

# Research on the Application of PBL Based Divided Class Teaching Mode in Intermediate Financial Accounting

Li Song

Zhengzhou Shengda University, Henan, Zhengzhou, 451191

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**Abstract:** The PBL Based Divided Class Teaching mode is a teaching mode that combines PBL teaching and divided class teaching. This paper combines daily teaching experience and takes the knowledge in the asset impairment section as an example to explore the application of the PBL based divided class teaching model in the intermediate financial accounting course. It aims to solve the pain points and difficulties of the traditional teaching mode of intermediate financial accounting courses, stimulate students' interest in learning, and create a critical and argumentative classroom.

**Keywords:** PBL Based Divided Class Teaching Mode; Intermediate financial accounting; UMOOC

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In June 2018, Minister Chen Baosheng proposed to effectively “increase the burden” on university students, enhance their academic challenges, reasonably increase the difficulty of courses, and expand the depth of courses. In December of the same year, Director Wu Yan delivered a speech at the 11th “China University Teaching Forum” and pointed out that the five levels of classroom teaching are: the first level is silence; The second level is Answer; The third level is dialogue; The fourth level is critical; The fifth level is Debate. A critical and Debate classroom is conducive to cultivating new people of the era who are independent thinkers, dare to criticize, dare to question, have innovative abilities, and innovative thinking. Therefore, to create a critical and debate classroom and enhance the academic challenges of college students, we are now reforming the traditional classroom teaching of the intermediate financial accounting course and attempting to explore the application of PBL Based Divided Class Teaching mode.

## 1. The connotation of PBL Based Divided Class Teaching Mode

Problem based learning (PBL) is a representative of self-motivated learning, which first appeared in medical education in the 1960s. It is a teaching strategy that uses virtual problem scenarios or real cases to drive students to self-motivated learn, integrate theory and practice, and develop a teaching model based on it.

Divided class teaching is a classroom teaching method proposed by Professor Zhang Xuexin of Fudan University in 2014. This teaching method simply means that half of the classroom time is taught by the teacher, and the other half is allocated to students for discussion. The teaching process mainly includes three parts: Presentation, Assimilation and Discussion. Therefore, divided class teaching is also referred to as PAD classroom. This teaching model emphasizes the assimilation of knowledge by students, which helps to enhance students' self-motivated learning ability.

PBL Based Divided Class Teaching Mode is a new teaching mode based on constructivism theory. This teaching model organically integrates PBL teaching with divided classroom teaching, which is a problem-oriented teaching model that uses divided classroom teaching to drive students' self-motivated learning.

## 2. Analysis on the necessity of adopting the PBL Based Divided Class Teaching Mode in the intermediate financial accounting course

Intermediate Financial Accounting course is a core curriculum for accounting related majors. The prerequisite course is “Basic Accounting”, and the subsequent courses are “Advanced Financial Accounting” and other professional courses in accounting. This course is based on current accounting standards for business enterprises, with the general manufacturing industry as the accounting entity, and revolves around six accounting elements to conduct accounting recognition, measurement, recording, and reporting of

conventional economic events in enterprises<sup>[1]</sup>. The knowledge of this course is more important for students majoring in accounting and has the characteristics of being theoretical and relatively boring. The traditional cramming teaching model has resulted in low rates of student participation and head up rates in intermediate financial accounting classroom teaching, and the classroom teaching effect is not satisfactory. Therefore, it is imperative to fully mobilize the enthusiasm of students in self-motivated learning and reform the teaching model.

The PBL Based Divided Class Teaching Mode is a mixed teaching mode that is problem-oriented and carries out divided classroom teaching. Zhang Xia pointed out that the PBL Based Divided Class Teaching Mode can not only stimulate students' interest in learning, improve their enthusiasm and initiative in learning, and improve the teaching effect of the course<sup>[2]</sup>. At the same time, this teaching mode also increases interactive communication between teachers and students, promoting the transformation of classroom teaching from "teacher teaching" to "student learning". It is conducive to cultivating students' ability to discover problems, analyze and solve problems, as well as their ability to collaborate in teams. Therefore, intermediate financial accounting should adopt the PBL Based Divided Class Teaching Mode to solve the problems brought about by traditional teaching.

### **3. Application of the PBL Based Divided Class Teaching Mode in the intermediate financial accounting course**

Based on this, this paper takes the teaching of the asset impairment section of the intermediate financial accounting course as an example to explore the PBL Based Divided Class Teaching Mode. The detail as follows:

#### **3.1 Teaching aims of the asset impairment chapter**

The teaching aims of this chapter include three levels: knowledge aims, ability aims, and quality aims. Among them, knowledge aims require students to understand the concept of asset impairment and the applicable scope of the Asset Impairment Accounting Standard, be able to correctly judge whether assets are impaired, and be able to master the relevant theoretical knowledge of calculating the recoverable amount of assets and accounting treatment of asset impairment losses. Ability aims require students to be able to correctly handle asset impairment losses through specific cases. Improve students' ability to analyze and solve problems. Quality aims require students to improve their communication and team collaboration skills through group discussions. Enable students to establish the concept of integrity and the rule of law.

