

Exploration on the construction of bilingual teaching system for accounting major under POA theory

Bai Yang, Rui Zhou^(Corresponding Author)

(Foshan university business school, Foshan Guangdong 528000)

Abstract: In the traditional accounting professional teaching, the classroom is mainly taught by teachers, and the end of the semester is used to test the learning results of students. However, this kind of traditional classroom teaching mode is difficult to meet the general trend of higher education informatization and accounting international certification. Therefore, colleges and universities have carried out the teaching reform of accounting major, in order to improve the teaching content, and cultivate accounting professionals with international vision. In the process of English teaching, Chinese education experts put forward the POA theoretical method according to the national conditions. When the method was initially proposed, it mainly targets the problems exposed in foreign language learning. This paper will discuss how to apply this theory to the construction of the bilingual teaching system of accounting majors, hoping to contribute to the reform of professional teaching.

Key words: POA Theory; Accounting Major; Bilingual Teaching

Bilingual teaching in accounting refers to the use of English as a secondary language in parallel with Chinese. At present, in some colleges and universities in China, bilingual teaching of accounting has begun to be implemented. The aim is to improve students' language skills and professional qualities in order to adapt to the needs of the era of globalization. Some well-known universities in China have opened bilingual teaching classes in accounting, such as Shanghai Jiao Tong University, South China University of Technology, Beijing Institute of Technology, etc. In the process of bilingual teaching, in addition to imparting accounting professional knowledge, students also focus on cultivating English listening, speaking, reading and writing skills and intercultural communication skills. Specifically, the use of bilingual teaching methods can enable students to better understand the concepts and knowledge in accounting, and improve their understanding and application of international accounting standards. However, bilingual teaching of accounting is still in its infancy in China, so various problems will inevitably arise in the implementation process. How to solve these problems and further build a sound accounting bilingual teaching system is crucial.

1. Bilingual teaching status of accounting majors

With the continuous advancement of higher education informatization and international accounting certification, the traditional classroom teaching mode has been unable to meet the requirements of the current bilingual curriculum teaching. In recent years, domestic universities and universities have also carried out curriculum reform and vigorously carried out bilingual curriculum teaching, but many problems are exposed in this process. First, the teaching method mode is single. Although the original English textbooks are used in teaching, the classroom atmosphere of bilingual teaching is not strong enough, and students lack relevant knowledge or the situation of using English in cases. Therefore, it is inevitable to eventually evolve into a traditional teaching mode where teachers transmit a large number of knowledge points and students passively receive information. Second, the students' English level is uneven. In ordinary undergraduate colleges, most of the relevant professional courses will be offered after the sophomore year. Most of the students' English level is in CET-4, and their oral English level is limited. As a result, there is a contradiction between the teaching of professional English and the students' existing English level, and even the students can not keep up with the course progress, which will greatly reduce the students' learning enthusiasm and initiative. Third, the bilingual learning materials are single. Most colleges and universities focus on English textbooks and rarely use other bilingual reading materials. Although the original English textbooks are authentic and in line with foreign teaching habits, students' learning ability is restricted to some extent due to their strong professionalism and difficulty.

2. Introduce the POA theory into the teaching

In view of the problems exposed in Chinese students' foreign language learning, POA theory came into being. POA, namely the output-oriented method (Production-oriented approach, hereinafter referred to as POA), is a foreign language teaching theory with Chinese characteristics. The theory was put forward by Wen Qiufang, a well-known foreign language educator in China, in 2007. POA contains three elements, namely, teaching philosophy, teaching hypothesis and teaching process. Teaching concepts include learning center, learning and application, and whole-person education theory; teaching assumptions include output-driven, input-driven and selective learning; the teaching process consists of driven, facilitated and evaluation. Among them, "teaching idea" is the guiding ideology of the other two parts; "teaching hypothesis" is the theoretical support of "teaching process"; "teaching process" is the realization mode of "teaching idea" and "teaching hypothesis", and the intermediary role of teachers is reflected in each link of "teaching process". Since the POA theory was put forward, it has achieved fruitful teaching results through several rounds of classroom practice by front-line teachers.

POA theory is divided into three parts: teaching concept, teaching hypothesis and teaching process.

First, in order to effectively implement the application of relevant teaching system in practical teaching, it is necessary to implement the purpose and concept of teaching. At first, When Wen Qiufang proposed the POA theory, she defined the role of the teacher as "intermediary",

believing that the teacher is the intermediate link between students and knowledge. However, in 2017, Professor Wen changed the “teacher intermediary” to “teacher-led”, which has a clearer significance, and the responsibility of teachers is to lead and lead. If the classroom is compared to a cooperative group, the teacher is the group leader, need to lead the students, need to play a leading position in each teaching link, and the students are the main body of the teaching link. In order to better mobilize students ‘learning enthusiasm, it is essential to use the current high-quality information teaching platform to improve students’ acceptance of knowledge, and mixed teaching. Therefore, it is necessary to implement the teaching concept of “students as the main body, teachers as the leading, organic combination of online learning and classroom teaching”.

