

Management Accounting Teaching Reform Based on "BOPPPS + PAD" Teaching Mode

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Abstract: Management accounting is a compulsory course of accounting and finance related majors, its classroom teaching method is relatively single, students' learning initiative is difficult to mobilize, easy to dissociate from the classroom. In the teaching process of management accounting, this article is based on the perfect teaching link of BOPPPS, integrating the teaching concept of "PAD class" into the "participatory learning" section of BOPPPS. To foster participatory learning for all students, thereby ensuring that each student "truly participates" and "really learns," it is essential to enhance the teaching effectiveness of management accounting courses. By adopting strategies that encourage active engagement, educators can create an environment where students are not only involved in the learning process but also gain a deeper understanding of the subject matter. This approach not only improves the quality of education but also prepares students for practical applications in the field of management accounting.

Keywords: BOPPPS; PAD class; Management accounting

1. Introduction

Education is the foundation of a century-long project. Under the background of the era of "Big Intelligence Moving Cloud", China's higher education is facing the two-way drive of international external forces and professional internal transformation. "China Education Modernization 2035" points out that modern education should fully use information technology as a carrier, enrich and innovate curriculum teaching methods, and create an attractive teaching environment through the deep integration of modern information technology with educational teaching process [1]. With the help of information technology and the characteristics of students, teachers should change the teaching mode from the rigid "cramming style" to the mixed teaching mode of student-centered, and guide students to study independently and explore in practice [2].

Management accounting is a professional required course for accounting majors, which aims to cultivate students' ability to analyze and judge accounting information in the process of management decision-making. With the increasingly fierce competition in modern enterprises, management accounting, as an important decision-making tool, plays a vital role in the strategic planning and performance evaluation of enterprises [3]. Therefore, it is important to design a dynamic and efficient teaching mode for improving students' mastery and application ability of management accounting knowledge. This paper attempts to combine BOPPPS with PAD teaching mode to improve the effectiveness of management accounting classroom teaching.

2. Brief Introduction to the Teaching Mode of "BOPPPS + PAD"

2.1 BOPPPS teaching mode

The BOPPPS teaching mode originated from the Canadian Teacher Skills Training Workshop (ISW) in the 1970s, which divides classroom teaching into six teaching modules, namely Bridge-in, Objective, Pre assessment, Participatory Learning, Post assessment, and Summary, abbreviated as BOPPPS [4]. The BOPPPS model focuses on interaction and communication in the teaching process, which can effectively improve students' participation in the classroom.

2.2 PAD class

"PAD class" is a new model of classroom reform proposed by Professor Zhang Xue xin of Fudan University. Its core concept is to divide classroom time into two parts, half of the teaching time is used for teachers to teach, and the other half of the classroom time is allocated to students for interactive learning through discussion. It divides the teaching activity into three stages, namely Presentation, Assimilation and Discussion, abbreviated as PAD [5]. The key innovation of the PAD class lies in the teacher's guidance, students' active participation, and the organic combination of teaching and discussion, achieving the unity of teaching and learning.

2.3 "BOPPPS+PAD" teaching mode

The BOPPPS teaching mode and split classroom have their own advantages in practical teaching. BOPPPS teaching mode is more logical, and has perfect teaching links from introduction to summary. Moreover, BOPPPS emphasizes "Participatory Learning" in classroom teaching, in which students should actively participate and interact with each other, but how to really mobilize each student to actively participate is the difficulty of BOPPPS model. The PAD class emphasizes teacher-student interaction, student-student interaction, encourages self-directed learning, and has special time for students to internalize their learning [6]. In addition, the classroom discussion section allows everyone to have their own role, especially with the help of the "bright exam help" homework mode, so that everyone has the opportunity to express, reducing the possibility of students "drifting away from the edge of the classroom".

3. Design of Management Accounting Teaching Mode Based on "BOPPPS +PAD"

In the management accounting course, taking the "Variable Cost Method and Complete Cost Method" chapter as an example, teaching design is based on the "BOPPPS+PAD " teaching mode. The "Participatory Learning" section of BOPPPS is integrated with the "Presentation-Assimilation-Discussion" class , as the content of participatory learning, allowing each student to "truly participate" and "really learn", thereby improving the effectiveness of classroom teaching.

3.1 Bridge-in section

Bridge-in is the guiding part of course teaching. Teachers skillfully introduce the teaching content to attract students and help them adapt to the teaching environment quickly. Management accounting is a comprehensive course combining theory with practice, which is difficult to learn. Therefore, in teaching, we should reasonably use the lead-in method according to the course objectives, teaching contents and the psychological characteristics of contemporary college students. At this stage, teachers can tell stories, cases related to the teaching content or play current affairs videos to introduce topics, or raise questions related to the teaching theme to inspire students to think and participate. For example, in the teaching of "Variable Cost Method and Complete Cost Method", we can introduce the case of "Microwave Oven Price War" of Galanz. Through "fixed cost minimization and variable cost immobilization", Galanz has won about 70% of the market share, guiding students to think about the meaning of fixed cost and variable cost, and cultivating students' awareness of cost management and innovation.

3.2 Objective section

The objective section aims to require students to clarify the learning objectives of this lesson. Course learning objectives usually include three parts: knowledge objectives, ability objectives and quality objectives. Among them, knowledge objectives refer to students' mastery of the core knowledge of management accounting; The ability goal is to cultivate students' ability to use the knowledge they have learned to solve practical problems; The quality goal is to integrate ideological and political courses into teaching activities, shape students' correct worldview, outlook on life and values. For example, in the teaching of "Variable Cost Method and Complete Cost Method", the knowledge objective is to understand the meaning and characteristics of the variable cost method; Master the theoretical basis and calculation program of variable cost method. The ability objective is to master the calculation of the variable cost method and to be able to compare and analyze the simple variable cost method and the

complete cost method across multiple periods. The quality objective is to cultivate students' awareness of lean cost management and frugality, as well as to nurture their capabilities in design innovation and creativity. By focusing on these objectives, educators aim to equip students with the necessary skills to effectively manage costs and to foster a mindset of continuous improvement and innovation in their future professional endeavors.

