Research on Application of SPOC Model of Open Accounting Education Based on Computer Technology

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Abstract. SPOC is a kind of advanced teaching mode which transforms the traditional one-to-many and single teaching mode into a mixed mode of resource sharing, discussion and feedback, which can greatly improve the teaching efficiency through the modern network platform. Financial accounting is the core course of Finance and taxation. The traditional solidified teaching mode seriously restricts the improvement of teaching effect. Small-scale SPOC network teaching has played a positive role in teaching, such as changing teaching concepts, improving teaching methods, strengthening teacher-student interaction, improving teaching quality and so on. Firstly, this paper uses computer technology to analyse the feasibility of SPOC model in open accounting education. Then, this paper puts forward some problems. Finally, some suggestions are put forward.

Keywords: SPOC Model, Open Accounting Education, Accounting Talents, Computer Technology

1. Introduction

As the main force of training high-level accounting talents, Chinese colleges and universities have sent a large number of accounting professionals to the society, which has made remarkable contributions to the country’s economic construction. However, with the deepening of China’s economic reform, the professionalization and subdivision of accounting talents in all walks of life are increasingly demanded. How to adapt to the development trend of society has become the main difficulty of accounting teaching. In recent years, with the application of information technology such as cloud computing, big data, smart classroom, the classroom teaching environment in Colleges and universities has been completely improved, and the classroom teaching mode has been strongly impacted. SPOC (Small Private Online Course) is put forward after MOOC. It is a small-scale online classroom teaching mode that integrates online teaching platform and physical classroom teaching, including online media teaching environment, online media teaching tools and teaching management. Compared with the popularity and openness of MOOC, SPOC emphasizes accuracy and professionalism. Based on MOOC, SPOC hybrid teaching mode overcomes the lack of interaction between teachers and students in MOOC teaching mode, which is relatively separated from the problems of teaching and learning. Through the combination of online and offline, SPOC provides students with more alternative learning modes. Students can learn by themselves online, discuss with teachers online and face the opportunity of communication with teachers’ offline. Compared with the traditional teaching mode, SPOC teaching has changed the original teacher’s mode and student’s learning mode.
2. **Feasibility analysis of accounting SPOC**

2.1. **SPOC meets the teaching requirements of accounting major**

From the nature of accounting major, the course is practical, theoretical and operational. By introducing the concept of SPOC into accounting courses, we redistribute the teaching time. Through the organic combination of online learning and classroom learning, we extend classroom learning to students’ spare time. Therefore, curriculum learning is no longer limited by time and space, which makes efficient use of teaching resources. Under this mode, the teaching of courses can be divided into two stages: on-class and off-class. In class, the teacher is the organizer of the discussion, the instructor of the homework and the interpreter of the questions. After class is the stage of students’ self-study. The learning content mainly comes from teachers’ courseware, collected teaching resources, published teaching tasks and teaching videos. The classroom has become an interactive place between students and teachers. Teachers can have more time to observe, guide and help students. In addition, SPOC can avoid the formalization and procedural teaching of courses. Students in SPOC through a variety of simulation training operation training, which allows them to have more training operation opportunities. However, students’ knowledge construction is also generated in practice[1].

2.2. **Accounting major can adapt to SPOC teaching characteristics**

According to the characteristics of SPOC, in the teaching of accounting courses, SPOC is more suitable for practical, operational and applied teaching content. The practicality and applicability of accounting courses are obvious. These characteristics of accounting specialty are very consistent with the essence of SPOC, which provides the possibility of implementing SPOC in accounting specialty courses. In the traditional teaching of accounting major in Colleges and universities, most teachers just can complete the theoretical part of the explanation. In terms of curriculum practice, there are relatively few training arrangements for teachers. Based on the teaching of accounting courses, many students lack the experience and basic knowledge of accounting practice in their study of accounting. At the same time, it is difficult for some students to fully understand and master the basic accounting theories and methods. Too much theoretical teaching will affect the actual teaching effect of the course. In the implementation of SPOC, the teaching mode of SPOC is mainly divided into two stages: in-class and after-class. In class, the teacher is the organizer of the discussion, the instructor of the homework and the interpreter of the questions. However, after class is the stage of students’ self-study. The learning content mainly comes from teachers’ courseware, collected teaching resources, published teaching tasks and teaching videos. Through this method, we can change the traditional teaching mode, such as insufficient class hours, students’ lack of autonomy and so on, which has a very important role in promoting[2].

