

The Design and Application of "Flipped Classroom" in Accounting Teaching*

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Abstract—The development of computer network technology has provided technical support for education reform and teaching innovation, and has spawned a variety of new and efficient teaching methods. The flipped classroom teaching mode is a typical example, which has been applied to teaching practice. At present, the accounting majors of many colleges and universities in China still follow the traditional methods of cramming and indoctrination teaching. Students lack enthusiasm and initiative in learning. The quality of teaching quality and teaching standards are generally low, and it is difficult to achieve the expected teaching goals. The application of "flipped classroom" in accounting teaching can effectively improve the current situation, which is of great significance for improving students' academic performance and teaching quality. This paper briefly introduces the "flipped classroom" and its application advantages in accounting teaching, and analyzes its design and application in detail.

Keywords—*flip the classroom; accounting teaching; advantages of application; design programmes; practical application*

I. INTRODUCTION

Accounting is an indispensable position for any enterprise or organization, so the demand for accounting talents is relatively large. How to strengthen the effect of accounting teaching and train more outstanding accounting talents is a difficult problem facing every college and universities. Teaching methods are the most important factors that affect teaching results. In order to improve the quality of accounting teaching and achieve the expected teaching goals, it is necessary to update the traditional teaching concepts in time and apply new teaching methods and teaching modes. "Flipped classroom" can re-adjust the time between classes, highlight the main position of students, not only improve the efficiency of classroom teaching, but also cultivate students' interest in learning, and strengthen students' awareness of independent learning under class. The quality of accounting teaching has been significantly improved.

II. CONCEPT OF "FLIPPED CLASSROOM"

The basic concept of "flipped classroom", which is before

the formal to carry out the new curriculum, the teacher to the integration of teaching content, combined with the teaching goal, and produces the corresponding video courseware, so that the students can master the basic knowledge and save a lot of classroom time. In the classroom, the teacher no longer conducts information teaching, but pays more attention to the communication and interaction with the students, optimizes the teaching process, so that the students have more time to complete the learning of the course project and improve the efficiency of classroom learning. The "flipped classroom" realizes the reconstruction of the traditional classroom structure and teaching process, which makes the information transfer and the internalized learning process undergo major changes and accelerated the pace of teaching reform [1].

III. THE ADVANTAGE OF "FLIPPED CLASSROOM" IN ACCOUNTING TEACHING

The application of "flipped classroom" in accounting teaching can improve the many disadvantages of traditional teaching mode, which is of great significance to improving the level and quality of accounting teaching. The advantages of its application are mainly reflected in the following aspects. First, in the "flipped classroom" teaching mode, students can make more reasonable arrangements for the learning time, and can freely choose the video courseware made by the teacher according to their actual learning needs. Students with a general learning base can watch videos repeatedly, while students with a good learning base can carry out expansion exercises, which is conducive to promoting students' individualized learning. Second, the "flipped classroom" teaching mode has changed the passive learning situation of students, re-positioned the role of teachers and students, so that students become the real masters of the classroom. The students complete the study of accounting knowledge by looking for information and thinking and then interacting with classmates and teachers. In this process, students' autonomous learning consciousness and ability will be imperceptibly enhanced [2]. Third, in the "flipped classroom" teaching mode, students have a more prominent main position. When students encounter confusion or problems, they will discuss with teachers and the interaction between teachers and students has been strengthened. The teacher can master the actual learning situation of each student, adjust the teaching plan according to the individual differences of the students, and achieve the targeted stratification teaching, which can improve the teaching ability of the accounting professional teachers.

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IV. DESIGN SCHEME OF "FLIPPED CLASSROOM" IN ACCOUNTING TEACHING

In order to give full play to the advantages of the "flipped class" in accounting teaching and to ensure its practicality and effectiveness, it is necessary to design the teaching scheme carefully according to the teaching requirements of the accounting profession and combine the characteristics of the "flipped class" teaching mode change the traditional classroom teaching structure and teaching process, readjust the time inside and outside the class, to be able to learn first and then teach.

