

Research on the Online and Offline Interactive Teaching Model of Financial Accounting Courses in Universities

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Abstract: Compared to traditional classroom teaching activities, the online and offline interactive teaching mode is more innovative and interesting, which can make the originally relatively dull college financial accounting courses more diverse and colorful. At the same time, the introduction of online teaching has injected new impetus into financial accounting courses, enabling teachers and students to adopt modern educational concepts and learning attitudes for teaching and learning. Based on this, this article first briefly introduces the application advantages of online and offline interactive teaching mode in financial accounting courses in universities, and proposes optimization strategies for this mode, in order to provide reference for the education and teaching of financial courses in universities.

Keywords: Financial accounting course; Online and offline; Interactive teaching

The online and offline interactive teaching mode, as an emerging teaching mode, breaks through the traditional single classroom teaching method. Teachers can flexibly adjust the arrangement of financial accounting courses without time and space constraints, so as to better adapt to the learning needs of different stages and students. Currently, with the widespread application of information technology in higher education, the online and offline interactive teaching mode has become a popular teaching mode among teachers and students. By applying it to the teaching of financial accounting courses, teachers can not only enrich professional teaching resources and stimulate students' interest in learning, but also encourage teachers to actively change their teaching concepts, innovate teaching methods, improve the educational and teaching effectiveness of financial accounting courses in universities, and cultivate more new era financial accounting professionals with innovative application abilities.

I. The advantages of online and offline interactive teaching mode in college financial accounting courses

1. Enrich professional course teaching resources

The application of online and offline interactive teaching modes in efficient financial accounting courses is conducive to further enriching teaching resources. This teaching model emphasizes the integration of online and offline teaching resources, providing students with more breadth and depth of learning resources, thereby improving the teaching quality and learning effectiveness of financial accounting courses. On the one hand, teachers can guide students through online platforms to watch MOOCs and micro course videos, practice and test on financial practical software, and conduct group discussions on online teaching platforms. Further improve the ways and methods for students to learn financial accounting, while also breaking through the shortcomings of traditional teaching models that are limited by school teaching resources and unable to tailor teaching to individual needs. On the other hand, teachers can understand the confusion and thinking of students during online learning during the offline classroom introduction process, thereby improving the effectiveness and pertinence of offline classroom teaching. Through face-to-face communication and practical financial accounting operations, students can better transform the theoretical knowledge they have learned into practical application abilities.

2. Stimulate students' awareness of active learning

The online and offline interactive teaching mode emphasizes the creation of a more comprehensive and three-dimensional learning process for students, and in this process, stimulates their active learning awareness to enhance their professional knowledge and skills. When conducting online teaching activities, teachers can upload micro lesson videos, verification tests, and expanding knowledge related to this lesson to the online teaching platform after class, allowing students to review and consolidate independently according to their own learning needs, and use the interactive communication function of the online teaching platform to discuss with classmates and teachers. This can not only improve the flexibility of teaching, but also strengthen the interaction and communication between teachers and students, and students, thereby increasing students' interest in learning professional knowledge. In the offline teaching section, teachers can design more practical project tasks and analyze classic cases. And encourage students to work in small groups to enhance their mastery and application of professional knowledge and skills through diverse learning methods such as collaborative discussions and role-playing.

3. Innovative teaching methods for professional courses

The application of online and offline interactive teaching modes also helps promote teachers to continuously explore innovative teaching methods. Firstly, in order to better carry out online teaching, teachers need to strengthen the effective combination of information technology and online teaching platforms with offline classroom teaching. For example, teachers can introduce online teaching resources or virtual laboratories to broaden students' professional perspectives, enabling them to recognize that financial accounting knowledge is not only theoretical text in textbooks, but also practical knowledge closely related to daily life. Secondly, this model emphasizes the interactivity between teachers and students. In this regard, teachers should use case teaching in the classroom, analyze and explain typical financial accounting cases, and conduct financial practical teaching to achieve the educational goal of cultivating students' professional core

literacy. Finally, teachers can also organize students to conduct simulated business activities based on the teaching progress. Enable students to simulate real-life business situations, fill out and register various detailed ledgers, cash bank deposit journals, and prepare financial accounting statements for original vouchers and accounting vouchers, so as to gain a more direct understanding of the practical application of financial accounting and accumulate certain practical experience.

II. Optimization strategy for online and offline interactive teaching mode of financial accounting courses in universities

1. Clarify the teaching objectives of the online and offline interactive teaching mode course

Scientific and systematic teaching objectives can not only help teachers better plan teaching content and activities, but also help students find their own learning goals and improve their learning efficiency in a targeted manner. When designing teaching objectives, teachers should pay attention to the following points. One is that teaching objectives should emphasize the mastery of students' professional knowledge and skills. Whether it is offline or online teaching, the most important thing is to enable students to understand and master the theoretical knowledge and practical skills of financial accounting through learning. In this regard, teachers can use online platforms to collect classic financial accounting teaching cases for students, and assign tasks for self-directed learning exercises on online teaching platforms or financial practical software to improve students' professional abilities and professional qualities. The second is to focus on cultivating students' innovative application abilities. Teachers should incorporate the cultivation of students' innovative awareness and application abilities into the curriculum teaching objectives. In this regard, teachers can encourage students to think deeply about professional knowledge and skills by asking questions in video micro lessons or adding offline classroom discussion sessions, thereby guiding students to improve their innovative thinking ability and comprehensive application ability. The third is to focus on cultivating students' self-learning ability and lifelong learning ability. In terms of teaching objectives, emphasis should be placed on cultivating students' self-learning ability, so that they can choose the necessary learning resources and approaches according to their own learning needs and interests. For example, some students prefer online teaching platforms to "practice questions", while others prefer offline training classrooms for financial accounting practice. However, regardless of which learning method students choose, teachers should strengthen the cultivation of their self-learning ability and lifelong learning ability. The fourth is to guide students to establish correct professional ethics and social responsibility awareness. Financial accountants pay particular attention to the honesty, trustworthiness, and sense of responsibility of practitioners. In this regard, teachers should enhance the status of professional ethics and social responsibility awareness in teaching objectives, and strengthen students' understanding and practice of these two concepts through online and offline interactive teaching models.

