

# Research on Online Course Construction under OBE Concept—Taking Economic Law Course(CPA Perspective) as an Example

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**Abstract:** *This study integrates OBE concept and BOPPPS teaching mode into online teaching of economic law course, and carries out corresponding reforms in teaching objectives, teaching design, teaching content and other aspects. It can not only improve students' learning interest and learning ability, cultivate students' legal thinking ability, but also meet the learning demands of students at all levels and realize the teaching purpose of "student-centered". The course evaluation score reached 4.808 points and the students' feedback and evaluation were positive, and the teaching effect was good.*

**Keywords:** *OBE concept; BOPPPS teaching model; Online courses; Economic law course*

## 1. Background of the Study

### 1.1 OBE concept and related literature review

Online course is a new modern course teaching mode, which is not limited by the time and space of learning. It changes the teaching concept of the original university classroom education, adopts completely different classroom teaching methods and makes extensive use of modern information teaching technology to carry out teaching. Course resources are the core elements of online courses. At present, the research on the construction of online course resources is relatively lagging behind. Scholars have introduced the concept of OBE into the research of online course construction. In the 1980s, the low efficiency of American education in promoting economic and technological advancement triggered people's new thinking on education. Spady first introduced the concept of OBE into the study of educational output in 1981, which stimulated people's reflection on the practicability of education and the importance of educational output, and aroused people's close attention to the reality of the relationship between educational input and output. The OBE concept emphasizes student-oriented and competency-based, requiring schools and their teachers to design and arrange curriculum resources and classroom teaching reasonably according to students' diversified and flexible personalized learning requirements on the basis of clear learning output goals, so that students can show their abilities in various aspects by completing challenging learning tasks[1]. Teachers will make reasonable improvements to the original curriculum design and teaching according to the feedback of education output. The internationally renowned Association for Engineering Education Accreditation (A-BET) has fully embraced the OBE concept and adopted it throughout its engineering education accreditation standards.

In recent years, China's educational circles have had a great understanding of the concept of OBE. Liu Jun Mo (2021) aiming at improving students' practical operation ability, innovation ability, comprehensive quality and core accomplishment, built an online course resource structure model based on OBE concept in the Internet + era from the aspects of defining learning output, realizing learning output, evaluating learning output and using learning output. Xinqi Ge and Yanfeng Yang (2022) take social students as research objects and take the course construction of "Accounting information system application" as an example, proposed ideas and strategies for online courses from the aspects of clarifying course teaching objectives, integrating course content, enriching online resource forms, promoting mixed teaching, strengthening course application monitoring and reforming teaching evaluation. Xiaoxue Lu (2023) believes that the concept of results-oriented education is consistent with the concept of professional demands-oriented talent training in professional education. Teachers should reasonably introduce the concept of results-oriented education into online teaching design, carry out online classroom teaching with students as the center, formulate talent training goals based on learning

outcomes, and refine learning outcomes to promote the achievement of learning outcomes. Therefore, it has become an urgent practical problem to conduct in-depth theoretical research on undergraduate online courses, promote the realization of online courses' teaching objectives and learning results, and make them effectively equivalent to offline courses.

## ***1.2 Research background and status analysis***

### ***1.2.1 Cognitiving changes - the development of Internet and economic law***

In the information age, online course is an important means to guarantee teaching. The construction of "Economic Law Course" (CPA perspective) online course can enrich and perfect the teaching system of accounting major, improve teaching methods and ideas, and enrich the outcomes of IACBE certification. Under the call of "not stopping classes", the course of Economic Law (CPA), as an indispensable part of the accounting course, undertakes to cultivate students' political literacy, moral literacy and humanistic literacy, and ultimately realize the goal of cultivating CPA legal talents who "believe in virtue and practice both morality and law". Therefore, in the new era, the Internet and economic law is an inevitable trend of social development.

### ***1.2.2 Coping with changes - the deep integration of Internet and economic law***

Online course teaching resources can effectively meet the learning demands of different groups. Economic law is an important subject in the professional stage examination of Chinese Certified Public Accountants (CPA). The examination has no professional restrictions and can be applied for across disciplines, whose target learners are wide, mainly for finance and accounting staff and graduates majoring in economics and management in universities. Economic law course (CPA perspective) has strong theoretical characteristics[2]. The basic knowledge of economic law course is transformed into online courses, and the characteristics and unique advantages of online courses are utilized for reform and innovation, so as to improve the quality and efficiency of teaching.

