-playing, and brainstorming. In regard to the teaching arrangement of Financial Accounting, teachers would have to complete the course construction of the online platform in the beginning of the semester. The team would have to complete the input of the chapter content and the construction of the problem bank. Considering the students’ learning situation, the platform can guide students to conduct online and offline modular learning. Data Robot assistants would urge students to learn efficiently and independently. Teachers can use the background statistical data to detect learning effects in a timely and accurate manner, so as to understand the teaching requirements, the platform’s big data feedback mechanism, and students’ online learning results, thus adjusting their teaching plan.

4. Advantages of blended learning

Based on the design and concept of the Financial Accounting course, blended learning is deeply explored. Teachers actively use the teaching features and advantages of blended learning. First, students can choose their own learning time and adjust their learning progress. This will increase the classroom time for learning the contents of Financial Accounting. Students can also anticipate the adaptation of some difficult chapters. Secondly, with the help of the library resources on the “Superstar Learning Platform,” it enriches the diversity of students’ learning resources, and those chapters that are suitable for this course can be selected from the resource library; for instance, online videos, books, exercises, and other materials. Therefore, students can enjoy the cutting-edge teaching resources and solve the defects of boring course contents at the same time.

The whole course becomes rich and colorful, and students are not only exposed to the contents of books and exercise books, but also given the opportunity to watch rich online resources repeatedly. Everything can be discussed on the net; it creates a spontaneous knowledge point discussion forum. Everyone can determine their own problems in the forum and participate in group discussions to build on their own wisdom. The mastered knowledge is used to solve students’ differentiated problems. Fourth, discussions are carried out to cultivate and exercise students’ various abilities and literacy in the hybrid classroom. Fifth,

rich modern information technologies, such as sign-in, random roll call, online exercises, and online homework, make the classroom more personalized. Various teaching methods such as tests, forums, and questionnaires have changed the classroom form. The platform has the function of big data analysis; thus, teachers' teaching feedback and students' performances are observable and measurable.

5. Evaluation and reflection on blended learning in Financial Accounting

The "Superstar Learning Platform" is used as a course network teaching platform. Blended learning focuses on the design of Financial Accounting. Teachers usually complete the collection and arrangement of course resources, select and design teaching activities, and finally build a good blended learning environment for the students. During the teaching process, teachers and students participate in the training of blended learning. In group meetings, the participators explain the teaching plan to the professional teachers, discuss on how to stimulate students' learning motivation, and analyze the key and difficult teaching methods of the course with the team to improve the classroom teaching method. Evaluating the effectiveness of blended learning is the most significant discussion topic. In order to deepen multimedia teaching, use course Q&A forums, online discussion and communication modules, online feature groups, as well as tutoring groups. These can be applied in online and offline multi-form communication between teachers and students after class. Finally, in each semester, teachers set up a portfolio for the students to analyze their academic situation and learning process as well as to evaluate their performance. All the data will be kept online to establish a continuous teaching evaluation for the course development ^[4].

In the teaching reflection stage, through the online platform and training platform, the data of each link have been collected, and teachers can adjust the teaching strategy based on the data analysis. Personalized instructions for students can increase the behavioral data for effective analysis.

The combined course focuses on the investigation of students' hands-on ability, expression ability, application ability, innovation ability, and comprehensive quality. Blended learning completely tracks the data of this course in the whole semester, combining process evaluation, teaching result evaluation, theoretical evaluation, and practical evaluation. It is an effective way to evaluate the outcomes of blended learning. In the previous course design, teachers hold on to the belief that the three-dimensional goals only include students' knowledge, ability, and quality. In blended learning, the curriculum ideological and political evaluation is not neglected. As the result, the new mode expands the evaluation from three dimensions to four dimensions.

6. Conclusion

With the rapid development of "Internet Plus" and application-oriented education, the online and offline hybrid teaching mode will inevitably become a choice for the reform of education and mode of teaching. The Financial Accounting course is based on blended learning with the "Superstar Learning Platform" to reform the teaching mode. Using the implementation of blended learning, students and teachers can communicate and exchange without space and time constraints, thus achieving student-centered learning and in-depth teaching.

Disclosure statement

The author declares no conflict of interest.

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