

# *Application of Situational Pedagogy in "Corporate Financial Accounting" within Secondary Vocational School*

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**Abstract:** Nowadays, the situational pedagogy increasingly popular. During teaching, simulated work scenarios allow students to participate in learning as "quasi-professionals", which can effectively obtain students' interest in learning and improve students' practical ability. This paper focuses on the theme of "career contextualization" and adopts a "spiral" practical research model in order to find the most effective situational pedagogy. Through practice, it is believed that the following four professional situations have a significant effect after the implementation of the secondary vocational, one is to create a "physical situation" to enhance students' professional perceptual cognition; The second is to create "activity situations" for students to experience the fun of "learning by doing" and strengthen students' feelings about their careers; The third is to create a "problem situation" to stimulate students' desire to explore and deepen students' understanding of the profession; The fourth is to create a "job situation" to create an immersive atmosphere and cultivate students' professional ability.

## 1. Introduction

At present, China's economy is developing at a high speed, the market structure is constantly improving, and the demand for human resources is constantly changing. In order to ensure the quality of human resources development, cultivate qualified technical, technical personnel and meet the needs of economic and social human resources. In the context of the integration of industry and education, optimizing and innovating the cultivation of accounting professional courses is necessary. At the same time, to solve the contradiction between the supply and demand of accounting talents and the development of the industry, it must be linked to the company's production. In recent years, there has been a shortage of secondary vocational accounting students directly taking up corresponding positions after graduation. One of the biggest dilemmas facing teaching at present is the separation of theoretical knowledge from professional practice. In view of this problem, it is necessary to integrate the vocational labor situation into the teaching of accounting theory courses in secondary vocational schools, organically combine the labor situation and theoretical principles,

closely combine the emotional and cognitive activities of secondary vocational students. Helping secondary vocational accounting students develop professional quality, adapting to vocational labor, and then forming vocational ability.

## **2. Problems of teaching "Corporate Financial Accounting" in secondary vocational school**

### **2.1 Before class: Ignore students' learning situation, situational teaching is just a formality**

If any course wants to achieve good teaching results, it is first necessary to diagnose students before class and understand the students' learning conditions. One of the reasons why students are not interested in the classroom situation created by the teacher is the lack of communication between teachers and students, which is also one of the important reasons why situational teaching is in the form. Teachers in the process of teaching blindly according to the traditional experience of teaching, while secondary vocational students and other ordinary high schools in terms of learning attitude, training mode, learning foundation, career planning are totally different. Therefore, only by constantly exploring, communicating with students in depth, and understanding the learning situation can we promote the creation of more reasonable and high-quality scenarios. When teaching, so much attention is paid to the richness of teaching forms, and the teaching situation created has no substantive relationship with the content of the curriculum, and the purpose is not clear.

### **2.2 During class: The interaction between teachers and students is not effective**

The teaching process is mostly the interaction process between teachers and students, through the interaction, the knowledge learned by students can be deeply stored in the mind. During teaching, the teacher's "teaching" and the student's "learning" are completed. Besides, teachers will generally leave some pre-learning homework for students, so that students have a better understanding of the knowledge. According to the survey of students, some students believe that the teacher has more preparatory tasks assigned before class, and it is difficult to complete in time. If the completion of the students' preparatory homework is low, the teaching of the teacher will bring a certain burden, and it will also lead to the meaningless pre-learning homework. For teachers, if a large amount of time is spent explaining new knowledge, it will be difficult to carry out the last section of situational teaching, and the interaction between teachers and students will be reduced. Due to the limited time of classroom teaching, if teachers spend a lot of time explaining new knowledge, the time left for discussion and situation simulation will be reduced, and the interaction between teachers and students will be weakened.

### **2.3 After class: Teachers lack reflection and evaluation**

Many teachers do not reflect and evaluate in a timely manner after class, it can be achieved through many aspects, which can be reflected by grades or by students' enthusiasm and participation in class. The accounting teaching creates an effective teaching situation in order to simulate the specific process, and to link the teaching of corporate financial accounting with the actual financial work, so that the knowledge is more concise and easy to understand and convenient for students to understand. In the specific situation teaching, the teacher only pays attention to the situational humor of the classroom, ignores the objective evaluation of the students, causing the students to improve the classroom activity while the mastery of knowledge is not very ideal, it is difficult to promote students to change their thinking and solve practical problems in a timely manner, so it is necessary to gradually improve the situational teaching evaluation system, grasp the learning

interest of secondary vocational students, and ensure the effectiveness of teaching.

