

# Reversal Classroom Design in Accounting Teaching

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**ABSTRACT.** *The teaching mode of "flipping classroom" has been widely used in various fields since it became popular in our country. This teaching mode breaks the traditional teaching process of "teaching before learning" and "teaching before training", shapes students' autonomous learning ability and cultivates high-quality talents. Throughout the application in the field of accounting, it is mainly applied in the two courses of accounting theory and accounting computerization. The research of these two courses is basically positioned in three aspects: current situation, design and application. Accounting is the basic core course of accounting specialty, and also the first professional course that accounting students contact. This paper mainly explores and studies the "task-driven" teaching design of "flip classroom" in accounting course.*

**Keywords:** *Flip classroom; Basic accounting; Instructional design*

## 1. Introduction

Flipping classroom is also called flipping teaching. It is mainly in the teaching practice that teachers first assign pre-class tasks, and then students study independently to form an effective interactive teaching form between students and teachers. In the current basic accounting knowledge and content teaching process, the application effect of the flip classroom teaching mode is very obvious, and it is worth popularizing and applying.

## 2. Connotation of Flipping Classroom

"Flip Classroom" originated in the United States and prevailed in Khan College founded by Salman Khan in 2011. Later, Flip Classroom became a hot topic in the

educational circles, reaching the peak of research in China in 2014. From the connotation of flipping classroom, flipping classroom mainly uses the network environment to produce short videos through software technology platform, and at the same time, it is distributed in the platform. Students watch teaching resources independently before class and cooperate and help each other in class. This mode is totally student-centered, breaking the traditional classroom knowledge transfer in class and internalizing knowledge after class. The mode of knowledge transfer before class and knowledge internalization in class lay emphasis on the process of knowledge internalization in the latter. The process of knowledge internalization was strengthened by group discussion and interaction with teachers in class, and knowledge absorption was completed in class. The key point of flipping classroom is not only in the form of "face", but also in changing its internal "inside", deepening the connotation of flipping classroom in the teaching concept, teaching design and teaching objectives. From the perspective of the characteristics of the flipped classroom, the flipped classroom has three characteristics: autonomous learning, cooperative learning and information technology. Among them, autonomous learning and cooperative learning are the keys of the first generation of flipped classroom and information technology is the keys of the second generation of flipped classroom. These three characteristics all explain the fundamental differences between the flipped classroom and the traditional classroom in teaching concepts, teaching objectives and teaching modes<sup>[1]</sup>.

### **3. Deficiencies in the Traditional Teaching of Accounting Course**

Accounting is the basic core course of Accounting Specialty in Higher Vocational colleges. It is an integrated course of theory and practice. It has the characteristics of practicality, technology and theory. It is the basis of follow-up study of such courses as Financial Accounting Practice, Accounting Information, Cost Accounting and Financial Management. It mainly expounds the basic accounting theory, accounting methods and basic accounting skills. The main goal of training is to train accounting professionals with basic accounting operation ability.

#### ***3.1 Teaching in class and practicing after class are ineffective***

The traditional teaching process of accounting course is that teachers teach theoretical knowledge in class. Teachers are the main body in class. Students participate in teaching activities less in class. Teachers arrange a lot of exercises and homework before class, requiring students to complete after class and consolidate knowledge. However, vocational college students lack good study habits and self-learning ability. Some students can complete their homework independently, while others copy directly and lose effective supervision after class, which leads to the serious phenomenon of copying homework and poor teaching effect. This traditional teaching process can no longer meet the needs of modern vocational education. It is urgent to reform the teaching process and redesign the teaching mode<sup>[2]</sup>.

### ***3.2 Emphasis on Theory and Emphasis on Practice***

This course is offered in the first semester of freshman year. It has fewer teaching weeks, more teaching contents, more knowledge points and more difficult points, such as the meaning, characteristics, confirmation conditions and classification of assets, liabilities, owner's rights and interests, debit and credit accounting method, filling and verification of accounting vouchers, registration of accounting books, property inventory and so on. These contents are very important and ABSTRACT. In the traditional classroom, teachers mainly teach theoretical knowledge, which is mostly full-time, leading to students in boring and passive learning. Although they understand in class, they still have no way to start after class, and their understanding of knowledge is low, so it is difficult to achieve the effect of flexible use. This kind of teaching method leaves little opportunities for students to practice and practice in class, which is not conducive to teachers' targeted guidance, nor is it conducive to teachers' effective supervision<sup>[3]</sup>.

