

Exploration of Mixed Teaching Mode under Outcome Based Education: Taking Basic Accounting as an Example

Wang Xinli

Department of Economics and Management, North China Electric Power University, Baoding, 071003, China

Keywords: Outcome Based Education (OBE); Rain Class; Teaching mode

Abstract: In view of the current situation of *Basic Accounting* teaching emphasizing theory over practice, emphasizing teaching over guidance, this paper will explore the reform of the online and offline mixed teaching mode of *Basic Accounting* based on the OBE (results-oriented), trying to reform the teaching mode, design teaching activities, optimize teaching content, give full play to the main role of students, and realize "student-centered". Let students be active and busy, really improve students' ability to analyze and solve problems, improve students' logical thinking in accounting, improve students' ability to combine theory with practice, and make this course a "golden course" for engaging students.

1. The deficiency of the traditional teaching mode of *Basic Accounting*

Basic Accounting is a professional basic course offered by the major in accounting, which mainly teaches the basic principles, basic methods and skills of accounting. It is a prerequisite course for accounting students to set up *Intermediate Financial Accounting*, *Advanced Financial Accounting* and other relevant courses. Therefore, if the basic course is not well learned and the basic knowledge is not firmly mastered, it will directly affect the learning quality and learning effect of the subsequent professional courses. At the same time, there are still many cases of financial fraud, whether it is professional education, or ideological and political education must start from the foundation.

However, the traditional basic accounting teaching mode still has many shortcomings, mainly reflected in the following aspects: (1) teachers ignore the students' independent learning ability, teaching mode is not flexible, teaching progress is relatively fixed, which cannot fully mobilize the enthusiasm of students to learn. (2) Emphasizing the dominant position of teachers, teachers over-indoctrinate in the classroom, lack of effective guidance, passive acceptance of students and lack of active thinking. (3) Teachers fail to make full use of mobile phones brought into class by students. In the traditional teaching mode, it is impossible to monitor and use students' mobile phones. If the students are not interested in the course, they will look down at the mobile phone. Although some students are watching the courseware through the mobile phone, many of them are playing games or chatting through the mobile phone, and they cannot really combine it with the teaching activities, resulting in a high phenomenon of bowing their heads. (4) Students are not participate well in class. They try hard to understand and memorize knowledge points in class, but they mix up or

forget them before the exam, which leads to unsatisfactory learning results^[1]. (5) The traditional teaching mode mainly consists of tests and homework to form the usual grade, and finally combines the final exam score to form the final course assessment, which cannot track and feedback the learning process of students in time. This assessment method cannot make an objective evaluation of students in an all-round way, cannot grasp the difficulties and pain points of students at any time, and cannot mobilize the enthusiasm and initiative of students.

2. The feasibility of mixed teaching mode under OBE

Outcome Based Education, also known as ability-oriented education, goal-oriented education or demand-oriented education, is an advanced education concept in the United States, Britain, Canada and other countries. OBE emphasizes student-centered, learning-result-centered, and cultivating ability of students as the essence. In the teaching process, we should pay attention to the evaluation and improvement of learning effect, and then continue to improve teaching activities. Under the concept, it emphasizes that the main role of students should be brought into full play, teachers should fully interact with students, and teaching and learning should be unified; Under the guidance of teachers, students should learn to analyze and solve problems, at the same time, they should fully combine theory with practice, reflect the application of knowledge, cultivate their innovation and entrepreneurship, participate in social practice activities and improve their ability in activities.

With the rapid development of Internet technologies such as big data, cloud computing, artificial intelligence and others, the traditional basic accounting teaching mode can no longer adapt to and meet the needs of society. The development of information technology and intelligent technology has provided opportunities and technical support for the teaching reform of higher education. The teaching reform of *Basic Accounting* must rely on information technology and deeply integrate information technology into the teaching process^[2]. At present, almost all freshmen are born after 2000. They were born in the era of highly developed information and are very familiar with smart devices. In the era of Internet, mobile phones are the best friends. Moreover, these students are very active in thinking, curious and receptive to new things, and are more inclined to accept new learning modes.

The mixed teaching model can make full use of mobile phones and fragmented time of students, and closely integrate before, during and after class. For example, Rain Class is a kind of intelligent teaching tool used by many college teachers, which can effectively realize the mixed teaching online and offline. When teachers teach through the Rain Class, they can push pre-class learning materials using the mobile terminal, so that students can preview and test anytime and anywhere. In addition, teachers can track students' learning situation, master the teaching key points and difficulties through data analysis, and then adjust and optimize the teaching design to improve the teaching effect and teaching quality. Teachers can also insert all kinds of exercises in PPT, including single choice, multiple choice, subjective questions, voting questions, etc., and can be sent within a limited time in class, as well as teachers can watch answers of students at any time, understand problems of everyone in the corresponding knowledge points, and realize explanation and testing at any time; Students can also upload offline photos, teachers can also voice reply at any time, etc. Through the setting of sending bullets, contributions, classroom red envelopes, random roll call and other forms, Rain Class achieves efficient interaction between teachers and students^[3]. In short, Rain Class can have a panoramic view of the panorama data before, during and after class to realize panoramic data-driven teaching.

