Thinking on the Blended Online and Offline Teaching of Accounting Courses in the Post-epidemic Era

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Abstract

The COVID-19 pandemic in 2020 has made all college teachers and students experience online teaching, The Ministry of Education has called for a new normal in online teaching,"Post-epidemic era" online and offline blended teaching has become the direction of teaching reform,Therefore, it is of great practical significance to discuss how to effectively carry out online and offline blended teaching, By comparing online teaching and offline teaching of basic Accounting course, this paper analyzes the advantages and disadvantages of pure online teaching and pure offline teaching. Blended teaching combines the advantages of online and offline teaching while avoiding the disadvantages of online and offline teaching. Next, the paper introduces the realization path of the blended teaching of accounting courses in the Post-epidemic era, and on this basis, puts forward some suggestions to improve the blended teaching of accounting courses.

Keywords

Blended Teaching; Implementation Path; Advice.

1. Introduction

In recent years, with the continuous development of information technology, the educational environment is constantly changing. With the rapid development of MOOCs in China, high-quality educational resources have been popularized, such as China University MOOC, Xuetang Online, netease, Superstar, Wisdom Tree and other platforms. With the advent of the Internet+era, education+Internet has become the norm. Mobile Internet era is gradually replacing the computer Internet era, and mobile phones and wechat become classroom powerful auxiliary tools.In this context, students' learning habits are also changing silently. Students' ability and desire to acquire knowledge actively are enhanced, and they are more and more used to learning knowledge in fragments. In particular, due to the COVID-19 epidemic in 2020, all teachers and students in universities have experienced the baptism of online teaching. The Ministry of Education has proposed that online teaching should move towards the new normal, and the construction of 700 online and offline gold courses is one of the goals of the "Double Thousand Plan" to implement first-class courses. The traditional teacher-centered classroom has gradually become the student-centered classroom, and the online and offline mixed teaching has become the direction of teaching reform. Therefore, it is of great practical significance to discuss how to effectively carry out the online and offline mixed teaching.

2. Specific Implementation Cases of Online Teaching

2.1. Introduction to Basic Accounting Online Course

Due to the epidemic, all courses in 2019-2010-2 semester are taught online. Next, we will introduce the details of online teaching of Basic Accounting.

The online teaching of "Basic Accounting" is for 2019 accounting (Sino-Australian) junior college students, mainly using university students' MOOC platform, Magpie platform and QQ

social platform.Before the formal opening of the class, teachers carefully select online education resources according to the course outline and students' learning conditions. After many aspects of comparison, the teacher finally chose the course Basic Accounting Theory and Practice on the MOOC platform for Chinese university students. This course is a national high-quality course, with a teaching system similar to the syllabus system. The teaching videos are well made, and some abstract theoretical knowledge is made into life and concrete. Many small animations are made to reduce the boredom of the course. Choosing this MOOC course that is easy to understand and rich in life elements, can improve everyone's interest in learning.

2.2.   Specific Methods of Online Teaching of Basic Accounting

Before each class, the teacher will release the learning task of each class. In general, students should first conduct independent learning of online courses, and students should independently complete the study of Basic Accounting Theory and Practice according to the arrangement of each class given by the teacher.

Secondly, teachers will record supplementary videos for the knowledge points that are too simple or not covered in the online course,and released to students through magpie platform.In order to verify and consolidate students' online learning, teachers will also use the Magpies platform to publish teaching materials, PPT, in-class tests and assignments, and to check and fill in gaps in MOOCs.

Then the teacher uses magpie, QQ group to answer questions and interact with everyone. Through the QQ class group interaction with students, students mainly raise doubts through the QQ group, and teachers answer doubts.Sometimes teachers also answer question through QQ group live broadcast.

In order to better supervise students' learning, great efforts were made to control students' learning progress as much as possible.For example,the teacher asked students to upload video viewing records every time. In addition, there were classroom tests in each class, which urge students to complete their autonomous learning on time to a certain extent.

Finally, "basic accounting" online teaching held online examination with the help of the wisdom tree system.The online exam was completed successfully.

2.3.   Analysis of Online Teaching Effect of Basic Accounting

In order to analyze the advantages and disadvantages of pure online teaching and pure offline teaching, the results of the final examination of basic accounting of grade 2019 accounting (Chinese-Australian) whose study of this course adopted pure online learning are compared with the results of grade 18 Accounting (Chinese-Australian) whose study of this course adopted pure offline learning. The specific data are shown in Table 1 and table 2 below.