### ***3.3 The way of assessment is relatively single***

At the end of the semester, in order to cope with the final exam, students have to memorize simply before the exam and can not use knowledge flexibly. The process assessment mainly examines the students' homework completion in peacetime in order to cope with the final exam. And attendance, the usual assessment results

accounted for 30%, the final assessment results accounted for 70%. This kind of assessment method, the proportion of final examination results is too large, with one-sidedness, can not assess students' autonomous learning ability, the assessment method is relatively single. In addition, the traditional teaching methods of accounting course are relatively single, mainly courseware and blackboard writing, ignoring the network platform and information technology, which can not stimulate students' learning enthusiasm<sup>[4]</sup>.

#### **4. Design of Accounting Course Teaching Model Based on "Flipping Classroom"**

The application and popularization of "flip classroom" in accounting field make the teaching process change from knowledge transfer in class, knowledge internalization after class to knowledge transfer before class, knowledge internalization in class, students become the leading role, teachers play the auxiliary role in solving problems in class, and the focus shifts to the practical operation and problem solving part in knowledge internalization in class. Accounting course is offered in the first semester of freshman year. Most of the students are beginners. The course itself has the characteristics of many professional terms, many knowledge points and many key and difficult points. In addition, higher vocational students lack good learning habits, no habit of pre-class preparation, and poor self-learning ability. Therefore, accounting course is very difficult for zero-based students to learn. Combining with the characteristics of this course and the above shortcomings, the author designs the teaching mode of "flip classroom" for accounting course based on the teaching concept of flip classroom<sup>[5]</sup>.

##### ***4.1 Preparation before class***

In the process of pre-class resource preparation, according to the past teaching experience, we choose the teaching mode of "task-driven, problem-solving". Firstly, the course is divided into three modules: basic knowledge module, basic knowledge application module and accounting practice module. Each module includes several learning tasks, each learning task extracts a number of knowledge points or skills, including key points and difficulties, for each knowledge point or skill, clear

learning objectives, making micro-lessons. The micro-course chooses the class Weixin Accounting Learning Platform to publish, and the micro-course video can not exceed 20 minutes. In order to concentrate students'attention and improve their learning efficiency, the topics should not be too large. The content should highlight the key points and difficulties, try to be "small and precise", and show them in the form of "micro" lessons. Therefore, the recording time is 3-5 minutes. Each micro lesson has an exercise for students to practice pertinently, and in the follow-up classroom spot check and comment. For example, debit and credit accounting is the key core knowledge of this course, and it is also a difficult point for beginners. Four knowledge points are extracted for this learning task: account structure, accounting rules, accounting entries, trial balance. Four micro-classes are made, which are published in the class Weixin accounting learning platform before class. According to micro-videos and tasks assigned by teachers, students can make their own micro-classes before class. Learn the teaching resources and complete the exercises at the same time<sup>[6]</sup>.

#### ***4.2 Interaction in class and internalization of knowledge***

Based on students'in-depth study of teaching resources before class, in the course of class, students should come into the classroom with questions, key and difficult points, discuss in groups, answer questions and solve doubts by teachers, find problems in time through class exercises, implement targeted counseling, teachers should explain the common problems of students in detail, and then focus on the difficulties. After-class training, teachers play a supporting role in this process. Finally, the content of this lesson is reported in the form of a group. The group should comment on the content of each lesson. At the same time, the teacher should comment on the content of each lesson<sup>[7]</sup>.

#### ***4.3 Optimizing the Assessment Mechanism***

In the past, the examination of accounting course usually takes the form of closed-book. For written closed-book examination, most students memorize knowledge by rote one week before the examination, which fails to achieve the effect of flexible learning, flexible use and integration. Under the "flip classroom"

model, the assessment forms are divided into two parts, process assessment and final assessment, each accounting for 50%. The process assessment includes in-class assessment and after-class assessment, after-class assessment mainly assesses students' observation and learning of micro-lessons, and in-class assessment mainly assesses students' mastery of knowledge<sup>[8]</sup>.

In short, the flip classroom teaching mode is actually to impart basic accounting expertise to students, and effectively internalize and enable students to grasp the application. Flipping the classroom embodies the main body of the students. Teachers assist in the teaching process, so as to activate the classroom atmosphere, stimulate students' enthusiasm for participation and learning enthusiasm, which is conducive to the cultivation and improvement of students' self-learning consciousness and ability. The roles of teachers and students have changed under the reversed classroom model, and the teaching methods and contents have also been innovated and improved, greatly improving the teaching effect.

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