### **3. Countermeasures and Suggestions**

#### **3.1 Create "physical situations"**

Create "physical situations" to enhance students' career perception. Accounting is a policy-oriented, professional, practical discipline. The textbook of "Enterprise Financial Accounting" has a large number of abstract professional knowledge, students lack of active learning motivation, so based on the principle of integration of theory and reality, create a "physical situation", giving students perceptual, intuitive understanding, thereby stimulating students to learn abstract concepts.

##### **3.1.1 Task-oriented development of professional habits**

Accounting work is based on bills, accounting and supervision of the economic business of enterprises, while the teaching of the "Enterprise Financial Accounting" course revolves around the original documents and accounting. Therefore, bill management and bookkeeping is the basic professional habits of accounting. Before class, carrying out the "small invoice, big role" education course, and at the same time, task-oriented, guide students to collect invoices and vouchers in daily life, and initially form professional habits.

At the same time, with the advancement of the course, the activity of "small bookkeeping, big harvest" is carried out to record the daily income and expenditure of students, subtly integrate bookkeeping habits into students' lives, and develop a good economic awareness.

##### **3.1.2 Situation creation to cultivate core competencies**

The specific work of accounting is closely linked to the table, and the unfamiliarity of secondary vocational students with the form brings certain difficulties to the teaching, so the intuitive teaching of the physical situation is used, and the students can associate the perceptual knowledge with the theoretical knowledge, stimulate the students' interest in learning, and mobilize the enthusiasm for learning.

###### **3.1.2.1 Teaching of real physical situations**

"Enterprise Financial Accounting" involves "vouchers", "account books", "statements" and other content, select the content of teaching materials, students can intuitively analyze the corresponding knowledge, and achieve the effect of doubling the work with half the work.

###### **3.1.2.2 Simulation of physical situation teaching**

Accounting vouchers, such as checks, promissory notes, bills of exchange, etc. are protected by law and cannot be lent, transferred, or lost, and it is difficult to obtain physical certificates in actual teaching. So simulated physical teaching is used, and teachers make students immersed in the real scene by designing simulated vouchers and codes.

### **3.2 Corporate apprenticeships strengthen professional awareness**

With the deepening of school-enterprise cooperation, corporate apprenticeship has become a key part of secondary vocational education. The corporate workshop and finance department are the most realistic physical situations. Students visit the field to understand the social value and broaden

their horizons, enhancing their sense of professional responsibility. Thus, stimulate students' enthusiasm for learning during the internship observation.

### **3.2.1 Create an activity situation in the introduction process**

Create activity scenarios when the classroom is introduced, so that students can quickly enter the classroom. Through activities to simulate career situations, such as "sitcoms", "manual activities", etc. to focus students' attention, stimulate students' curiosity. With the help of the activity situation, perceptual cognition rises to rational cognition, and cultivates students' thinking and sense of cooperation.

### **3.2.2 Create activity scenarios for difficult teaching**

Create activity scenarios at the key and difficult points of teaching, so that students can easily grasp the knowledge. Difficult teaching is the key. Teachers strive to highlight the key points and break through the difficulties. Teachers can choose the appropriate content to create an "activity situation", organize students to work together collectively, and give full play to their individual strengths. In the cooperation, mutual inspiration, discussion, divergence of students' thinking, give play to the collective advantages, students make up for each other, learn from, form a three-dimensional interactive thinking network, and develop creativity.

### **3.2.3 Create an activity situation for a practical exercise**

Create activity scenarios in practical exercises to allow students to internalize knowledge into abilities. After class, exercises need to be organized to promote further understanding of the knowledge and the formation of skills. Traditional exercises are often mechanical, and students lack the drive to actively participate and interact, resulting in less than ideal results. Therefore, the consolidation of new knowledge is integrated with the context of the activity, so that students can learn in discussion and experience fun in learning. In teaching, teachers should appropriately create exploratory activity situations according to different teaching contents, so that students can feel the existence of problems and stimulate their desire for challenges.

