Research on How to Construct a Dialogical Teaching Course under the Development of Online-Offline Integrated Teaching and Learning—The Intermediate Financial Accounting Course as an Example

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Abstract: With the rapid development of information technology in recent years, the online-offline integrated teaching mode has become a new normal of teaching. The dialog consciousness, dialog scenario, dialog carrier and dialog evaluation of teaching under the development of online-offline integrated teaching differ from traditional offline teaching to a certain extent, so how to improve the quality of teaching in the development of online-offline teaching through the design of dialogic course teaching is of great practical significance. Based on this, the article takes the Intermediate Financial Accounting course in colleges and universities as an example, and constructs a dialogic teaching course that integrates dialogic awareness, dialogic scenarios, dialogic support and dialogic evaluation based on the dialogic teaching theory and using the ADDIE model in the whole process of analyzing, designing, developing, implementing and evaluating in order to improve the quality of the course teaching, and to provide references to the informatization teaching change in the field of education.

1. Introduction

With the rapid development of information technology, China has entered the era of digitalization and intelligence. New changes have also been ushered in the field of education, and the rapid growth of online distance courses (such as MOOC and other platform courses) is a prominent phenomenon in the era of education informatization, with the emergence of online and offline hybrid teaching mode. At this stage, the mainstream teaching method in schools is still offline teaching, and online network courses are an auxiliary and supplementary form combined with offline courses. However, with the outbreak of covid-19 epidemic, the school offline classroom was intermittently interrupted, in order to achieve the goal of "stopping classes without stopping teaching, stopping classes without stopping learning", online teaching has gradually become an important form of teaching in all types of school courses, online and offline alternating learning mode has become a new normal. This combination and alternation of online and offline teaching is gradually moving towards integration and development, which is also an important opportunity for the transformation of information technology in the field of education.
In the report of the 20th National Congress, General Secretary emphasized the need to "provide education to the satisfaction of the people and promote the digitization of education", indicating that the state has paid great attention to online digital education. The Ministry of Education (MOE) has also released the Education Informatization 2.0 Action Plan and other policy documents, which are committed to the effective integration of information technology and education teaching. In 2020 National Development and Reform Commission (NDRC) also released the Opinions on Supporting the Healthy Development of New Businesses and New Models to Activate the Consumer Market and Drive the Expansion of Employment, which emphasizes the construction of a mechanism for the normalized integration and development of on-line and off-line education. The Ministry of Education in 2020 in the selection of the identification of national first-class undergraduate teaching courses alone online and offline hybrid teaching as a category. According to the Ministry of Education statistics, the first batch of national first-class undergraduate teaching courses, there are 868 first-class courses which are online and offline hybrid teaching [1], accounting for about 20%, indicating that online and offline integrated teaching has become an important development trend.

Dialogue teaching is an educational concept formed by the penetration of the state of life and the spirit of the times into the field of education. Compared with "indoctrination" teaching, dialog teaching is a kind of "communication" teaching under the premise of democracy and equality, mutual respect and trust (Wang, 2020)[2]. Dialogue teaching is not only reflected in the dialogue and communication between teachers and students, but also in the communication between teachers, students and teaching resources (Dai & Yuan, 2016)[3]. This kind of dialogue teaching emphasizes the equality, creativity, initiative, and sharing of the subject, which helps to realize the communication of thoughts and hearts among course participants and form a new situation of good course interaction.

Online and offline integrated teaching is a form of teaching that interpenetrates and effectively balances learning in the same time and space. Offline teaching is supplemented by online teaching and online teaching is based on offline teaching, and the integration of them can complement each other's strengths. Online and offline integrated teaching cannot be separated from the essence of dialogue, teachers, students and teaching resources always need to communicate with each other. Offline teaching can realize face-to-face real-time communication, but there is the teacher's one-sided monologue teaching inertia and other problems. Through online teaching, teachers and students communicate across the screen, which is more necessary for high-quality dialog. In real-time teaching and heterogeneous teaching in different spaces of online teaching, teachers and students look at each other across the screen and network communication lacks direct and real perception of the subject's emotions and attitudes, which may produce dialog bias. Therefore, under the development of on-line and off-line integrated teaching, how to improve the quality of teaching through dialogue course teaching design is of great practical significance. The article takes the Intermediate Financial Accounting course as an example, based on the theory of dialogic teaching and using the ADDIE model, it constructs a dialogic teaching course that integrates dialogic awareness, dialogic scenarios, dialogic support and dialogic evaluation in the whole process of analyzing, designing, developing, implementing and evaluating.