A. Overall Design Options

The accounting profession has a strong theoretical and practical nature, which requires the students to apply them to the daily financial management on the basis of mastering theoretical knowledge and methods, including the preparation of financial statements, the review of financial receipts and payments, and the supervision of money and capital receipts and payments, and so on, in order to meet the requirements of the post. However, in the original teaching mode, there is too much classroom time spent on theoretical knowledge and method explanations. The students lack the perceptual knowledge of the accounting affairs and do not have strong hands-on ability. Therefore, in the application of "flipped classroom", it is necessary to strengthen the students' practical application ability and movement through the teaching design. Hand operation ability. In this study, in the design of the overall teaching program of "flipped classroom" accounting, it is driven by teaching tasks and completed by setting up and solving learning problems. The teaching tasks are mainly based on currency fund accounting, exchange and settlement, wage accounting, and money fund revenue and expenditure supervision. These belong to the daily work content of accounting, and they are also the basic work capabilities that accounting students must have[3]. The overall teaching plan is divided into class teaching and after class teaching. In the course of after class teaching, accounting professional teachers can use each teaching task as a unit and produce video courseware corresponding to it for students to freely choose learning resources. And with the help of the Internet, publish learning tasks, so that students according to their own actual situation, to carry out independent and personalized learning. In this process, teachers should follow up and guide, understand the actual learning situation of students through the Internet, and help them successfully complete their learning tasks. In the course of class teaching, emphasis is placed on the interaction and communication between teachers and students. Accounting teachers can divide the class into several study groups where students can discuss teaching issues and exchange views and opinions. The teacher also needs to participate actively in the discussion to integrate and summarize the answers of all the group members, and the group representatives speak in the class. Finally, the teacher makes an evaluation, summarizes the final answers to the questions, and answers the students' doubts and doubts [4].

B. Design Scheme of After-class Teaching

In the design course, the after class teaching plan needs to be analyzed from the teachers, students and interaction between teachers and students. On teachers, accounting teachers should adopt the unit model according to the teaching goals, refine the teaching content and teaching tasks, and take basic accounting as an example. It can be divided into a number of units such as setting up account books, adding certificates, auditing certificates, registering account books, reconciling and closing accounts, and preparing financial statements. In the design of teaching units,, should pay attention to the cultivation of student's autonomous learning consciousness and ability, teaching task for drive, guided by the teaching problems, enable students to apply what they have learned theory knowledge, solve the problem of actual work. And then select the appropriate teaching resources around the teaching unit, determine the core of the teaching, and make the teaching courseware in the form of video. The video time should not be too long. It is the most suitable for 10 - 15min. It can set up some problems in the video and spread the thinking of the students. At the end of the video, practical tasks should be set up so that students can start operations after class and use classroom time to comment and answer questions[5].

On students, students can freely choose the teaching video produced by the teacher according to their own learning needs, record where they do not understand or have doubts, and then perform practical operations to complete the learning task assigned by the teacher. In order to improve the learning efficiency of the class, the students can be combined into the study group freely and set up the team leaders to cooperate and discuss each other through the group, and complete the practical learning task with the help of the collective strength.

In order to ensure the synergy between teachers and students, it is necessary to strengthen the communication and interaction between teachers and students and eliminate the gap between teachers and students. In the "flipped classroom" teaching mode, the network interactive platform can be used to set class QQ group, WeChat group, micro-blog group and so on to realize the two-way interaction between students and teachers. The accounting teachers can grasp the students' learning dynamics and get the feedback of the teaching results, while the students meet the difficult problems in the course of learning, it can also communicate with teachers and students online, to deepen the understanding of theoretical knowledge and methods, and to complete the practical learning task more smoothly.

C. Class Teaching Design Scheme

Similar to the design of the after class teaching, the class teaching design also involves three parts: the teacher, the student, and the interaction of teacher and student. The design structure is shown in Figure 1. First of all, on the teacher's side, it mainly organizes group discussions, evaluates the results of group discussions, and answers students' difficult questions. Because the "flipped classroom" accounting teaching model emphasizes the student's main position, after the question is put forward, a learning group can be set up to organize students to think and discuss, and strive to find out the answer to the problem through the student's own strength. After each

learning group organizes and summarizes the results of the discussion, it is necessary to report in the classroom, comment by the teacher, and organize the learning group to conduct self-evaluation and mutual evaluation. After summarizing the results of the discussion, each study group needs to report in the classroom, comment by the teacher, and organize the study group to make conduct self-evaluation and mutual evaluation, and make an objective evaluation of the completion of the teaching task. In addition, teachers should focus on problems that students cannot solve in the classroom, or they should conduct separate coaching to find out why students cannot solve the problem, so that the teaching arrangements can be adjusted. In addition, teachers should focus on problems that students cannot solve in the classroom, or they should conduct separate coaching to find out why students cannot solve the problem, so that the teaching arrangements can be adjusted.

Secondly, on students, on the one hand, students must exchange learning experiences, learn from each other, and master more efficient learning methods[6] .On the other hand, students should sum up the questions recorded in the course of learning during the class and put forward them in the classroom. They should discuss this question with teachers and classmates and jointly seek answers to the questions, and realize the comprehensive understanding and real grasp of the knowledge of the accounting. In addition, the person in charge also needs to report the progress of learning to the teacher in time, elaborate on the specific learning situation of each member, and facilitate the teacher to make teaching adjustments.

