

The Practice of SPOC in Accounting Teaching in Undergraduate Colleges

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Abstract

Accounting courses have the characteristics of strong practicality and application. The teaching method of SPOC can give full play to students' motivation, and SPOC teaching has the characteristics of personalized service, which can better answer students' questions and help them master theoretical knowledge and improve the knowledge system. The teaching reform combining SPOC teaching and practical teaching can strengthen students' understanding of theoretical basic knowledge, cultivate students' hands-on ability and team cooperation ability, and play a role in better cultivating application-oriented talents.

Keywords

SPOC; Applied University; Teaching Research.

1. Background

SPOC (Small Private Online Course), which combines the online function of MOOC with traditional teaching mode, forms a new hybrid teaching mode. In SPOC, Small means that the size of students taking the course is generally limited to a few dozen to a few hundred, while Private means that students taking the course must meet the admission requirements of the SPOC curriculum. Therefore, SPOC is a course on the Internet for those who meet certain criteria within a certain scale. The current SPOC mode is mostly used for teaching college students, which is a hybrid teaching mode combining classroom learning and online learning. In recent years, accounting courses in major universities in China have also started to adopt SPOC teaching mode, which has significant advantages in improving teaching quality and increasing students' interest. However, how to combine accounting teaching with SPOC and give full play to the teaching advantages of SPOC has become an urgent problem to be solved. Therefore, how to use SPOC teaching mode to achieve better teaching effect becomes the focus of research.

Applied undergraduate colleges and universities are undergraduate institutions of higher education that aim to cultivate and deliver application-oriented talents to society, as opposed to research-oriented colleges and universities. Applied undergraduate education belongs to the nationally recognized undergraduate tier of applied education, which is an important part of higher education in China. It is not equal to general undergraduate and not equal to general specialized higher education. There are many differences between applied undergraduate education and general undergraduate education. General undergraduate mainly focuses on scientific research teaching, supplemented by practical operation, mostly in comprehensive universities, focusing on students' ability in academics, and knowledge is more limited to theories in books. Applied undergraduate mainly combines current economic and social development, with practical operation as the main focus and theoretical knowledge as a supplement, mostly in engineering universities, focusing on students' ability in a single technology, with knowledge more limited to the actual operation of the technology; general

undergraduate mainly has a wide range of relative development fields and expansion, but the school does not focus on many disciplines, conducts academic research on a single discipline and writes report papers to enhance the school's influence in the country and even in the world. The applied bachelor's degree mainly offers not many majors, training students to study technically and write design proposals to improve the school's professional and technical skills. Applied bachelor's degree is mainly for high school graduates, and some provincial undergraduate colleges and universities, together with national model higher vocational colleges and universities and large national backbone enterprises, will jointly pilot the cultivation of applied undergraduate talents to meet the needs of social and economic development. The training of applied students requires that the professional knowledge and skills taught by the school should meet the needs of the production line and social practice, so as to achieve the training effect that applied students can directly work on the production line after graduation, and are required to be able to solve the relevant problems in the actual operation of enterprises.

Due to a series of drawbacks in the traditional accounting teaching, in the traditional teaching mode, the teacher is the main body of the teaching, and the teaching content, teaching progress and teaching evaluation of a course are determined by the teacher, which leads to the students' boring theoretical knowledge and easy to produce Psychology of boredom. With the further popularization of information technology, modern information technology can be integrated in the teaching process to improve teaching methods. MOOC came into being, SPOC is an evolution form developed on the basis of MOOC. MOOC completes teaching activities in the form of online throughout the whole process, while in SPOC, teachers mainly use a combination of online and offline methods, adopting a mixed teaching method, and students learn independently with the help of the network platform. The main teaching process of SPOC is: according to the syllabus, teachers regularly publish video teaching materials, assign homework and organize online discussions every week. Guided by the study list, students complete video viewing, assignments, and discussions according to time points. In the classroom, teachers conduct classroom lectures, handle online course Q&A, and conduct classroom tests. SPOC leverages MOOC technology to support teachers in directing their time and energy to higher-value activities such as discussions, task collaboration, and face-to-face interactions. The distribution of student differences in MOOCs is significantly higher than that of SPOCs, which can screen and segment students through entrance exams, placements, and more. Students come from a wide range of regions, with different ethnic groups, religious beliefs, different ways of thinking, and different emphasis on observation problems. These may generate some sparks in some MOOCs that emphasize communication between students, and even give teachers Some inspiration. However, if the difference between students is too large, it will be more difficult to achieve a good teaching effect-because the course is most suitable for a certain part of students. Focus on caring for the best and worst students to a lesser extent. SPOC is a hybrid teaching model that combines physical classroom and online education, which not only combines the advantages of MOOC, but also makes up for the shortcomings of traditional education. When designing SPOC teaching, it should be noted that the online teaching platform is only the carrier of knowledge transfer, and classroom teaching is the key to consolidating teaching effect and mastering the teaching rhythm. In the commonly used blended teaching structure, teaching is mainly divided into two parts, one part is online learning, SPOC learning part, and the online teaching platform can add teaching videos, auxiliary teaching resources, examination questions, cases, textbooks and other content; the other part It is a classroom teaching that has been upgraded from the traditional classroom. Under the guidance of the teacher, the students completed the online learning first, then completed the tasks assigned by the teacher, and finally took the physical classroom to share and discuss. The advantage of this structure is that the initiative and depth