2. Literature Review

There is a wealth of research on dialogue teaching in the academic community at home and abroad. From the research on the basic connotation, characteristics and forms of dialogue teaching (Wang, 2020[2]; Alexander, 2006[4]; Reznitskaya & Gregory, 2013[5]) to the research on the design, construction, improvement and innovation of dialogue teaching(Sedova, 2017[6]; Gao, 2018[7]; Liu & Wang, 2022[8]), scholars' theoretical discussions and practical application of
dialogue teaching have contributed to the reform and development of the educational field. Dialogue teaching, as an educational concept or form[9], gives a positive explanation to the phenomenon of low participation in the discussion of online courses, which is manifested in the students' autonomous choice of dialogue resources[10]. At the same time, dialogue teaching is an educational tool and method [11] that helps to realize students' deep learning[12]. Compared with indoctrination, dialogic teaching helps to awaken students' subjective consciousness[2] and cultivate their critical and innovative thinking [13] in a humanized educational scenario and spiritual atmosphere [14] through teacher-student dialogues. Therefore, dialogic teaching is widely used in educational theory research and practical teaching. Based on the internal and external double-drive effect of dialogic teaching, it is necessary to innovate the mode of classroom under the condition of media convergence by bridging the links between teaching materials and curriculum, traditional classroom and online classroom, and dialogic teaching and other teaching[8]. Reflective interviews play a key role in the classroom design of dialogic teaching. Through tracking teaching, it is found that teachers are the main implementers of dialogic teaching, and teachers improve the effect of dialogic teaching through reflective interviews[15].

In summary, previous research on dialog teaching has laid an important foundation for the current exploration, but there are still some areas that can be explored. For example, the understanding of dialog teaching is limited to the communication and dialog between teachers and students in the traditional classroom, and the design of the classroom model of dialog teaching is mainly given to the teaching scenario in the offline classroom. Therefore, under the development trend of online and offline integrated teaching, combined with the characteristics of online and offline integrated teaching, based on the ADDIE model, taking the teaching of "Intermediate Financial Accounting" as an example, the article builds an effective and full-process dialogic teaching course suitable for online and offline, which is of great significance for the reform of the current education field and the enhancement of the teaching effect of the school courses.

3. The necessity of Dialogic Teaching Course Construction under the Development of On-Line and Off-Line Integrated Teaching

Dialogic teaching is mainly problem-oriented, through the problem to guide the dialogue and communication between teachers, students and teaching resources, which helps to form the students' problem consciousness and stimulate learning initiative; helps to improve the role of the teacher's teaching service; and helps to sift appropriate teaching resources with problem orientation. In the development of online and offline integrated teaching, teachers and students' teaching and learning will have switching and articulation of the teaching scene and form. It's necessary to ensure that teachers and students can enjoy the same convenience of the online when they have offline teaching, online can have the experience of the offline. Dialogic teaching through the multi-form, multi-subject and the whole process of exchange and communication, which can help to improve the quality of teaching and learning in the switching and articulation of online and offline.

Whether it is purely offline and online teaching, or online and offline integrated teaching, the dialog teaching method always exists. In pure offline teaching, teachers and students, students and students can communicate in the same space and time, through language, body, tone of voice, expression and eyes, etc. can be effective "dialog", but in offline courses, there is the inertia of the teacher's monologue and the tendency of students to mask their personality in the classroom, which leads to a certain barrier to dialog in offline course learning. The online course is an asynchronous communication between teachers and students on the screen or on the network platform, and this kind of communication and interaction in the virtual space may be able to bring the psychological distance between teachers and students closer, and the students' masked personalities may be
converted into online socializers, who are more daring to express themselves. However, online course communication may produce problems such as semantic comprehension bias, conversations with lag, and participants with insufficient conversational initiative. Driven by the rapid development of information technology, the teaching mode of online and offline integration and development has become a trend, and how to realize effective dialogue teaching is of great practical significance.

4. The Construction of a Dialogic Teaching Course under the Integration of Online and Offline Teaching and Learning

The construction of dialogic teaching courses mainly lies in the realization of the "dialogic" between the subjects, under the development mode of online and offline integrated teaching, there are still some obstacles to the "dialogic" in teaching, such as the conversion of the dialog scene needs to be improved, and the dialog carrier needs to be strengthened, etc. To a certain extent, the quality of the "question-listen-feedback" communication in dialogic teaching is reduced. In the development of online and offline integrated teaching, the teaching of Intermediate Financial Accounting puts forward higher requirements for teachers, students and teaching resources. Therefore, how to construct the course and realize effective dialogic teaching is of great significance to improve the learning effect of learners.