Finally, the interaction between teachers and students must be carried out in the course of classroom teaching when applying the teaching mode of "flipped classroom" in accounting teaching. Accounting teachers should change the traditional teaching concept, and change the focus of teaching from self-explanation to interaction with students by answering questions, reporting, evaluating and reflecting. First, the study group summarizes the problems encountered in the process of self-directed learning. All the members discuss together to find out the answers to the questions. Teachers can answer questions that cannot be solved in the group. Second, after the study group completes the discussion, it is necessary to summarize the results of the discussion and select the group representative to speak in the class and share the results of the group study with the class. Thirdly, the study group conducts self-evaluation and mutual evaluation. And the teacher makes comments, and in the process of interaction and communication between teachers and students, find out the deficiencies in the learning process and make improvement strategies.

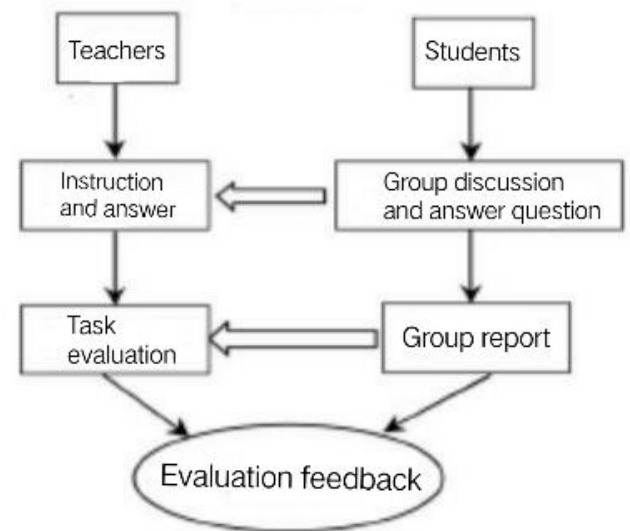


Fig. 1. Design of accounting teaching in "flipped classroom" teaching mode.

V. THE PRACTICAL APPLICATION OF "FLIPPED CLASSROOM" IN ACCOUNTING TEACHING

In order to give full play to the advantages of the "flipped classroom" teaching model in the accounting teaching, after the completion of the teaching design, it is necessary to adopt effective practical strategies to realize the effective application of the "flipped classroom", and to make an objective evaluation of its application effect.

A. Practical Strategies

The effective application of "flipped classroom" in accounting teaching can be realized by transforming the roles of teachers and students, integrating teaching contents, strengthening practical teaching and optimizing assessment methods. Firstly, the role of teachers and students in teaching activities should be redefined. Accounting teachers should change the traditional teaching philosophy, clarify the main position of students, hand over the classroom to students, make preparations before class, consider the actual needs of each student, and take care of every student as much as possible. In classroom teaching, strengthen the interaction with students, answer the difficult questions of the students, encourage the students to dare to guess and ask questions boldly, and help them to make a practical and feasible study plan in combination with the students' learning situation. Students also should continue to strengthen the awareness of autonomous learning and self-discipline consciousness. After class, they should use the teaching video produced by the teacher to think about the teaching content, find out their own shortcomings, and carry out intensive training[7].Students should actively speak in class, dare to put forward their own questions, and actively participate in the discussion with the classmates and teachers, search for answers to questions, to improve class and classroom learning efficiency and effectiveness, master more systematic and perfect accounting professional knowledge.

Secondly, the content of accounting teaching should be optimized. In the choice of teaching resources, accounting teachers should actively listen to opinions and Suggestions of the students, and combining with the teaching material version, choose from the Internet to meet the teaching requirements of outstanding teaching resources, both to ensure the practicability and targeted of teaching resources. In the production of teaching videos, accounting teachers should take into account the individual differences among students, reorganize and organize the selected teaching resources, design hierarchical teaching videos for students to choose freely, and interspersed with teaching issues. At the end, arrange learning tasks for students with stronger learning ability to expand their practice. It should be noted that when making teaching videos, it is necessary to highlight the focus and difficulties of learning content, achieve the pertinence of teaching, video time should not be too long, and 10-15min is the most suitable, so as to avoid the phenomenon of concentration and dispersion of students with too long time. After the production of the teaching video after class, the accounting professional teacher can choose the excellent teaching website, and according to the teaching plan, the corresponding teaching video is uploaded in different periods to ensure that the video teaching content is synchronized with the textbook teaching content. After students log on to the teaching website, they can watch the teaching video.