3. Design of mixed teaching mode of *Basic Accounting* based on OBE

3.1 Design of teaching objectives

Basic Accounting is a course with strong theoretical, applied and practical characteristics, which puts forward high requirements on students' theoretical and practical abilities. In the design of teaching objectives, the educational concept of outcome-oriented should be reflected, and the teaching mode should be reversely designed. Therefore, teachers need to have an emotional understanding and recognition of students' learning effects. Under the OBE, the following teaching objectives should be designed: Firstly, students should have a general understanding of the main content and framework system of the *Basic Accounting* course through online and offline hybrid teaching modes, master the basic concepts, basic theories and methods in the course, and cultivate students' accounting logical thinking. Secondly, based on achieving the above goals, teachers should cultivate students' enthusiasm and initiative, guide students to use basic theories and basic methods to learn to conduct basic analysis and accounting processing of economic business, cultivate students' active thinking ability and logical thinking, and improve students' ability to analyze and solve problems by themselves. Finally, based on achieving knowledge goals and ability goals, teachers could cultivate students' comprehensive literacy, help students establish correct professional values and honest and trustworthy professional ethics, and cultivate teamwork spirit and sense of responsibility and mission.

3.2 Teaching activity design

1) Pre-class preparation. Before class, teachers push the preview courseware to students through the mobile phone push function, and students can preview before class. This can cultivate students' independent learning ability. Through pre-class preparation, sometimes a small test is set for pre-class preparation, so that students can integrate into the class more quickly during offline teaching, and will not come to class without understanding the content in the traditional teaching mode, which provides strong help for offline targeted teaching.

2) In-class teaching. When teaching offline, teachers should follow the OBE education concept and let students become the protagonists of the class. First, teachers will simply sort out the content pushed before class, and spend more time explaining the key points and difficulties as well as the problems encountered by students during the preview process. There are many knowledge points in the *Basic Accounting* course. During class, students' learning effects can be monitored through various types of questions set in the courseware through the Rain Class, so as to timely grasp the students' mastery of the key knowledge of this class. Next, teachers can let students find problems and discuss in class through problem scenarios and task orientations, and interact with students through screen projection and barrage, to liven up the classroom atmosphere and attract students' attention.

3) Feedback after class. The online and offline mixed teaching mode breaks the limitations of time and space. On the one hand, teachers can use Rain Class to count students' learning data, especially the courseware content marked by students as "unknown". On the other hand, teachers can also interact with students after class by sending voice or initiating discussions, so as to adjust the teaching content and teaching design.

3.3 Teaching content design

Basic Accounting not only requires students to master basic theories and basic methods, but also to master basic skills and have practical ability. Therefore, it can be combined with classroom content through videos, cases, papers and other forms. At the same time, more ideological and

political elements can be excavated, and teaching content can be designed in multiple dimensions and levels to achieve the same frequency of professional education and quality education for students.

3.4 Teaching evaluation design

Under the OBE education concept, it is necessary to focus on teaching objectives, combine teaching content, and conduct teaching evaluation from multiple levels and dimensions, so that students can be evaluated more reasonably and scientifically. For example, the proportion of online learning should be set, including the evaluation of students' video viewing time, online homework completion, classroom discussion, etc.; the assessment ratio of students' participation in answering questions, sending barrages, and submitting articles in class should be designed; offline tests and final exams; the results of participating in course practical training should be set with reasonable proportions. At the same time, teachers should encourage students to apply knowledge in practice, or go to enterprises, or participate in big innovation competitions, etc., to apply what they have learned^[4].

The mixed teaching model based on the OBE education concept can effectively break the time and space limitations of teaching and learning, fully stimulate students' curiosity and the subjectivity and enthusiasm of learning, and further activate the classroom atmosphere through students' deep participation in the classroom, narrowing the distance between teachers and students^[5]. At the same time, teachers can also use smart teaching tools to track students' learning progress, keep abreast of students' learning dynamics, and realize comprehensive interaction between teachers and students before, during, and after class, so as to improve teaching effectiveness and teaching quality. Reforming and exploring the mixed teaching model of the *Basic Accounting* course based on OBE education will help guide students to actively master the basic theories, methods and skills of accounting, and through the design of teaching content and teaching activities, continuously improve students' ability to analyze and solve problems, improve their ability to combine theory with practice, continuously cultivate and strengthen accounting logical thinking, and help students establish correct professional ethics and professional values.

Acknowledgement

[Fund Project] Hebei Higher Education Teaching Reform Research and Practice Project "The Construction and Practice Exploration of Ideological and Political Teaching of *Basic Accounting* under the Recruitment and Training Mode of Business Administration" phased results (2022GJJG401); Phase achievements of the second batch of core courses of North China Electric Power University ("Basic Accounting"); The fourth batch of ideological and political demonstration course of North China Electric Power University (*Basic Accounting*) phased results.

References

- [1] Liu X, Ma LJ, Xu C. Research on the Path of Curriculum Ideology and Politics in Management Course under Blended Mode. *Financial Theory and Teaching* 2023(11):116-118.
- [2] Yu HT. Explore the Five-step Method of Wisdom Teaching in Colleges and Universities based on Rain Classroom—Taking the Course of "Application of Network Education" as an Example. *Modern Educational Technology* 2018; 28(09):54-58.
- [3] Sun XW. "Internet+" Era under the "Rain Class" in the Course Teaching Reform Practice. *Journal of Shenyang Normal University (Natural Science Edition)* 2018; 36(1): 92-96.
- [4] Gong XL, Wei JW, Tang H. Reform of Blended Teaching Model Based on OBE Education Concept: Taking Financial Management Course as an Example. *Educational Informatization Forum* 2021(10):68-69.
- [5] Han YC. Research on Implementation Path of Ideological and Political Education Based on Online and Offline Mixed Teaching Model: Taking Tax Practice Course as an Example. *Foreign Economic Relations & Trade* 2022(1): 127-130.