The ADDIE model puts the teaching objectives and problems in the first place and centers the discussion around the problems. The effective realization of the "dialogue" between teachers and students, students and students, and teachers, students and teaching resources needs to be reflected in the whole process of course teaching. ADDIE model mainly reflects the whole process of teaching, from analysis, design, development, implementation to evaluation of the main five links; analysis and design is the preparation work; development and implementation is the specific embodiment of teaching in the class; evaluation is the reflection after the class. The three phases and five links are closely linked and play an important role in building a full-process, effective dialogic teaching curriculum model (Figure 1).

(1) Course analysis

Analysis is the first part of teaching construction, mainly from the teaching objectives, subject characteristics, teaching environment and other aspects of the overall understanding of the course. Based on the ADDIE model, the analysis of the dialogic teaching course construction is mainly from the teachers and students, analyzing the basis of the course and the objectives of the course to achieve, forming a teacher-led, student participation in the pre-course analysis of the main "dialogue" situation.

Teachers mainly analyze the course's teaching objectives, teaching content, characteristics of students and teaching resources in those four aspects, and refer to the students' learning needs, learning foundation, learning situation and learning environment at the same time. Taking the Intermediate Financial Accounting course as an example, its teaching objectives are mainly to enable students to master financial knowledge and train students to become comprehensive talents with financial literacy and practical application ability. The teaching content is to introduce the basic knowledge and increase the teaching content related to financial sharing and artificial intelligence, big data and so on. Teaching objectives and teaching content analysis should be closely linked to students' learning needs, which can be investigated through the online distribution of questionnaires. In the questionnaire distribution and filling, opinion solicitation and feedback, teachers and students realize dialogue and communication, which provides the possibility of high initiative in formal learning and lays the foundation for teachers to design appropriate teaching courses.
Student characterization mainly analyzes the degree of knowledge received by students in lectures from the aspects of students' learning ability and willingness to learn which can be investigated by analyzing students' majors, grades, types of courses they have learned, and evaluations of other teachers and students. For students majoring in accounting and auditing, they have a better understanding of the professional basics in the course of Intermediate Financial Accounting, but they do not know enough about big data, have insufficient ability to apply it practically, and have insufficient ability to think critically and express them. This fits with the students' self-learning foundation and learning emotion analysis, so students can analyze their personal learning situation by themselves. It is also necessary to analyze the individual differences and common characteristics of students to lay the foundation for teaching students in accordance
with their aptitude.

Teaching resource analysis is to analyze the teaching equipment and teaching materials that need to be used to carry out the course. In the era of big data, teaching materials are very rich in video, audio, text and other forms of resources, but need to filter out the appropriate teaching resources for use. Students are analyzing the learning environment such as classrooms, seats and classroom atmosphere in offline courses from the perspective of learners, while online courses are analyzing the learning environment through the aspects of equipment debugging, network selection and self-restraint. Both online and offline teaching of Intermediate Financial Accounting courses need to utilize these teaching resources to create a good learning atmosphere and dialogue environment for students.

Teachers and students work together to analyze the teaching and learning of the course, which helps both of them to communicate and dialogue with each other through the Internet, text and other media. The form of dialogue led by the teacher and participated by the students in the analysis of the course is able to cultivate teachers’ and students' awareness of the dialogue and lay the foundation for the later development of the dialogue teaching.

(2) Curriculum design

Course design is to construct the basic framework of course teaching on the basis of course analysis. After clarifying the teaching objectives, teachers need to design the teaching process, teaching strategies and teaching tasks, and students need to design the learning plans, materials, methods and problems to be solved for course learning.

Teaching objectives are the overall expression of the desired effect of course teaching. The teaching objective of Intermediate Financial Accounting is to let students understand the strategic positioning, operation mode and information system of the company with basic accounting knowledge, Additionally, it is also designed to teach students to apply professional knowledge combing with big data and other information technology to understand the theory of cloud accounting and financial sharing, and then learn to use big data and other information technology to construct a financial shared service center. Students are required to integrate the teaching objectives designed by the teacher into the learning program design.

The design of the teaching process is based on the teaching objectives and the design of the teaching sequence of the course. In order to stimulate students to actively participate in the learning process and highlight the dialogue and exchange between teaching and learning, the teaching process of "simple overview + problem-oriented learning+ thematic report+ discussion and learning + practical application + summary and review" is designed.