Second, the teaching assumption is that before carrying out all the actual teaching work, analysis and research should be carried out. Different learners, different learning subjects and different teaching environments will have a great impact on the teaching process. Therefore, environmental assumptions should be made in advance in the pre-class design, and the classroom environment, classroom links, participation degree and other links should be anticipated in advance. The teaching hypothesis can be realized mainly through the following steps: First, determine the teaching objective. Before designing the teaching hypothesis, the teacher must clearly understand his teaching objective and determine the learning outcome that the students need to achieve. Second, collect data. Teachers can collect data about students’ learning through classroom observation, questionnaire survey, students’ works, etc. Thirdly, analyze the data. Teachers should carefully analyze and interpret the collected data in order to find out the problems and deficiencies in students’ learning. Fourth, analyze the results. Teachers should adjust the teaching strategies according to the data analysis results and problems. Through teaching hypothesis, students’ learning situation can be better understood in teaching activities, so as to improve the teaching effect. At the same time, teachers can further improve their teaching strategies by constantly verifying and adjusting assumptions, so as to make teaching more scientific and effective.

Third, for the teaching work have a certain understanding, the next step is to carry out the actual teaching process, professor, teaching process is divided into “drive — promotion — evaluation” three parts, drive, which means prompted the teaching orderly and efficient motivation, mainly students desire for knowledge, prompted the teachers for the development of new resources and new data. And promotion part, is in the actual teaching work should be how to operate, online, after class before class, a combination of motivate students, through some multimedia teaching resources, such as English video, English dialogue, English speech, English material reading to listen, say, read, write four modules for training. Finally, in the after-class evaluation position, because there is a whole process of learning record online, so the traditional “examination-only theory” is avoided. All the performance in class and after class can be included in the assessment scope, and the offline examination part is added, so as to fully understand the students’ learning situation.

3. Introduce the POA theory into the bilingual teaching of accounting major

In the process of constructing a bilingual teaching system, a key problem is how to balance the integration of bilingual teaching and subject knowledge. Therefore, it is necessary to formulate corresponding teaching plans for students at different levels and stages, pay attention to the combination of theory and practice, and encourage students to participate in classroom interaction and case analysis, to better master bilingual teaching elements and professional knowledge of accounting.

First, establish a good teaching philosophy. Before setting the teaching concept, it is necessary to clarify the core values of teaching and educating people, which can guide the behavior and decision-making of teachers. In addition, students’ needs need to be analyzed. Teachers should understand students’ needs and background so as to better meet their needs. Then, teachers should set clear, practical teaching objectives so that students can truly master knowledge and skills and develop correct values. And according to the needs of students and teaching objectives, choose appropriate teaching methods, such as lectures, seminars, case studies and so on. It is necessary to put an end to the teacher-dominated classroom, to integrate students into the course through various means, to achieve the student-dominated, teacher-led, online learning and classroom teaching organic combination. In the teaching process, we should pay attention to the feedback of students and adjust our teaching methods and methods in time. Finally, we should constantly reflect, summarize and improve the teaching methods and methods in order to improve the teaching effect and students’ learning experience.

It is of great significance to construct bilingual teaching system of accounting specialty for the development of modern higher education. With the increasing trend of globalization, more and more enterprises and institutions need to have the ability of cross-cultural communication and exchange. In this context, students majoring in accounting need to master accounting knowledge and skills under the background of multiple languages and cultures to adapt to the increasingly complex and diversified international market environment, such as understanding and mastering IFRS. Therefore, when training talents, colleges and universities are in line with international standards in English, and improve and establish relevant courses for international accountant certification in the original curriculum system, such as ACCA. Take ACCA as an example. If you want to obtain the international certified public accountant qualification, you need to complete more than 10 courses, including financial accounting, management accounting, financial management, tax law, audit and other related core professional courses, which has formed a certain knowledge system. If the original curriculum can be combined with the international certification examination curriculum, it will certainly improve the talent training program. While strengthening academic education, it can also cultivate students’ international technical qualifications, which will be of great help in the future job hunting and employment.

Second, make good teaching assumptions. First of all, it is necessary to develop a good curriculum outline, including core concepts and skills, practical cases and exercises, as well as the bilingual teaching elements throughout the whole course. For the course setting, the course content and structure should be designed according to the teaching objectives. The core courses of accounting majors can be classified,

and then sorted according to the degree of difficulty and relevance. For bilingual teaching, explanations of vocabulary and grammar can be provided before each topic or unit, so that students can better understand professional terms and concepts. In addition, appropriate bilingual textbooks need to be selected so that students can understand and master accounting knowledge in different language environments. Students can choose textbooks with bilingual annotation or translation, and relevant case analysis and practice questions are introduced to help students better master knowledge and skills. In order to better teach relevant knowledge, bilingual teaching training is needed to provide teachers to ensure that teachers master the skills and knowledge needed to implement bilingual teaching.

Third, design the teaching process. First, determine the teaching objectives, clarify the content, skills and attitudes that students should master, and formulate the corresponding evaluation standards. For example, students need to master basic financial knowledge, understand the composition and analysis methods of financial statements, and be able to independently complete accounting practice operations. Secondly, a variety of evaluation methods are formulated, including examinations, papers, reports, group projects, etc., and evaluated according to the teaching objectives and curriculum setting, so as to timely feedback students' learning performance and results at each stage. Case teaching is a very important method in accounting professional teaching. In the case of bilingual teaching, both Chinese and English cases can be arranged, so that students can have a deep understanding of the mechanism and principle behind the case in both language environments. In addition, group discussion is an effective way to promote students' oral communication. In the case of bilingual teaching, students can be divided into Chinese and English groups according to their language level, so as to help each other through discussion to improve their language level. Finally, regular testing and evaluation can help students to understand their own language level and mastery level. In the case of bilingual teaching, both Chinese and English tests can be conducted to test students' mastery of concepts and knowledge in different language environments.

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