

Design of Online and Offline Blended Teaching Mode for the Course of Accounting in English

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Keywords: Blended teaching, online learning, offline teaching

Abstract: Online and offline blended teaching is commonly found in university classrooms. This article introduces the the blended teaching design of Accounting in English including pre-class design, in-class design and after-class design. First, this article introduces how teachers get blended teaching materials by two means of self-building and excavating from outside. Then, it introduces the design and implementation of teaching evaluation. The main part of this article is how the course of Accounting in English design the blended teaching such as the design of pre class learning, in-class teaching, and after-class revision.

1. Introduction

Nowadays, the construction of first-class courses and the promotion of blended online and offline teaching have been widely carried out, and remarkable results have been achieved. Blended teaching reflects the openness of educational resources and provides rich teaching resources for the implementation of open teaching models.[1] Students can use fragmented time to learn, but the openness of existing blended teaching resources is relative, and only authorized partners can use them, which limits the full utilization of resources. The current implementation process of blended teaching, especially offline teaching, in our school is still mainly based on traditional teaching, which leads to weak students' learning initiative. The usage data from the platform is mixed, and high-quality teaching resources have not brought ideal teaching results. Through the research of this topic, it is beneficial to break the boundaries of the campus and break through traditional teaching models. It is conducive to building a diverse and adaptable open teaching evaluation mechanism.[2]

2. The Objectives of Blended Teaching in the Course of Accounting in English

The Course of Accounting in English is a professional elective course for sophomore students majoring in Business English. It has a strong systematic and theoretical nature, emphasizing the authenticity of knowledge points. After entering the era of "Internet+", mixed teaching has seen a blowout development. "Internet + education" has become a common understanding.

The blended teaching mode of this course can integrate the advantages of online learning and offline teaching, with students having at least two or more teachers guiding online and offline learning respectively. Online courses often have multiple teachers forming a teaching team, allowing students to appreciate the teaching styles and perspectives of different teachers, which can meet students' needs for learning diversity. At the same time, offline course teachers can arrange

collaborative learning and task-based learning based on their understanding of students' learning situations. Blended teaching not only plays the leading role of teachers, but also highlights the subjectivity of students.

In the blended teaching of this course, students are required to independently complete some online learning tasks, which is beneficial for cultivating students' abilities of self-control and self-regulation. Compact online learning tasks can allow students to be highly focused during the online learning process, freeing up some time from face-to-face courses, which can be used to delve deeper into certain concepts or practice, and can be flexibly used. Blended courses can provide video explanations with detailed explanations for students who want to delve deeper into a certain field of knowledge.

3. The Overall Idea of Blended Teaching Design

The course is based on the syllabus and designed with scientific and reasonable teaching objectives. By combining online and offline teaching, it gradually achieves open teaching resources, open teaching faculty, and open teaching forms. It updates course content at any time, such as changes in value-added tax rates.

In offline courses, the integration of ideological and political content in the course is enhanced by explaining accounting practice cases and other methods, such as enhancing students' national pride and academic confidence through the introduction of accounting history, helping students understand the original intention of the OXSLEY Act through the analysis of bankruptcy cases of Enron and Anderson Accounting Company, so that students can master professional ethics and professional norms.

The overall design concept of blended learning is shown as Figure 1:

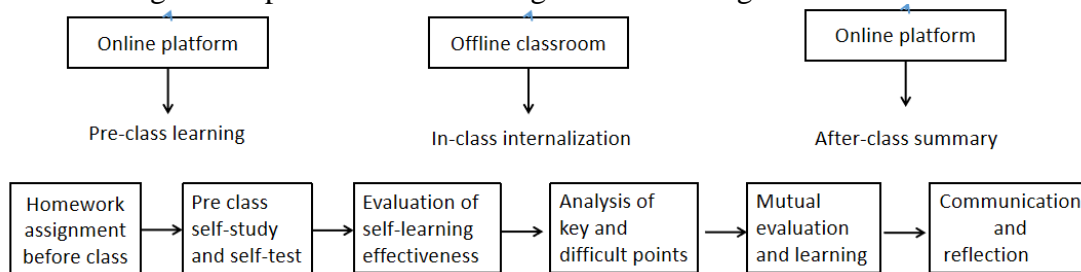


Figure 1: Teaching interaction model

3.1. General view of this course

The first main task of this course is to enable students to master key English vocabulary in the accounting field, be able to read simple accounting articles, understand accounting history, master double entry bookkeeping, understand accounting identities, be familiar with simple accounting methods, be familiar with accounting cycles and basic accounting principles, be able to understand financial statements and financial reports, and master the meaning and use of key accounting proprietary vocabulary. The other main task is to cultivate students' practical and operational abilities, especially the ability to handle accounting business in English.