3.3 Pre-assessment section

The purpose of the pre-assessment section is to understand the students' mastery of knowledge and learning foundation in the early stage, and to help teachers grasp the teaching rhythm. According to the results of the pre-assessment, teachers can understand the students' learning situation and adjust the teaching progress and methods in time. Passing the preschool test is helpful for students to familiarize themselves with the pilot knowledge and lay the foundation for subsequent knowledge learning. Teachers can check students' learning status before class through pre-class surveys, small tests and small assignments. For example, regarding the calculation of the variable cost method, assign a pre-test classroom task: Students learn the teaching resources published on the Chao xing Learning Platform, and complete the exercises on inventory costs and sales costs under the variable cost method.

3.4 Participatory Learning section

Participatory learning is the focus of the whole BOPPPS teaching model, emphasizing participation and experiential learning. In previous teaching, it was found that some students dissociated from the classroom and had poor participation. Therefore, this section was combined with the "split classroom", and flexible teaching methods were adopted in the form of "Presentation-Assimilation-Discussion", aiming to encourage every student to participate in the classroom as much as possible.

3.4.1 Presentation

The teaching process emphasizes intensive teaching and blank space, in which intensive teaching refers to only explaining the basic framework, key and difficult points and learning ideas of this lesson, while blank space refers to not explaining or briefly explaining some knowledge points. Therefore, before class, teachers need to reorganize all the knowledge points of the class, screen the teaching content according to the teaching objectives and the actual situation of the students, and prepare blank learning materials. For example, in the teaching of "Variable Cost Method and Total Cost Method", the intensive teaching section revolves around the definition and characteristics of Variable Cost Method, focusing on the comparison of the two methods, and leaving the definition and characteristics of Total Cost Method as blank content. In this section, the teacher's teaching time is shortened. For students, appropriate classroom blank space can give them enough thinking and enable them to take the initiative in classroom learning.

3.4.2 Assimilation

Assimilation section is mainly the time for students to think and learn independently after the teacher's outline explanation. In the classroom, teachers help students to divide the knowledge content into different levels for internalization and absorption in the independent learning stage with the help of "bright test help". For example, in the teaching of "variable cost method and complete cost method", the knowledge points that students internalize and absorb mainly focus on three issues: the content of product cost composition under the complete cost method and the variable cost method; the calculation of profit and loss in each period; and the summary of the patterns of differences in profit and loss. The design of these three questions is from simple to difficult, students need to think deeply about the relevant knowledge points according to the actual situation. Teachers, as supervisors, need to observe students' learning status at all times and create a good learning atmosphere.

3.4.3 Discussion

The group discussion is divided into two rounds. The first round is an internal discussion. Group members can ask questions at any time. Through mutual oral tests, students can deepen their impression of knowledge points and find their own knowledge blind spots. Then the group leader summarizes each member's speech. The second round is collective communication, in which the group leader reports to the whole class, shares the gains from the discussion in the group, and also raises doubts of the group members for the teachers and other students to help answer. Finally, the teacher made comments and selected the best group for praise. Group discussion not only meets the needs of daily teaching, but also cultivates students' language expression ability, teamwork spirit and creative

thinking.

3.5 Post-assessment section

The Post-assessment aims to evaluate the teaching effectiveness in time, and verify whether students have achieved the predetermined learning goals. Because of the strong practicality of management accounting course, the post-test link should not be limited to test exercises, but should be combined with group work to cultivate students' ability to solve problems. For example, after the teaching of "Variable Cost Method and Total Cost Method", you can post a group discussion topic: "Why Variable Cost Method encourages sales and Total Cost Method encourages production?" When the team's work is completed, teachers can ask group members to demonstrate in class, and rank them through "group mutual evaluation + teacher scoring", and give them a reward for their usual grades. Through task-driven visualization of learning results, it is helpful for students to enhance their confidence in learning, and also helpful for teachers to implement precise teaching and improve students' learning effect.

3.6 Summary section

The summary section aims to help students organize their knowledge framework and introduce the content of the next lesson. Unlike traditional teaching methods, the application of "BOPPPS+PAD" teaching mode in this section emphasizes students' induction of knowledge points. Teachers can use mind mapping tools to guide students to review the learning points of this lesson, point out common mistakes, fully understand the difficulties and grasp the key points. Then, students can summarize the knowledge points, already mastered content, areas that need to be strengthened in this lesson, and evaluate their learning effectiveness. At the same time, teachers can also set up suspense, put forward enlightening questions, inspire students to think after class, and leave them to the next class to answer.

4. Conclusions

The times are constantly advancing, and technology is constantly innovating. With the continuous development of Internet plus education, classroom teaching in universities should follow the trend of reform and further development, and the teaching mode needs to change from teacher-centered to student-centered. Practice has proved that "BOPPPS + PAD" is an effective classroom teaching mode, the whole teaching design system is complete, students are encouraged to participate in the classroom, and learning interest and teaching quality are improved. At the same time, through timely feedback, it realizes the two-way transmission of knowledge, improves the relationship between teachers and students, and has strong practicability and operability. In the process of teaching, we should combine the actual situation of higher education in our country to improve and use flexibly, to achieve high-quality and efficient classroom teaching.

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