Table 1. Comparison between class of 2019 (online) and class of 2018 (offline)

Indicators	Average score		Highest score		Lowest score		Passing rate	
Class	Class of 2018 (Offline)	Class of 2019 (online)	Class of 2018 (Offline)	Class of 2019 (online)	Class of 2018 (Offline)	Class of 2019 (online)	Class of 2018 (Offline)	Class of 2019 (online)
score or percentage	68.73	80.79	89	96.5	31.5	49	83.33%	93.94%

It can be seen from Table 1 that the average score, the highest score, the lowest score and the passing rate of the final examination of Basic Accounting of the accounting class of 2019 (Chinese-Australian) (online teaching) are all higher than those of the final examination of Basic Accounting of the Accounting class of 2018 (Chinese-Australian) (offline teaching).

The main advantages of online teaching are free learning time and repeated watching of learning videos, but there are also disadvantages, such as unable to effectively control students' learning progress, unable to supervise students more intuitively like in the classroom, and unable to communicate face to face.Basic accounting course is an introductory course of accounting.Basic accounting course is more simple than the subsequent courses such as intermediate financial accounting and senior financial accounting.In order to better supervise students' learning, the teacher asked students to upload video viewing records every time. In addition, there were classroom tests in each class, and great efforts were made to control students' learning progress as much as possible.

Table 2. Comparison between class of 2019 (offline) and class of 2018 (offline)

Indicators	Average score		Highest score		Lowest score		Passing rate	
Class	Class of 2018 (Offline)	Class of 2019 (Offline)	Class of 2018 (Offline)	Class of 2019 (Offline)	Class of 2018 (Offline)	Class of 2019 (Offline)	Class of 2018 (Offline)	Class of 2019 (Offline)
score or percentage	75.82	70.27	97	100	31	0	80.95%	73.13%

Taking the accounting classes of 2018 (China-Australia) and 2019 (China-Australia) as examples, the university resumed normal teaching after the epidemic was brought under favorable control.Both classes completed the course of Intermediate Financial Accounting 2 through pure offline teaching, and the final examination results are shown in Table 2.In addition to the highest score, the average score, the lowest score and the passing rate of intermediate Financial Accounting 2 of the accounting class of grade 2018 are all higher than the final score of Intermediate Financial Accounting 2 of the accounting class of Grade 2019.It is difficult to teach students in accordance with their aptitude in traditional classes, but online teaching can improve this situation to some extent. Since the learning videos of online teaching can be watched repeatedly, students with poor learning foundation or slow learning ability can learn several times according to their own conditions until they can master them.The 2019 students returned from online teaching to traditional teaching, but some students did not fully adapt to the traditional classroom, and finally the failure rate of Intermediate Financial Accounting 2 was high.In addition, due to the increased difficulty of Intermediate Financial Accounting 2, the previous online learning experience makes students lack of face-to-face communication experience with teachers, and they may not ask the teachers for questions if they do not understand them.The class of 2018 has been studying offline, and students can better adapt to the previous offline learning experience.

To sum up, pure online teaching has disadvantages such as inability to effectively control students' learning progress and lack of face-to-face communication, but it has advantages such as free learning time, repeated viewing and conducive to individualized teaching. Pure offline learning is not conducive to teaching students according to their abilities, and students are more likely to fall behind, but it has the advantages of better supervision of students and face-to-face communication.

3. The Implementation Path of "Post-epidemic Era" Blended Teaching

It can be seen from the above cases that pure online teaching and pure offline teaching have their own advantages and disadvantages. Blended teaching can be adopted to combine the advantages of online teaching and offline teaching, while avoiding the disadvantages of online teaching. At present, the mixed teaching mode based on SPOC platform + rain classroom is more and more invested in the teaching practice of accounting courses.

3.1. Introduction to Blended Teaching

Hybrid teaching consists of online learning and offline learning. Teachers can choose appropriate online resources according to the syllabus of the course and students' specific conditions, or they can record their own videos to complete the integration of online resources on the SPOC platform before the formal class, and make preparations before the class starts.

3.2. Specific Methods of Blended Teaching

Teachers release preview tasks, learning tasks, PPT, learning videos and in-class exercises for each class to students through rain class before class. First of all, students are required to do a good job in recording the problems encountered in online independent learning, such as marking that they do not know PPT, leaving messages in the "discussion area", and sending bullets when watching videos, etc. Second, students are required to list the key points of the chapter and at least three questions to challenge other students. Finally, students are required to carefully complete the assigned exercises.

Before offline class, teachers should carefully summarize and analyze students' online independent learning, including the PPT that students do not understand, the messages with problems, the barrage of watching videos and the completion of exercises by students. On this basis, they should prepare for the following offline teaching. Teachers should review and summarize the content of students' online autonomous learning, propose the key questions for discussion in class according to students' learning conditions, guide students to carry out group discussions and reports, give feedback on students' reports, and answer questions about general problems. Teachers use rain class to push some in-class exercises to help students further consolidate their professional knowledge.