Teaching strategy is a specific way to realize the teaching objectives and ensure the teaching process. In the dialogue teaching of Intermediate Financial Accounting course, the main use of guiding strategy, organization strategy and dissemination strategy. The guiding strategy can trigger students' thinking through questions posing after teacher simply overview knowledge points, and guide students to ask questions, actively discuss and learn from each other after the topic report. In the practical application, students are guided to summarize and think. Organizational strategy is to rationally arrange the classroom discussion and other teaching activities. The dissemination strategy is mainly to provide learning materials to students through WeChat and other online communication media.

Teaching task design focuses on the indicators that need to be accomplished in order to achieve teaching results, such as the different teaching modules in each lesson, the level of students' active participation and their acceptance of the content.

Students need to integrate the teaching process design, teaching strategy design and teaching task design into their personal learning plan design, learning material design, learning method design and problem solving design. They need to define their personal participation in each teaching
activity, the learning materials they need to utilize, and the learning methods they need to adopt. Problem-solving design is mainly used in dialogic teaching to solve problems in a variety of problem-oriented ways, such as discussion, consulting, etc., to realize teacher-student and student-student dialogues in discussion and consulting, and to realize dialogues with materials in material learning, and ultimately to achieve the effect of problem solving.

In the design session, teachers need to present the course teaching design to students through WeChat, QQ, ChaoxingStudy and other online communication tools, so that students can learn about the course in advance and carry out the learning design, in order to realize the dialogic course teaching design in which teachers and students participate together.

(3) Curriculum development

The development stage is an important part of the lesson, laying the foundation for the implementation of formal classroom teaching. Teachers need to convey the teaching content, select the teaching tools, share teaching resources and develop the teaching environment, and students need to independently study, apply learning tools, integrate learning resources and adjust the learning mindset.

Teachers need to record the video of classroom teaching, make the teaching courseware, prepare the exercises and collect the literature, etc., and convey them to students through communication tools before the formal classroom teaching, so that students can learn in advance. This converts traditional fill-in knowledge lectures into online recorded courses, which can save time for classroom learning and discussion. The process of students learning video lessons, completing exercises, and reading related materials during the development phase of independent pre-study are all manifestations of students' dialogic actions.

The determination of teaching tools is for teachers to determine the appropriate teaching tools according to the characteristics of the teaching which integrated online and offline. "Intermediate Financial Accounting" course teaching, in addition to the basic teaching tools, but also need to use the relevant software and so on for students to practical operation. Teaching implementation tools mainly are computers or laboratory reports etc. Communication tools mainly are offline perceptible eyes, movements, etc., online tools mainly are WeChat, Tencent conference. Learning evaluation tools mainly include attendance sheets, exercise assessment forms, test evaluation scores and so on. Students, on the other hand, need to effectively use teaching tools to improve learning efficiency. Each tool can be used comprehensively as a dialog carrier and can provide support for dialogic course teaching.

Teaching resource sharing is mainly for teachers to provide students with channels that can be used for further study, such as recommending websites, public numbers and journals for the study of Intermediate Financial Accounting, and so on, to provide students with resources for independent study. Students need to integrate the resources and select the learning resources suitable for them.

The development of the teaching environment mainly involves the installation and debugging of various equipment in the classrooms and laboratories, and the debugging of computers and networks required for online courses to create a comfortable teaching environment. Students need to adjust their mindset and be ready to actively participate in the course when the corresponding equipment is in good condition.

(4) Curriculum implementation

Teaching course implementation stage is mainly to implement the teaching plan, carry out real-time course teaching and complete the teaching task. Teachers need to carry out simple overview of knowledge, reporting guidance, discussion guidance as well as summary and Q&A. Students need to receive knowledge, give a thematic reporting, participate in the discussion and practice, in the teaching implementation process teachers are mainly guiding, organizing and serving, which handing over the classroom to the students. The students become the main body of
the course through the reporting, discussion and practice.

Teachers carry out the teaching knowledge lecture, summarizing point of knowledge taught by the video in the development stage. Therefore, the instructor is required to send the pre-course instructional videos of Intermediate Financial Accounting to the students on a regular basis. Students, in turn, receive and digest specialized knowledge through the videos of teacher's overview and consolidation in the pre-study phase.