3.2. Course content and resources

The teaching content and resources of this course are systematically integrated, optimized, and organized in an orderly manner including high-quality online resources built or excavated by teachers (Figure 2). The course content is scientifically advanced, with complementary online and

offline content, high-quality, applicable, and systematic resources.

This course is based on the Accounting in English course on the online platform of Xuexitong. The course consists of 19 chapters, 57 recorded teaching videos, 19 pieces of teaching courseware, 106 sets of exercises, 57 sets of course resources, 7 course announcements, 3 classroom activities, 114 participated activities, 6 classroom assessments, and 1 final assessment.

In addition, teachers explore paper resources, first-hand resources from enterprises, and other course resources from alliance platforms.

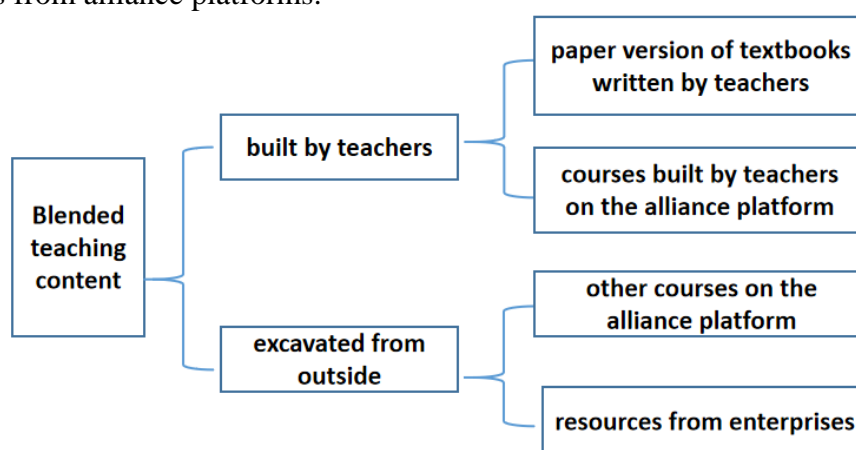


Figure 2: The acquisition of blended teaching content

3.3. Teaching methods and strategies

This course aims to improve teaching effectiveness by utilizing Alliance Platform, Xuexitong Platform, Xueyin Platform, and information technology tools to carry out online and offline blended teaching application. It strengthens the teaching organization and strategies of research-based and project-based collaborative learning to promote students' advanced learning, strengthen teaching interaction, and bring about positive changes in teaching and learning.

3.4. Design and implementation of teaching evaluation

This course implements multiple evaluations: combining online and offline evaluations, combining process evaluation with summative evaluation, and combining teacher evaluation with student mutual evaluation. The arrangement of teaching evaluation is shown as Table 1.

Table 1: The arrangement of teaching evaluation

Assessment method	Assessment content	
Regular assessment	Offline learning	Attendance and classroom performance in face-to-face classes
		Assignments
	Online learning	Learning progress and chapter discussion
		Other online activities
Final examination	Offline assessment	Offline exam
	Online assessment	Online exam

4. Instructional Design for the Course of Accounting in English

4.1. Overall design

This section takes the first part of Chapter 5, Double Entry System as an example to elaborate on the teaching design of the debit and credit accounting method. Based on the interactive teaching arrangement model in Figure 3, this chapter gradually carries out blended teaching in three stages: "pre class" "in class" and "after class" based on the online learning platform, as shown in the following pattern diagram.

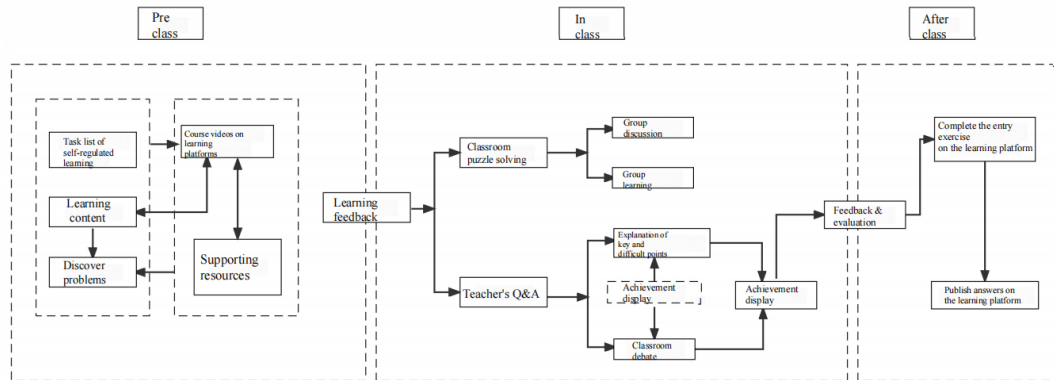


Figure 3: The design of blended teaching

4.2. Pre class learning design

According to the relevant content of the self-learning task list (Table 2), students use the relevant resources on the online learning platform to carry out self-learning, complete the tasks set by the teacher, and submit the relevant confusion and suggestions encountered during the self-learning process to the learning platform, forming pre- class self-learning feedback. Teachers use online communication tools such as discussion areas provided by the platform to engage in synchronous/asynchronous communication and feedback with students, providing targeted personalized guidance. Let's take Chapter 5, Section 1 as an example.