After class, teachers push homework through the rain classroom, and use the "discussion area" of the rain classroom to let students release their experiences, problems, suggestions and so on. Teachers summarize students' learning results through the rain classroom, and carry out teaching reflection and improvement.

The difference between mixed teaching assessment and traditional teaching assessment mainly lies in the increase of assessment proportion and the richness of assessment methods. The mixed teaching relies on rain classroom to include the exercises completed in the process of online and offline learning into the usual performance assessment. On the one hand, it can make the process assessment of students more objective, on the other hand, it urges students to pay attention to the usual study and improve their independent learning ability.

4. Suggestions for Carrying out Mixed Teaching

4.1. Application of Modern Technology to Improve Teaching Effectiveness

The 21st century is the information age, and the deep integration of modern information technology and education and teaching is the necessary content for the construction of first-class courses (including mixed courses and offline courses) required by the Ministry of Education. Teachers should keep pace with the Times and strengthen the ability to use information technology and means to carry out teaching work. At present, there are many online teaching tools, such as rain classroom, wisdom tree, divide easy, magpie and so on, no one is the best tool, we want to find which is suitable for teachers and students. We should adopt more blended teaching, give full play to the advantages of online and offline teaching, and abandon its disadvantages. Wisdom teaching should be used scientifically and effectively in classroom teaching. Wisdom teaching can better realize the traceability and analysis of teaching process, and at the same time, it can better strengthen the management of course teaching process and mobilize the enthusiasm and initiative of students to participate in teaching.

4.2.   The Goal of Blended Teaching is to Take Students as the Main Body

Teachers should not only pay attention to their own teaching experience, but ignore students' learning experience. The success of a teacher is not to explain the knowledge, but to make students interested in participating in the class, actively learn knowledge. In the mixed teaching, it is important to pay attention to the importance of student experience, not only to enrich teaching methods and design teaching language, but also to look at the reception effect of students. The teacher is the director before class, the supporting role in class, not to dominate, and really make students as the main body.

4.3.   Teaching Methods should be Constantly Updated

Blended teaching is not the only teaching method, but a model. Teachers can adopt a variety of teaching methods relying on blended teaching, such as BOPPPS module method, five-star teaching method (focus, activation, inquiry, application, extension), 5E model (Engagement, Exploration, Explanation, Elaboration, Evaluation), pyramid model (SCQA, MECE), The five steps of Aristotle's speech (story, question, answer, benefit, incentive), flipped classroom, divided classroom, etc. In mixed teaching, teachers should try different teaching methods to make students feel the freshness of learning and improve their learning enthusiasm.

4.4.   Exploring Ideological and Political Elements can Make Blended Teaching More Popular with Students

Mixed teaching should also carry out ideological and political construction. Ideological and political materials can be easily introduced into the preview materials released to students in the rain class before class. Ideological and political materials can be introduced into the knowledge points in online videos and offline guidance. Ideological and political elements should also be actively integrated into homework after class. Ideological and political courses enrich the classroom content, make some boring theoretical knowledge become interesting, stimulate students' interest in learning. One thing we should pay attention to is that we should also design the language and the way to convey it to students. When designing ideological and political courses, we should not be too deliberate. We should moisten things quietly and soundless.

4.5.   Adopt the Standard of King Class to Perfect the Blended Class

Nowadays, more and more emphasis is placed on blended teaching courses in the selection of Golden Course, and more requirements are put forward for blended teaching. "Golden course" is different from water course, to ensure the quality of teaching, so that students can really learn knowledge. "Golden class" is a thoughtful class. In a class, we not only pursue the perfection of the class, but also pursue whether the class triggers students to think and think. "Golden lesson" is a lesson with wisdom. In classroom teaching, teachers need to teach wisely and lead the growth of students in wisdom teaching. Only with wisdom in class can we improve the art of classroom teaching. In blended teaching, teachers should adopt the standard of king class to perfect the class.

5.   Conclusion

Mixed teaching retains the advantages of offline teaching, such as face-to-face communication, which helps teachers to answer questions. Mixed teaching also retains the advantages of online teaching. For example, watching educational videos repeatedly is conducive to teaching students in accordance with their aptitude, and it is more suitable for students' learning habits in the "Internet +" era. It has greater advantages than pure online teaching and pure offline teaching, so mixed teaching is the direction of teaching reform. At present, the mixed teaching is in the initial stage, and it still needs to be improved and developed continuously. University

teachers should actively carry out the mixed teaching reform, subtract the teaching content and add the teaching effect, effectively realized the individualized and independent learning of students, and designed and constructed the practice of "student-centered" teaching.

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