### ***1.2.3 Calling for changes --New era leads to classroom revolution***

With the continuous development and improvement of accounting online courses, the teaching and learning model has been greatly changed, which has brought new challenges to the construction of economic law course teaching. This challenge mainly comes from the online and offline integrated teaching model. The changes in the teaching environment require the sharing of high-quality education resources, the planning of the overall construction of online courses in schools, and the strengthening of support to ensure the teaching quality of courses. Teachers need to consider how to build their own course well, how to attract students, how to change students' learning habits in the new teaching mode, so that students can learn to learn independently, acquire and understand knowledge, improve practical application ability, and have good professional ethics. The classroom revolution caused by the new era also makes us see the necessity and urgency of course reform, therefore, we need to actively explore the path of reform to adapt to the new development situation.

## **2. Problems - Problems existing in the construction of online courses**

### ***2.1 The function of network platform needs to be perfected***

The construction and application of economic law online course based on SPOC should rely on the corresponding network platform. Some operating functions of some network platforms are not well considered in the early construction, and there is still a certain gap with the actual use expectations of teachers. Limited by the application functions of the platform, some teachers are not very satisfied with the application of online courses. The network platform should be continuously improved and optimized according to the applicable needs of teachers and student users. For example, common users do not have the resource batch import function, some resources have long access paths. These are things that need to be perfected[3].

### ***2.2 The quality of online resource construction needs to be improved***

The construction quality of online resources for economic law courses can be further optimized and enriched. Part of the online resource construction based on SPOC is the online moving of textbooks, which does not make full use of teachers' resources and abilities. Problems such as paying too more attention to learning platform and technology, and paying less attention to content construction and

application update; content design does not pay enough attention to students' personalities; the update and maintenance of resource construction are not paid enough attention to, resulting in the teaching effect of online course construction and application is not very ideal.

### ***2.3 Lacking of interaction and timely feedback***

Online courses eliminate face-to-face communication and interaction between students, students and teachers, reduce the opportunity for students to express themselves, and can not achieve a real sense of dialogue and communication. In the university classroom, learning feedback plays a crucial role. The feedback between teachers and students is an effective interaction in network teaching. Through feedback, students can know the learning result and trigger their learning motivation. For example, after the students finish the exercises, the teacher will publish the test results of the students through the Internet, so that they can understand the test questions they did wrong, and consolidate the weak questions and related knowledge points. If the students cannot get timely feedback after the test, they will lose their enthusiasm for the test questions, and they will have no impression on the content of the test questions if they do not get feedback for a long time. This is one of the drawbacks of online learning.

## **3. Methodology**

### ***3.1 Integrating with OBE concept and BOPPPS teaching mode***

In February 2020, the Ministry of Education issued a number of notices to coordinate epidemic prevention and control and education reform in the education system, clearly proposing to do fine online education and teaching in colleges and universities, not only to clarify the current online teaching "what to teach" and "how to teach", but also to continue to explore the organic combination of classroom teaching and online education after the beginning of the semester. In July 2018, our university successfully passed the IACBE full membership evaluation, becoming the first university in China to obtain the IACBE international business certification. At present, the school of management of our university has achieved full professional certification. IACBE certification follows the educational concept of OBE (Outcomes-based Education), whose core is results-oriented, student-centered and continuous improvement. OBE refers to the education based on learning output, which attaches importance to "student-centered". It emphasizes what is the final learning outcome of students, and students are with a purpose to learn. This teaching concept has realized the transformation from indoctrination classroom to dialogue classroom, from knowledge classroom to ability classroom, from competitive classroom to cooperative classroom, from comparative evaluation to qualitative evaluation.

Of course, the simple reform of teaching concept is far from enough, we also need to carry out specific teaching mode and teaching method reform. Therefore, this study applies the BOPPPS teaching model. BOPPPS teaching mode is based on constructivism and focuses on active learning to reform traditional cramming teaching. It constructs a system that includes 6 stages of teaching loop: B(Bridge-in), O(Objective), P(Pre-assessment), P (Participatory learning), P(Post-assessment) and S(Summary). Compared with the traditional teaching mode, BOPPPS emphasizes the participation of students, thus enhancing the self-efficacy of students' learning. This feature is in line with the concept of "student-centered". In recent years, many teachers have applied the OBE concept and BOPPPS teaching mode to their teaching, and the learning effect is good[4].