In addition, the accounting profession has strong practicality. Therefore, when applying the teaching mode, it is necessary to emphasize practical teaching. The practicality of accounting is obvious to all. After the video course, students should be actively encouraged and guided to do hands-on operations. Through this process, the knowledge contacted is completely integrated. Especially for the content with more consumable materials and higher error rate, we should choose the method of on-site teaching as much as possible, so that students can strengthen their learning experience in the process of hands-on operation, and actually feel the specific work process of the accounting position, and reduce the error cost. At the same time, teachers can simulate the daily economic business of a small enterprise and break down the accounting business process into the establishment of account books, the preparation of vouchers, the review of vouchers, the registration of account books, the reconciliation and closing of accounts, the preparation of financial statements, and so on, each of which arranges specific tasks. And provide necessary learning and practice materials, require students to complete practical training exercises, in order to strengthen the practical operation ability and post work ability of accounting students[8].

Finally, after the "flipped classroom" has been applied to accounting education, the original teaching assessment methods cannot meet actual needs and need to be optimized and improved in time to build a diversified assessment mechanism. On the one hand, it is necessary to construct a perfect teaching feedback mechanism, so as to grasp the students' learning dynamics at all times, and make an accurate judgment on the teaching results. In the application of "flipped classroom", the accounting majors of all colleges and universities can use the network platform, to establish the QQ

learning exchange group, open the WeChat public account and Weibo, ready to interact with students after class, feedback the students' independent learning situation to the professional teachers in a timely manner so as to do a good job in teaching evaluation, and according to the knowledge of students grasp the situation, the scientific arrangement of classroom teaching plan. On the other hand, the school should hand in hand to the curriculum website, rearrange the assessment system of the accounting profession, according to the number and time of the log on, and the completion of the learning task in the teaching video, evaluate the students' learning after class, and judge the effect of the actual application of the "flipped classroom". Combined with students' classroom performance, examination results and answering questions, evaluate students' classroom learning. Finally, the practice training should be included in the evaluation system. Through the setting of practical training projects, the daily work of the enterprise accounting posts is simulated and the scoring system is used to evaluate the students' specific performance in the practical training and to evaluate the students' professional ability. Finally, the evaluation of after-school learning, class learning evaluation and practical training assessment are combined to form a diversified assessment method, and make a comprehensive and objective evaluation of the final teaching results.

B. Application Effect

In order to prove the practicality and effectiveness of the "flipped classroom" teaching model in accounting teaching, in this study, two classes of accounting majors in a certain institution were investigated. Each class had 50 students, and one class adopted the original teaching model. As a control group, it was recorded as Group A, and another class adopted teaching model. As an experimental group, it was recorded as Group B and the teaching results were compared and analyzed. The teaching content is Basic Accounting practical training teaching. When Group A is teaching, the teacher first explains the content of the difficult points and demonstrates it in hand so that the students can roughly understand the work flow and conduct training under class. When group B was teaching, it was carried out in accordance with the "flipped classroom" model. During the actual training, both groups of students filled in 10 account vouchers, Group A and Group B certificate filling in the situation, the knowledge error rate was 31.2 % and 28.3 %, and the operational error rate was 35.6 % and 27.8 %, respectively. It can be found that the implementation of "flipped classroom" can significantly reduce errors, especially operational errors, and can significantly improve the quality of teaching. A questionnaire survey was conducted on students in Group B. 22 % of students thought that watching the teaching video produced by the teacher during the class had played a significant role in the learning of knowledge points, and 36 % of students thought that it had helped. In addition, 18 % of students believe that this teaching model can effectively improve their own autonomous learning ability, and 40 % of students think that they can improve their own autonomous learning ability to some extent; at the same time, 18 % and 32 % of students, respectively, said they liked and preferred classroom discussions and group learning methods. These data all indicate the "flip classroom" teaching model, which has been recognized by more students and has played a

helpful role in student learning. It has a high promotion and application value in accounting teaching.

VI. CONCLUSION

The application of "flipped classroom" teaching mode to accounting teaching has promoted the pace of accounting teaching reform, which can improve the many disadvantages of traditional teaching mode, and has important significance for improving teaching level and teaching quality. In the practical application process, we should combine the characteristics and teaching goals of the accounting profession, consider teachers, students, and the interaction between teachers and students, and scientifically design of the class teaching and after class teaching. And by changing the role of teachers and students, integrating teaching content, strengthening practical teaching, and optimizing assessment methods, we ensure the effective implementation of "flipped classroom" teaching, and give full play to the application value and application advantages of this teaching model. Make our country accountant teaching career to take a brand-new step.

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