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Practice of Flipped Classroom Teaching Mode in College Accounting Teaching

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Abstract: This paper explores in detail the application value of flipped classroom teaching mode in accounting teaching in colleges and universities. Then, based on the current situation of accounting teaching in colleges and universities, it sorts out the shortcomings existing in the practice and application of flipped classroom teaching mode. Then, based on the problems, four strategies are proposed, namely paying attention to preview preparation, increasing the proportion of practical training courses, increasing attention and creating a good atmosphere. The aim is to promote the effective application of flipped classroom teaching mode in college accounting teaching.

Keywords: Flipped classroom; Colleges and universities; Accounting teaching; Practical application

Introduction

In today's digital and information age, flipped classroom teaching model, as an emerging teaching method, reverses the process of knowledge imparted and internalized, allowing students to learn basic knowledge independently after class, while focusing on interaction, discussion and practical application in class. This teaching mode can not only stimulate students' learning initiative and enthusiasm, improve students' independent learning ability and problem-solving ability, but also help cultivate students' teamwork spirit and innovative thinking. Based on this, the paper probes into its practical application in college accounting teaching has practical significance.

1. Value analysis of flipped classroom teaching mode in accounting teaching in colleges and universities

1.1 Reconstruction of teacher-student relationship

In the traditional accounting teaching in colleges and universities, teachers are often imparted knowledge, while students are passive recipients. The flipped classroom teaching mode breaks this one-way knowledge transfer mode and reconstructs the teacher-student relationship. In the flipped classroom, the teacher is no longer the master of the classroom, but the guide and facilitator of student learning. Students learn basic knowledge independently by watching teaching videos and reading relevant materials before class. In class, they deepen their understanding and application of knowledge by interacting with teachers and classmates, discussing problems, completing projects and other activities. This teaching mode enables teachers to pay more attention to students' individual differences and learning needs, and provide students with more personalized guidance and help. At the same time, students can participate in the learning process more actively and establish a more equal, democratic and harmonious relationship with teachers^[1].

1.2 Change the way students learn

Flipped classroom teaching mode changes students' learning mode from passive acceptance of knowledge to active inquiry. In traditional teaching, students usually listen and take notes in class, and finish homework after class for review and consolidation. This way of learning often leads to students' insufficient understanding of knowledge and lack of independent thinking and problem-solving ability. In flipped classroom, students learn basic knowledge independently before class, and understand and master knowledge through their own thinking and exploration. In the classroom, students solve the problems encountered in the process of independent learning through interaction and cooperative learning with teachers and classmates, expand their thinking and improve their ability to apply knowledge. This kind of active learning can stimulate students' learning interest and enthusiasm, cultivate students' independent learning ability, innovative thinking ability and teamwork ability, and lay the foundation for students' lifelong learning.

2. Shortcomings in the practical application of flipped classroom teaching model

2.1 "Flipped classroom" application materials are out of step with the development of The Times

When flipped classroom teaching mode is applied in college accounting teaching, some teaching materials are not updated in time and

are out of step with the development of The Times. Regulations, standards and business practices in the field of accounting are constantly changing, and some existing teaching videos, case studies and other materials fail to reflect these changes in a timely manner. As a result, the knowledge acquired by students in the learning process is not accurate and practical enough, which affects their grasp of the latest accounting knowledge and the cultivation of application ability.

2.2 The number of practical training hours is relatively small, and students lack sufficient time

Practical operation is very important for accounting students, but in the practical application of flipped classroom, practical training hours account for a relatively small proportion. After learning theoretical knowledge independently before class, students lack enough classroom time for practical operation and case practice. This makes it difficult for students to quickly transform the theoretical knowledge they have learned into practical operation ability, and they cannot really master the processing process and methods of accounting business, which is not conducive to the cultivation of students' practical ability and ability to solve practical problems^[2].

2.3 The teaching environment is not ideal, and sometimes it lacks application feasibility

The effective implementation of flipped classroom teaching mode requires the support of certain teaching environment, but in practical application, the teaching conditions of some universities can not meet the demand. For example, the lack of a stable network platform, aging multimedia equipment, teaching software update is not timely and other problems, affecting the playback of teaching videos, the effect of online communication and students' learning experience. In addition, some teachers and students have a low acceptance of the new teaching mode and lack of corresponding technical training and support, which also limits the application feasibility of flipped classroom teaching mode to a certain extent.

3. Feasible strategies to give play to the advantages of flipped classroom teaching mode in accounting teaching in colleges and universities

3.1 Pay attention to the preparatory process

In order to ensure the smooth implementation of flipped classroom teaching mode, teachers should attach great importance to the preparatory process. When designing preview tasks, it is necessary to clarify the learning objectives, decompose complex knowledge points into small modules that are easy to understand, and provide relevant learning resources, such as teaching videos, reading materials, online tests, etc. At the same time, teachers can interact with students through the online platform, timely answer students' questions in the preview process, understand students' learning progress and mastery, and make full preparation for classroom teaching.

3.2 Increase the proportion of practical training courses

In order to improve students' practical ability, colleges and universities should appropriately increase the proportion of accounting practical training courses. In the practical training course, the teacher can design real accounting business scenarios and let the students perform simulated operations in groups, such as preparing accounting vouchers, registering accounts, preparing financial statements, etc. Through practical operation, students can have a deeper understanding and grasp of accounting knowledge, improve business processing ability and team cooperation ability. In addition, the school can also cooperate with enterprises to establish internship bases to provide more practical opportunities for students, so that students can exercise themselves in a real working environment and accumulate practical experience.

3.3 Raise attention to flipped classroom

Schools and teachers should pay more attention to flipped classroom teaching model and strengthen its research and application. Schools can organize teachers to participate in relevant training and seminars, learn advanced teaching concepts and methods, and understand the latest development of flipped classroom teaching mode. At the same time, teachers are encouraged to carry out teaching reform practices, explore flipped classroom teaching models suitable for the characteristics of our students, and give corresponding policy support and rewards. Teachers themselves should constantly update their teaching concepts, actively try new teaching methods, and improve their own teaching level and professional accomplishment^[3].

3.4 Create a good atmosphere for flipped classroom application

Creating a good teaching atmosphere is crucial to the successful application of flipped classroom teaching model. Schools should strengthen publicity and promotion, so that teachers and students can fully understand the advantages and characteristics of flipped classroom teaching mode, and improve their acceptance and participation. At the same time, a perfect teaching evaluation system should be established to conduct scientific and comprehensive evaluation of teachers' teaching effects and students' learning outcomes, and timely feedback evaluation results to promote the continuous improvement of teaching quality. In addition, the school can also organize and carry out various teaching activities, such as teaching competitions, excellent cases, etc., to stimulate the enthusiasm and creativity of teachers and students, and create a good teaching atmosphere.

4. Conclusion

To sum up, flipped classroom teaching mode plays a role in the accounting teaching of colleges and universities, which can reconstruct the relationship between teachers and students and change the learning style of students. Although the teaching model has some shortcomings in practical application, it can give full play to its advantages by paying attention to the preparatory process, increasing the proportion of practical training courses, increasing attention to flipped classroom, creating a good atmosphere and other strategies to provide strong support for cultivating high-quality accounting professionals.

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