of students' professional learning are enhanced, and at the same time, comprehensive abilities such as logical thinking, teamwork, and communication can be trained.

2. The Advantages of SPOC

2.1. SPOC Can Personalize Teaching and Learning to Suit Your Needs

SPOC can provide personalized content and improve the quality of teaching and learning. By limiting the size of students and setting access conditions, students have similar knowledge backgrounds and information needs. With a smaller ability gap between students, teachers can teach in a targeted manner and provide more relevant teaching content and teaching methods, allowing the course to be closely aligned with students' needs, which not only improves students' interest in learning but also facilitates teachers' classroom management, and largely solves the problem of low pass rate of MOOC and improves teaching quality. The SPOC's limitation on the number of students allows teachers to better allocate to audited learners and to carry out targeted teaching.

2.2. Innovative Hybrid Teaching Mode

SPOC is an innovative teaching model that allows teachers or teams of teachers to be more flexible in their use of video and to use existing resources and platforms to support classroom teaching. The SPOC uses an "online + offline" teaching model, allowing teachers to return to the classroom and become the true master of the classroom. Before the class, teachers are the learners and integrators of the course, integrating various online and physical resources according to students' needs, and pooling the efforts of the teaching and research team to complete the construction of online resources. In the classroom, teachers are the organizers and guides of the course, organizing group workshops for students, providing them with individualized guidance at any time, and solving related problems. The SPOC teaching model has stimulated teachers' teaching enthusiasm and increased the vitality of the classroom.

2.3. Teaching Evaluation is More Reasonable

According to the planning of curriculum standards and syllabus, the final examination of accounting courses generally adopts the assessment method of closed-book written examination, and the content of the examination paper is based on the theoretical knowledge of the books. This results in students' understanding of book knowledge is very weak, and the mechanically memorized knowledge will soon be forgotten over time, which affects the systematic learning of subject knowledge. In the process of assessment, the traditional assessment method has many drawbacks, and we should make appropriate reforms to the assessment method in the light of the actual situation. In addition to this type of interaction, SPOC can be extended in terms of interaction and depth of interaction through "face-to-face" teacher-student interaction. Compared with MOOC, the SPOC classroom combines the evaluation mechanism of traditional teaching mode and online teaching mode.

3. Application of SPOC in Accounting Teaching

3.1. Strengthen the Independent Study before Class

Under the SPOC teaching mode, the pre-class session includes watching videos, learning system knowledge, and completing online tests, etc. The class session is mainly for reviewing and deepening prior knowledge. In the pre-class session, students can be flexible according to their understanding and acceptance. For the key and difficult contents of the course, they can focus on learning, repeat learning, online consultation and record thinking to avoid the differences in knowledge digestion and absorption caused by the same classroom progress due to the

differences in students' learning ability. Students are encouraged to find information on their own on topics related to the accounting knowledge system and analyze the information materials found to provide guided instruction on students' accounting knowledge. This means that the disadvantages of traditional teaching are circumvented and the teaching atmosphere is enlivened. Before the lecture, the teacher should update the teaching content according to the accounting practice in addition to preparing the lecture according to the textbook. And in the course of course preparation, design some modules to provoke students' thinking and inquiry and inspire them to discover problems, think about problems and solve problems independently after class, so as to cultivate students' ability of independent observation and analysis to solve problems.

3.2. SPOC Hybrid "Online + Offline" Teaching

Traditional offline teaching mainly adopts the lecture class method. Lecture is the most classic and common way for teachers to transfer knowledge, but the lecture method also has a lot of defects, especially this kind of course has more theoretical knowledge, class time is tight, both to complete the teaching plan and to let students understand and master the accounting bookkeeping system, often evolved into the teacher is constantly explaining the knowledge points, but students feel bored. Accounting course knowledge includes double-entry bookkeeping, accounting for assets, accounting for liabilities, etc. The content is very complicated. Most of the teaching materials used in universities today focus on theoretical knowledge, but lack practical knowledge related to the actual needs of society, which cannot meet the needs of career guidance and practical training for students. In addition, the single lecture method will make students have a nebulous feeling of theoretical knowledge.