#### **3.2 Teaching implementation process**

##### **3.2.1 Preparation stage**

Before class, students are randomly divided into four groups, with 6-10 people in each group. At the same time, the knowledge in the asset impairment chapter has been restructured, with knowledge points designed at two levels: low order and high order, totaling seven questions. And one week before class, determine the classroom discussion and presentation tasks for teachers and students by drawing lots (seven lots can be made. Each lot should write a question, and students should take four out, with the remaining three questions explained by the teacher).

##### **3.2.2 Pre class preview**

The relevant learning materials and pre class preparation tasks for teaching the knowledge of this chapter are placed on the UMOOC platform of Tsinghua Education Online. At the same time, students are required to conduct pre class preparation through the course online learning resources on the UMOOC platform. Firstly, watch this chapter's unit tutorial on the UMOOC platform to clarify the learning aims, key and difficult points, and main content of this chapter. Secondly, watch the courseware and videos to learn the theoretical knowledge of the asset impairment chapter and take notes. Thirdly, participate in pre class topic discussions and pre class quizzes to test the effectiveness of the preview. Fourthly, conduct group discussions around the questions you have selected, and create a PowerPoint presentation of the discussion results for classroom discussion and presentation.

##### **3.2.3 Classroom teaching**

In class, the teacher borrows the stage hosting skills of the host, transforms into the host, and the students become the main characters in the classroom. Through a case, guide students to demonstrate and share the results of group offline learning discussions. The specific process is as follows:

Step 1: course import. The teacher first reviews the knowledge in the previous chapter using a mind map. At the same time, showcase a case of asset impairment accounting in the company where Robot Little E works to attract students' attention and introduce topic discussions.

Step 2: Topic discussion. According to the process of case discussion, throw out seven classroom questions in turn, and according

to the draw, the teacher and students will jointly present the discussion results. During the presentation process, there should be teacher-student and student-student evaluations, encouraging students to question the answers to questions and express their opinions. At the same time, when explaining the seventh question, integrate positive and negative cases into the curriculum ideological and political education to stimulate students' thinking, to enable them to establish the concept of integrity and the rule of law.

Step3: Assimilation. Give students 10 minutes to summarize the knowledge in this section, form a thought map of the knowledge in this chapter, and submit it to the UMOOC platform.

### **3.2.4 After class learning**

After class, students are required to first use the resources in the UMOOC platform to expand their knowledge of asset group impairment and goodwill impairment. Secondly, read the scientific research literature related to asset impairment to understand the cutting-edge knowledge related to asset impairment. Then, read the materials in the ideological and political section of the course, learn about the ideological and political aspects of the online course, and complete the topic discussion. Finally, use the learning notes and resources of the UMOOC platform to review after class and complete the UMOOC platform's after-class test to verify the learning effect of this chapter.

## **3.3 Key points to be noted during application**

Firstly, teachers must fully prepare for lessons before class. The PBL Based Divided Class Teaching Mode is a critical and debate classroom. During the teaching process, students will raise various questions and make various errors. It requires teachers to have strong adaptability and classroom control ability, promptly answer questions raised by students, and correct students' errors in an appropriate manner. Therefore, teachers should fully prepare lessons before class and prepare plans for various unexpected situations in the classroom teaching process, to control classroom teaching with ease and complete teaching tasks with high quality.

Secondly, pay attention to teaching feedback. The PBL Based Divided Class Teaching Mode is a new teaching model. To ensure teaching effectiveness, teachers should actively collect feedback from students to adjust classroom teaching.

Thirdly, pay attention to grouping students in class. When teachers group before class, they should consider factors such as gender ratio, academic performance, and personality differences to reduce the gap between different groups and ensure fair and reasonable classroom presentations.

Fourthly, do a good job of teaching reflection. Teachers should reflect on their teaching and summarize the experience and lessons learned from The PBL Based Divided Class Teaching Mode in the teaching process of intermediate financial accounting courses, to continue optimizing classroom teaching.

## **4. Conclusion**

The PBL Based Divided Class Teaching Mode is a new teaching mode, which increases the difficulty, depth, and breadth of the course, allowing all students to participate in classroom teaching with preparation, fully mobilizing students' enthusiasm for learning, and avoiding the weakness of low student participation in traditional teaching mode. It is worth researching and promoting in the teaching process. However, The PBL Based Divided Class Teaching Mode poses a challenge to students' self-learning ability and teachers' teaching organizational ability, and the teaching practice of this teaching mode is still in the exploration stage. Innovating The PBL Based Divided Class Teaching Mode to meet the needs of intermediate financial accounting course teaching and improve students' classroom participation is the focus of the reform of The PBL Based Divided Class Teaching Mode.

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