## **3.3 Create a "problem scenario"**

Create "problem scenarios" to stimulate students' desire to explore. The new curriculum standard emphasizes the importance of "problems" in learning. On the one hand, problem-oriented teaching stimulates students' motivation to learn. On the other hand, students transform the learning process from traditional pedagogy into a process of discovering problems, asking problems, analyzing problems and solving problems through problem situations.

### **3.3.1 Carefully select teaching resources**

Carefully selected teaching resources to lay the foundation for the creation of "problem scenarios". In the teaching process, teachers focus on teaching objectives, enriching classroom teaching resources, creating professional situations, designing in-depth problem to cultivate students' awareness of problems. In this way, students can cultivate creative thinking ability in the process of raising problems, analyzing problems and solving problems.

### **3.3.2 Skillfully set up contradictory issues**

Skillfully set aside contradictions, from easy to difficult, and create a good time for problem

situations. According to the recent development zone theory, teachers provide students with difficult content and set up contradictory problems to mobilize students' enthusiasm, exert their potential, and promote students' improvement.

### **3.3.3 Reasonably arrange the way the problem is presented**

The ultimate purpose of problem situation creation is to achieve teaching goals, cultivate students' thinking ability and innovation ability. Therefore, teachers should pay attention to cleverly "doubting", hiding "problems" in the situation, and subtly using the situation to present problems.

## **3.4 Create a "job scenario"**

### **3.4.1 Connect practical work with classroom teaching**

Setting up the post situation requires analyzing the knowledge and skills of each post in the actual work, and organically connecting with the classroom teaching, so that the situation is more simulated and scientific. Through the three-stage teaching mode of "teaching", "learning" and "doing", students take the initiative to build new knowledge and integrate theory into reality. Among them, "teaching", teachers use post tasks to guide and process teaching content; "Learning", in which students learn knowledge and skills in virtual role settings; "Doing", which simulates experimental training according to the role of the post.

### **3.4.2 The computer creates a "virtual role"**

Use the "virtual roles" of computer software to create more realistic job situations. "Virtual role" is a kind of thinking method of accounting learning, through the continuous guidance and training of teachers to make students develop professional thinking and habits, the use of "virtual role", students can put themselves in a proper accounting position when learning each business content.

Through role simulation, students can acquire perceptual knowledge, master the procedures and methods of problem solving, giving full play to students' initiative and expanding their thinking and finally form their own knowledge system.

### **3.4.3 Create multi-dimensional simulation scenarios**

Creating Multi-dimensional simulation, teachers need to do the following three aspects: First, enterprise environment simulation. The enterprise simulation environment can subtly adjust the mental state of students, prompt students to actively think. The second is job simulation. Occupational job simulation simulates employees in different departments. Different role positioning, in the context of the simulation process has a specific work content. In order to enable students to adapt to more professional roles, students can also exchange positions in simulation practice, familiar with the business processing process and job responsibilities of different positions. The third is business process simulation. The knowledge of the textbook of "Enterprise Financial Accounting" is scattered, it mainly focus on the accounting link and the real business process of the enterprise, which is inconsistent with the physical work. So the teacher needs to break the traditional teaching mode, simulate the enterprise business process, connect with the daily work of the enterprise, and improve the business ability of students.

## **4. Conclusions**

In order to achieve results in vocational education, we must pay attention to the "integration of theory into reality" and achieve the integration of "teaching-learning-doing". In a series of

action-oriented teaching methods, the creation of situations is indispensable, and if the situation creation is combined with specific occupations to create occupational situations, it is more conducive to the improvement of teaching effects. By creating a "simulated" and "true" career situation, let students act as complete professionals, through the practice of typical tasks, cultivate students' induction ability, comprehensive vocational ability. During the interaction with the elements of the learning situation, students actively construct the meaning of learning and their identity in the enterprise, so as to make a seamless connection for them to truly enter the society. Therefore, not only the use of professional situation teaching methods in corporate financial accounting courses can achieve practical results, but also the teaching of other majors has the same reference effect.

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