In the SPOC teaching session, the teacher organizes students to discuss the key points and difficulties in class on the one hand, and is responsible for solving and summarizing the difficult problems raised by students on the other. Through such classroom teaching sessions, teachers not only help students to systematically sort out knowledge points, but also help them to internalize them. In the classroom, the teacher can arrange students to discuss a hot topic of accounting in groups, so as to increase students' enthusiasm for learning accounting courses and enhance teaching interaction. The teacher can also introduce some hot issues related to the course into the classroom, organize students to analyze and discuss, and change the traditional mode of theory indoctrination. Students can express their views through discussions and debates in the classroom, and teachers can help them analyze and sort out the issues so as to reach correct conclusions. The active participation of students in the classroom can deepen their understanding and impression of knowledge, thus achieving a better absorption effect. For different trading varieties such as futures, options, funds, etc., special trading software can also be selected to explain and learn to enhance students' perceptual understanding, so that students can deepen their knowledge and understanding in the process of learning, and strengthen their hands-on ability and practical ability.

3.3. Construct the Evaluation Method of SPOC in Accounting Courses

In the traditional teaching process, the evaluation of students' learning effectiveness is basically conducted through test papers. This evaluation method focuses on examining students' mastery of theoretical and academic knowledge. The SPOC mode is different from the traditional teaching mode in terms of assessment content, assessment form, and assessment criteria, etc. The SPOC mode assessment can use a combination of multiple assessment methods to examine students' various abilities, score all aspects of students through the modular assessment method, and finally calculate the comprehensive The SPOC model is a combination of multiple assessment methods. This way of assessment takes into account all aspects of the student's ability and no longer only evaluates the student's ability through closed-book exams. Accounting is a course with high practical requirements, therefore, practical assessment is an

essential part of teaching. In the process of assessment, teachers can make full use of laboratory resources and simulate the real accounting bookkeeping environment with the help of accounting teaching software.

3.4. SPOC Teaching is Closely Integrated with the Frontier of Practice

In the traditional teaching method, the theoretical teaching still occupies the main body in accounting teaching, the practical teaching content is relatively weak, and the teaching links are relatively scattered. Emphasis on knowledge over ability, emphasis on theory over practice, overemphasis on the teaching of theoretical knowledge, ignoring the practical aspects. The teaching reform in colleges and universities is often talked about more about the reform of teaching methods, teaching conditions and teaching means, but less about the reform of teaching content itself. Especially for accounting teaching, the reform of teaching content lags behind the requirements of accounting practice. Accounting is a subject with strong theoretical and practical nature. If conditions permit, it can make full use of resources inside and outside the school, increase investment to establish an on-campus simulation laboratory, so that students can simulate real-time practical work scenarios on campus. , to deepen students' understanding of accounting knowledge and improve students' practical application ability. Teachers can make innovations and breakthroughs in the application of SPOC classrooms in teaching methods, and can introduce cutting-edge and representative cases related to teaching content in the teaching process, which can greatly improve students' interest in learning and deepen Students' identification, understanding and mastery of knowledge points. In the teaching process of accounting courses, online teaching methods can also be integrated, and the latest information in accounting in the process of economic development can be instilled into students through pictures, videos, comments, etc., so that students can understand accounting in a timely and comprehensive manner. The cutting-edge information not only updates the teaching content, but also enables students to have a comprehensive understanding of the development of accounting and the emergence of hot issues, which can better improve students' ability to recognize problems, understand problems and solve problems.

4. Conclusion

SPOC teaching mode is a new teaching method that has emerged in recent years in combination with information technology, and it has a wide application space in applied undergraduate universities. The SPOC teaching mode uses online teaching resources, so that students can arrange their learning process according to their own situation, and the teaching resources of SPOC teaching mode can often attract students' attention. Students can watch the video at their own pace, repeat the knowledge points they do not understand, or seek help from the teacher through chat software; on the other hand, the lecturer introduces some hot issues related to the course into the classroom and organizes students to analyze and discuss them, changing the traditional mode of theory indoctrination. Students express their opinions through discussions and debates in the classroom, and the instructor helps to analyze and sort out the issues so as to draw correct conclusions. The active participation of students in the classroom can deepen their understanding and impression of knowledge, thus achieving a better absorption effect. Through the above analysis, SPOC teaching mode is applicable in accounting courses which are highly applied and can improve the teaching effect of accounting courses.

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