3. **Problems in accounting teaching**

A total of 1000 questionnaires were issued, and 961 questionnaires were valid, with an effective rate of 96.1%. The specific analysis is as follows.

3.1. **Lower students’ interest in learning**

Learning interest plays an important role in students’ learning knowledge. In the teaching of teachers, most of them say that teachers still adopt the "cramming" teaching mode, even though it is widely used in multimedia nowadays. PowerPoint software is popular and applied by teachers because of its simplicity and versatility. However, most of the courseware or videos in class are attached with books. Many courseware content is rigid, even the original copy and paste of the book content. These phenomena are not enough for the systematic arrangement of knowledge. The content is not in line with the characteristics of secondary vocational students. For students, modern teaching is a new form of "chalk + blackboard” mode, which is difficult to mobilize students’ enthusiasm for learning. According to the survey results, the main problems of students’ low interest are duck-filling teaching model and single student learning form, accounting for 70.7% and 61.8% respectively. The details are shown in figure 1.
3.2. The teaching content is not systematic

The focus of SPOC online course construction is not resources, but teaching organization and design. Through scientific organization, students can make rational use of teaching resources, which will arouse students’ interest. By motivating students to think actively, schools can achieve teaching objectives. Accounting SPOC course is rich in resources, but it lacks systematicness. According to the survey results, the main problems of SPOC platform are unsystematic teaching content and blurred center of gravity, accounting for 63.8% and 53.4% respectively. The details are shown in Figure 2[3].

4. Accounting open SPOC course design

4.1. Online course design

First, prepare resources. Professional online course platform provides a variety of functions, such as video materials such as micro-lessons, online assignments or tests and corrections, related links, online question answering and courseware teaching plans. Colleges and universities can upload relevant information for students to use according to their own needs. Choosing a good platform will be more conducive to the construction of accounting SPOC online course. Second, teaching design. We need to inform students of the aims, priorities and difficulties of teaching. Before students learn online, we should inform the purpose, key points and difficulties of teaching through corresponding channels. In the teaching organization, we should suggest throwing the problem to the students[4]. Through case teaching method, teachers can introduce it into the course content. In accounting SPOC, we can set up questioning links to guide students to achieve learning objectives step by step. Third, independent inquiry. We can further deepen the content of accounting SPOC. By asking students to explore themselves, we can find answers. If, in the follow-up examination, found that they did not achieve the teaching purpose, students can independently explore and solve problems through the relevant website links. Fourth, independent testing. After learning, the students check themselves through the self-test module, which will find their own shortcomings. In the independent test, the test questions should be randomly generated, which will avoid repetition between students. After ensuring that students complete the test independently, we can guarantee the test effect. The answers to the test questions are hidden in accounting SPOC, teaching plan and other resources. If students fail to meet the requirements, colleges and universities
can force students to relearn. Fifth, online discussion. In the process of learning, students will get the harvest or problems, students can discuss module for discussion[5].

4.2. Off-line curriculum design

First, students ask questions. For the problems that can’t be solved by online discussion, students can put forward to their teachers in classroom teaching. Teachers can guide students to think according to their mastery of the situation, and finally give a definite answer. Secondly, student simulation demonstration. Under the condition that students master the theory, teachers can try to guide students to practice according to the description of accounting business. This will help students realize the transformation from theory to practice, from knowledge to ability. In this process, teachers should play the role of presiding over, guiding, coordinating and summarizing, which will encourage students to argue and discuss, and fully mobilize students’ initiative. Third, practice and summarize. Through the online course platform, students can operate exercises independently under simulated training conditions, which cultivates students’ ability to solve problems. General problems are solved by helping each other. Difficult problems should be solved under the guidance of teachers. Fourth, detection. Under the supervision of teachers, schools can test students’ learning results through the online course platform for practical testing[6].

5. Conclusion

The mixed teaching mode of SPOC has the characteristics of flexibility and diversity. SPOC accounting teaching not only retains the pertinence and restrictive advantages of traditional teaching mode, but also breaks through the predicament of traditional teaching mode, which effectively improves the teaching effect. At the same time, by combining with computer technology, it can improve students’ learning enthusiasm and realize the reform of student-led teaching mode. In addition, the situation of different schools and the characteristics of students are different. Therefore, in the future concrete practice process, we need to combine the actual environment to improve constantly, and actively use computer technology as an auxiliary tool, which will continue to enhance the effectiveness of our teaching reform.

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