2. Based on SPOC education philosophy, enhance the quality of online teaching

SPOC is an online teaching course that differs from MOOC, emphasizing more on the limitations of small-scale and admission conditions. It focuses on specific groups, integrates online and offline oriented comprehensive management, and interacts with the teaching environment of online media as an auxiliary education method. It can provide more personalized and systematic learning services and experiences for students of different professional learning levels. When conducting online and offline interactive teaching of financial accounting based on the SPOC education concept, teachers should select appropriate entry points according to the enterprise financial accounting informationization workflow, financial work tasks, and the teaching objectives and content of the course. They should use teaching resources such as documents, micro lessons, and animations to upload collected case materials, course courseware, and other teaching resources to the teaching resource library through the online teaching platform. Encourage students to engage in self-directed learning during pre class preparation. For example, teachers allow students to preview teaching cases on online teaching platforms before class, and browse relevant information on the online platform or search for other relevant information online on their own, so as to have a deeper understanding of teaching cases and complete preview tasks more scientifically and efficiently. When teaching online, teachers can also use the "life cycle method" theory as a guide, highlight the key and difficult points of teaching, and allow students to practice the salary module and financial statement module in financial practical software with targeted exercises, in order to improve students' professional practical abilities and enhance the quality of online teaching. In the post class consolidation and expansion learning stage, teachers should focus on explaining the common problems that students encounter in the classroom, or use videos to allow students to intuitively see how to use financial accounting professional knowledge to solve practical problems.

3. Adopting task driven teaching method to enhance the effectiveness of offline teaching

Traditional classroom teaching of financial accounting in universities often involves teachers teaching from beginning to end on the podium, neglecting the role of students as the main teaching subjects. In this regard, under the online and offline interactive teaching mode, teachers should adopt diversified teaching methods, create a good classroom learning atmosphere, encourage students to actively interact with teachers, and further improve the effectiveness of offline teaching. Task driven teaching method is a method that can achieve this teaching expectation. Firstly, teachers should combine relevant teaching content and clarify teaching objectives. For example, when teaching how to fill in accounting vouchers, the teaching objectives can be set as: (1) Teaching students the format and content of accounting vouchers, mastering the requirements and methods for filling in payment vouchers, so that they can proficiently fill in accounting vouchers. (2) Enable students to have a more intuitive understanding of accounting work in reality, cultivate their practical operational skills in filling out vouchers, and also provide them with a preliminary understanding of the basic processes of accounting work. (3) Enable students to further understand the objectivity and rigor requirements of accounting work, and cultivate a serious, meticulous, rigorous, and standardized

operational attitude and professional ethics. And design appropriate project tasks based on this. These tasks should include both the teaching content of this lesson and stimulate students' subjective initiative in learning. Secondly, in task driven teaching methods, task design is crucial. The task should have a clear purpose and requirements, so that students can apply the knowledge and skills they have learned to solve practical problems. In addition, the task also needs to have a certain level of difficulty in order to effectively cultivate students' exploration ability and innovative thinking. At the same time, tasks cannot be fabricated out of thin air, but should be in line with the actual financial accounting work situation, so that students can better grasp the practical application of financial accounting knowledge and skills.

4. Building a Quality Evaluation System for Online and Offline Interactive Teaching Models

To better enhance the application effect of the online and offline interactive teaching mode of financial accounting courses in universities, teachers should also establish a corresponding quality evaluation system. On the one hand, the purpose and standards of evaluation should be clear. The purpose of establishing an evaluation system is to evaluate the quality of course teaching, student learning effectiveness, and the effectiveness of online and offline interaction. The evaluation criteria should be formulated based on the characteristics and requirements of the financial accounting course, as well as the feedback from students on the online and offline interactive teaching mode, to make the evaluation system more fair and objective. On the other hand, teaching evaluation indicators should be systematic and specific. For example, teachers can evaluate the online teaching quality of financial accounting courses based on several indicators such as student participation, browsing of teaching resources, and test scores. Student engagement refers to the evaluation based on the duration of online learning and the activity of students in the interactive communication function area; The browsing volume of teaching resources refers to the frequency and duration of students browsing and watching courseware, teaching videos, and related materials on online teaching platforms; Test scores refer to the online test scores of students. For the evaluation of offline teaching quality, teachers can use statistics on students' enthusiasm and accuracy in answering questions in the classroom, their case analysis ability, practical operation ability, and their performance in group cooperative learning as evaluation indicators. Gradually build a scientific and effective quality evaluation system for online and offline interactive teaching mode, promoting the innovative development of financial accounting course education and teaching.

III. Conclusion

In summary, applying the online and offline interactive teaching mode to the teaching of financial accounting courses in universities has a positive effect on improving the quality of course teaching. It can not only fully stimulate students' active learning awareness as the teaching subject, but also improve their mastery and application ability of financial accounting professional knowledge and skills. Therefore, teachers should continuously improve and optimize the specific application of online and offline interactive teaching modes in financial accounting courses, and create high-quality financial accounting classroom teaching activities.

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