Teaching reporting guidance is that the teacher organizes and guides the groups to report the cases of the corresponding topics which is released before class and constructed by the learning groups. The report theme of Intermediate Financial Accounting can be a case, students collect information around the corresponding theme before class, discuss and design how to report with their groupmates, and report the content of the case around the corresponding theme under the guidance of teacher in the classroom.

Teaching discussion guide is based on the case of student reporting, guiding other students combined with the knowledge of the study of intermediate financial accounting to ask questions. Students need to actively participate in the discussion, other students raise relevant questions. Then the questions should be answered by students of reporting group. When other students have additional questions or reporting group failed to effectively solve the corresponding problem, other students and teachers can add answers. Teachers and students carry out dialogue around the theme, which contributes to in-depth understanding of the case and correlative professional theoretical knowledge.

The reception and internalization of theoretical knowledge also require practical operation teaching. In offline courses, teachers and students can carry out teaching in the laboratory. For example, in the course teaching of "Intermediate Financial Accounting", the sand table simulation experiment based on the background of the case can help to improve the practical ability of students, in which the company's finances and the associated corporate strategy, organizational structure, business processes, financial information, and other modules are regarded as "blocks". Through constructing and reorganizing each module "blocks", students can be familiar with the enterprise financial processing flow and financial system construction. In online courses, students can role-play based on the background and content of company cases.

The teaching implementation stage is the most direct interaction between teachers and students. Students master professional knowledge in knowledge reception, theme reporting, discussion and practical participation. Simulation sand table and role play improve the interest of teaching, students have a deeper understanding of knowledge in discussion, in theme debriefing and experiment, through which students' dialogue consciousness is cultivated, dialogue scenarios become more interesting and vivid, dialogue carriers are diversified, and students' innovative and critical consciousness and teamwork ability are improved.

(5) Course evaluation

Teaching course evaluation is the last part of course teaching, which is the summary and reflection on the teaching result. Teachers can evaluate from process-oriented, goal-oriented, module-oriented and subject-oriented, and students can evaluate self-study, mutual evaluation of study groups, course satisfaction evaluation and evaluation of the impact on career development.

Teachers' process-oriented evaluation mainly assesses the degree of teacher-student communication and the completion of teaching based on each part of the teaching process. Module-oriented evaluation, on the other hand, is based on teaching topics. Goal-oriented evaluation has short-term, medium-term and long-term goals. The short-term goal is mainly to assess whether the teaching task of each lesson is completed, the medium-term goal is mainly to investigate students' mastery of course learning through mid-term and final tests, and the long-term goal is to analyze students' participation in internships and employment. Subject-oriented evaluation
is the teacher's synthesis from the overall level of student participation and satisfaction.

Students are required to carry out self-evaluation which is a summary and reflection on their own learning outcomes. Mutual evaluation between learning group, mainly includes different learning groups to evaluate each other as well as the students within the group to evaluate each other. The evaluation of course satisfaction mainly evaluates the teaching design of the course and the teaching style of the teachers from the perspective of the learners. The evaluation of career development impact is mainly based on the impact of the course learning on personal career development.

Course evaluation requires a multi-angle, multi-subject, all-round evaluation. From the perspective of teachers, it can be evaluated from the teaching process, objectives, modules and the situation of target students. However the students assess the individual learning situation from the following aspects such as self-assessment and evaluation of peer and teachers.

5. Reflection and Conclusion

Dialogical teaching is essentially a process of mutual growth between teachers, students and teaching resources, where the ability of teachers to "teach" and students to "learn" can be improved, and teaching resources are constantly improved. Under the trend of the continuous development of online and offline integrated teaching mode, dialogic teaching is not only limited to the dialogue between people, but also includes the dialogue between people and things; not only limited to the same time and space dialog, but also includes different space at the same time and different time screen dialog. Therefore, the consciousness, scenarios, carriers, and evaluation of dialogic teaching will produce certain changes. Based on the ADDIE model, this paper constructs a dialogic teaching course model focusing on teacher-student interaction from the whole process of analyzing, designing, developing, implementing and evaluating, taking the teaching of Intermediate Financial Accounting course as an example. The model permeates the cultivation of dialogue awareness, the creation of dialogue scenarios, the construction of dialogue carriers and the implementation of dialogue evaluation, which is suitable for the realities of multi-scene switching and articulation, multi-resource sharing and screening as well as multi-dimensional evaluation and perfection in the development of online and offline integrated teaching mode, which is a reference for the current dialogic teaching model construction, and it is of great significance to improve the quality of teaching under the online and offline integrated teaching mode and cultivate talents in line with the needs of the society.

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