### ***3.2 Learning outcomes and Graduation requirements***

Implementing the educational concept of OBE "student-centered, output-oriented, continuous improvement, and internal and external circulation", this study runs through student training, management and assessment through case teaching, group tasks, ideological and political education and all-round evaluation, and makes the course system and design more scientific and reasonable through continuous improvement. The details are as follows: according to the development demands of the country, society, industry and the development expectations of students, the objectives of the economic law course are determined to match the core competence of the major, and then the learning outcomes of the economic law course are designed. In the process of teaching implementation, the BOPPPS teaching mode is used to carry out effective teaching. First, the introduction of cases is designed to stimulate students' interest in learning, then the learning objectives are presented to students, pre-test, participatory learning, post-test and summary are carried out, and finally, the students are

comprehensively evaluated, so that students' knowledge, ability and moral level are improved simultaneously. In the whole process, the off-campus and on-campus double cycles are carried out, and the course is improved and perfected in time according to the students' learning situation, the feedback of the course and the situation after graduation.

Based on the concept of OBE, the learning outcomes of this course can be divided into knowledge objective, skill objective, and emotional objective. Knowledge objective: Students are able to explain the main concepts of the functional field of business and the economic and legal system. Skill objective: Students are able to apply oral and written communication methods and skills to communicate effectively and professionally in a wide range of audiences and environments. Emotional objective: Students are able to apply standards of business law, business ethics and business economics in a global context, demonstrate social skills and conduct consistent with professional standards and ethical responsibility, acknowledge and accept personal and cultural diversity.

Graduation requirements: Ability 1: Understand and apply the concepts of civil law system, commercial law system and relevant legal provisions. Ability 2: Comprehensive application of theoretical knowledge to solve legal problems. Ability 3: Pass the junior Accountant professional Qualification Certificate examination. Lay the foundation for the CPA exam. Ability 4: Having accountant ethics.

#### **4. Strategies**

##### ***4.1 Building online learning resources and optimizing network platforms***

Relying on the online course teaching reform project (Quality Engineering Project of Guangzhou College, South China University of Technology in 2020, Project Code: 57JY202820), the economic law course has been built into a teaching resource library of over 130 short videos and a diversified online question bank. In the future, we will continue to select the teaching content that integrates with the cultivation of economic law legal thinking ability and course ideology and politics, re-record teaching videos, and build micro-video resource bank to realize teaching optimization and resource sharing. The course of Economic Law (CPA perspective) is currently launched on the Super Star Learning platform, but the function of the network platform is not perfect enough. In the future, it is necessary to collect the improvement suggestions of students and teachers on the platform, and constantly improve and optimize the function of the platform.

This course construction is a resource sharing course supported by multimedia information technology and network technology. Its ultimate goal is to achieve the sharing of high-quality course resources in universities, and gradually promote courses from point to surface, from campus to Guangzhou city. It is necessary to promote this course as a platform for accounting post training and re-education for financial accounting practitioners in Guangzhou or other industries who are interested in CPA.

In the first stage, 2022.4-2023.4, this course, as a resource sharing course of the school, has been shared on the school's network platform for teachers and students of the whole school. Students who are interested in this course can access this course by logging on the website of Superstar Learning Platform, understand the teaching concept and related overview of this course, and can study through the online teaching resources of this course. In the second stage, 2023.4-2024.4, the course will be promoted to financial and accounting practitioners in Guangzhou or other industries who are interested in taking the CPA exam through the WeChat public account of the course, and its influence will be further expanded, so as to help them successfully pass the economic law of the primary and intermediate accountant or CPA exam.

##### ***4.2 Setting up the course team and strengthening the team building***

The composition of the teacher team in the course group is reasonable and the division of labor is clear. The course team teachers have rich experience in online teaching, high enthusiasm for course construction, and rich project experience. Two of them have participated in the construction of the Guangdong Provincial Teaching Achievement Award cultivation project. Our course group team work in a division of labor, strengthen the communication and collaboration, and carry out regular seminars and meetings of the course to ensure the smooth progress of the project.