Table 2: Task list for self-learning

Item	Content and description	Learning style
Watching video	Understand the emergence of debit-credit accounting method; Understand the content of debit-credit accounting method: accounting symbols, account settings and structure, and accounting rules; Understand the corresponding relationship of accounts	Watching course videos
Finishing exercises	Practice on the learning platform	Group learning
Identify and provide feedback on issues	Exploratory learning with classmates through online discussions and other means to address personal learning issues	Group learning and online discussion

4.3. In-class teaching design

In the exploration stage of typical tasks in class, students can adopt independent exploration or cooperative learning methods to carry out research-based learning activities based on different exploration questions. In the exploration stage of typical tasks in class, students can adopt independent exploration or cooperative learning methods to carry out research-based learning activities based on different exploration questions. Afterwards, students will enter the stage of achievement display and communication in class. During this process, students can showcase their research-based learning achievements, share learning experiences and insights through works exhibitions, limited time speeches, debates, and other forms. Teachers should provide timely guidance and answer questions.

Most students are prone to confusion about individual accounts, such as the classification and accounting direction of Accounts Receivable and Accounts payable, Unpaid Advance Fees and Prepaid Fees, etc. Teachers use real cases to provide detailed explanations to students and use classroom debate teaching methods to conduct classroom discussions. When explaining, teachers should enable students to understand and master knowledge, such as teaching students to understand and memorize the principle of double-entry system in a mathematical way, and also pay attention to the integration of ideological and political education in the course, so that students can understand the accuracy, timeliness, and legality of accounting work.

4.4. After-class revision design

After the presentation and communication in class are completed, students revise, improve, and extract their learning outcomes and reflective summaries based on the suggestions of teachers and other classmates, and submit them to the learning platform for wider communication and dissemination.

Students should complete the entry exercises on the learning platform course based on classroom feedback, with a particular emphasis on the easily confusing parts. Then, the exercise results should be posted to the learning platform on time. Teachers should complete the review and feedback within the time limit, and summarize and reflect on students' learning outcomes in a timely manner.

5. The Innovative Points of Blended Teaching in this Course

5.1. Building a blended teaching space based on various online platforms

This course is based on the Accounting in English course on the Xuexitong platform and the Accounting Principles course on the Xueyin online platform. It reconstructs the blended teaching space on campus, online learning space, classroom learning space, teaching resource expansion, and learning guidance space (Figure 4).

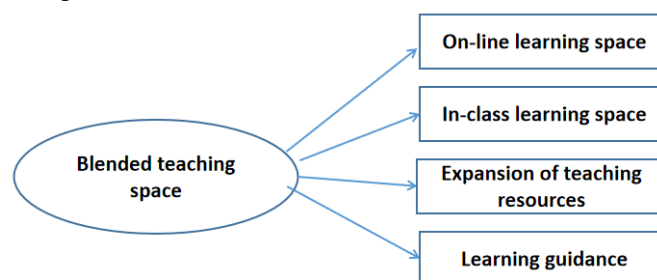


Figure 4: The acquisition of blended teaching content

5.2. Expanding blended teaching content through a "self-built+excavated" model

The content of this course is expanded on the basis of Xuexitong learning platform, Xueyin learning platform and the paper textbook written by the project leader. The teaching team has constructed and supplemented a large amount of online and offline teaching content on the learning platforms for students to learn, while also explore other excellent courses on the learning platforms as auxiliary courses for online and offline blended teaching and learning. This course aims to cultivate students' interest in learning accounting English, expand their background knowledge of accounting English, emphasize the systematic and continuous nature of accounting knowledge, enhance students' perceptual understanding of accounting knowledge and their ability to understand basic accounting knowledge in English.

It needs to be emphasized that although this paper proposes an online offline blended teaching model for discussion based on the author's teaching reform practice, it must be recognized that this model is still in the process of further exploration, improvement and testing. In the specific application practice of blended curriculum teaching, personalized design and optimization should also be carried out according to the characteristics of the curriculum itself.

6. Conclusion

Online and offline blended teaching is beneficial for students to freely manage their time, especially for improving the efficiency of using fragmented time. Teachers should strive to establish and explore blended teaching content by writing textbooks, obtaining first-hand information from enterprises, and establishing online courses. By designing blended teaching methods before, during, and after class, teachers can improve students' learning efficiency significantly.

Acknowledgement

This research is supported by Department of Education of Guangdong Province (Project No. Yue Jiao Gao Han [2021] 29 and Project No. 2023GXJK367).

References

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