#### ***4.3 Redesigning the teaching process with BOPPPS teaching model***

The study is based on the concept of OBE and BOPPPS teaching mode, and integrates it into the course of "Economic Law" to carry out reasonable teaching design. Relying on the resources of Zhonghua's and Dongao's questions bank, integrating the excellent resources of Chinese University MOOC and Xueyin Online, and making full use of intelligent teaching tools such as Superstar Learning Platform, the online teaching design is restructured. Six teaching links includes introduction, learning objectives, pre-test, explanation of key difficult points and participatory learning, post-test, and summary are extracted.

#### ***4.4 Arranging teaching content and integrate ideological and political elements***

Due to the large amount of teaching content in the economic law course, it is difficult to highlight the teaching focus and difficulties if all are taught in the classroom, and it is also not conducive to improving students' learning enthusiasm and initiative. Therefore, it is necessary to reorganize the chapter content of the economic law course. According to the OBE concept, the teaching content of this course is divided into self-learning parts, explanations of key and difficult points, discussions, and the subtle introduction of ideological and political elements in the teaching process. Students have gained more information and their learning requirements have been met to varying degrees.

#### ***4.5 Evaluating comprehensively and emphasizing teaching feedback***

The OBE concept emphasizes the orientation of learning outcomes, which should be dynamic, phased, and gradually cumulative. The BOPPPS teaching model is guided by the OBE concept, with the aim of enabling students to achieve learning outcomes through reasonable and effective classroom teaching. Therefore, we need to make comprehensive and diverse improvements to students' learning evaluation methods. In addition, in the process of teaching, we can increase the frequency of students' teaching feedback and evaluation, so as to improve the pertinence of teaching and learning. For example, the full use of discussion and questionnaire functions of the Learning platform can achieve this goal.

### **5. Results**

Through the implementation of the project, the economic law curriculum system will be more perfect, teachers' online teaching ability will be significantly improved, and effective interaction with students will be formed, so as to truly achieve teaching and learning. Students' learning interest and independent learning ability have been significantly improved, and their legal thinking ability has been significantly enhanced. The online course resource website of "Economic Law" (CPA perspective) is mainly for accounting major students of the school of management, and it is expected that 400 students will benefit from it every year. After the completion of course construction, a resource platform is shared for all students in each academic year to provide teaching services. In addition to supporting accounting students' learning, relevant public elective courses can also be set up for the whole school. It can realize the complementarity of online and offline teaching, and can make full use of students' after-class time for online independent learning and assessment. The course content is arranged reasonably, and the video playback time is 5-15 minutes, which realizes fragmented learning and achieves the teaching effect of "learning, using and testing while learning". High-quality online digital learning resources will be shared to the public to promote the continuing study of social personnel.

The online teaching mode combining BOPPPS teaching process has received recognition and praise from students. The following is a transcript of some of the students' teaching feedback: "The teachers have rigorous attitude , practical, serious teaching, and teaches students to the best of their abilities. The online teaching content is relatively rich, and the courses are full. By watching videos, students are full of interest. By teaching theoretical knowledge and discussing, students have learned the foundation of economic law course. The teaching effect is good, the students understand the knowledge of economic law course, initial contact with economic law." "The famous teachers' video resources uploaded and shared by the teacher and the teaching videos recorded by the teacher are of great help to the students' online learning. The teacher's explanation is meticulous and attentive, and the examples are more vivid and interesting, gentle and amiable. " In the end, the course evaluation score reached 4.808 points. The average usual score of the students is 91.14, the average score in the final exam of the students is 75.44,

and the total score is 80.17. The students' feedback and evaluation were positive, and the teaching effect was good.

## 6. Discussions and Conclusions

Under the concept of OBE, undergraduate online courses are proposed to take learning outcomes as the orientation, focus on talent training goals, refine learning outputs, restructure teaching content, and provide online learning support services to promote the acquisition of learning outcomes. On the basis of constructing a multiple learning evaluation system, teaching reflection and improvement are carried out according to the learning behavior data accumulated by the platform. Based on the teaching content of "Economic Law Course" (CPA perspective), this paper conducts online course construction, adopts the teaching method combining online learning and classroom teaching, and focuses on students to build high-quality course resources that meet the demands of education and teaching and the development of information technology. It improves teachers' ability to apply information technology in teaching and cultivates students' ability of independent learning and legal thinking ability. Starting from the problems existing in students' online learning, the reform of education and teaching is effectively promoted to improve teaching quality and learning efficiency[5].

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