

# Application of online and offline interactive teaching mode in financial accounting teaching in Colleges and Universities

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**Abstract:** with the comprehensive implementation of the Information Education 2.0 action plan, the online and offline interactive teaching mode has become an important trend of the current university education reform. In view of the impact on the current teaching system of financial accounting, the imbalance of teaching structure, and the lack of coordination in the proportion of courses, colleges and universities also need to deepen the application skills of online and offline interactive teaching mode, so as to meet the learning needs of contemporary students and effectively improve the quality and efficiency of course education. In this context, this paper carries out research, analyzes the practical problems in the teaching of financial accounting in Colleges and universities, and puts forward the application strategy of online and offline interactive teaching mode in the teaching of financial accounting in Colleges and universities.

**Key words:** colleges and universities; Financial accounting; Online and offline; Interactive teaching

In the development process of information education, Internet + education has become the core way of the reform and upgrading of the university education system. Colleges and universities should grasp the development potential of the era of big data, promote the collaboration and linkage of online platform teaching and offline classroom teaching, and then build a new financial accounting talent training system to meet the needs of contemporary society for accounting talents. In this regard, colleges and universities should rely on the functional advantages of the online and offline interactive teaching mode, give full play to the role of online teaching tools and platforms such as micro class, MOOC and flipped classroom, and create a new financial accounting teaching system with open and interactive online autonomous learning and in-depth interaction of offline practical training for students, so as to realize the reconstruction and upgrading of the talent training system.

## 1. Practical problems in the teaching of financial accounting in Colleges and Universities

### 1.1 Online teaching has a great impact on the traditional teaching mode

In the context of the Internet era, big data, cloud computing and other technologies are gradually applied to the information-based teaching system, which provides students with more abundant resources, more convenient forms and more targeted online teaching platform services. The traditional financial accounting teaching is mainly based on classroom teaching, which not only has limited teaching time, but also the interaction between teachers and students is limited by time and space, which makes the knowledge and skills accepted by students relatively limited, which can not show students' personalized needs, and it is difficult to expand students' accounting management ability, accounting skills and other literacy. At the same time, in the process of the integrated development of information technology and education and teaching, the financial accounting industry is also developing towards informatization and digitization. At present, the demand standard of society and enterprises for financial accounting talents is further improved. Students must master perfect computerization skills, network management skills, computer application skills and various software and hardware operation skills, In order to obtain the corresponding position approval. This makes it difficult for the traditional classroom teaching of financial accounting in Higher Vocational Colleges to achieve the above teaching objectives. Therefore, online teaching has a great impact on offline teaching. The increasing demand for online courses from students forces universities to carry out teaching reform in order to create an online and offline interactive teaching mode, Let online platforms and offline courses form a synergistic and promoting relationship.

### 1.2 Imbalance of online and offline mixed teaching structure

At present, some colleges and universities are aware of the importance of online and offline mixed teaching, and gradually begin to build online teaching platforms to divide the financial accounting course into online and offline parts, providing students with more learning space and independent choice. But in practice, there are still problems in Teachers' emphasis on online and offline teaching structure. Because most financial accounting teachers are used to the traditional form of classroom teaching, they lack the ability to apply and manage the network platform. On the one hand, it is difficult to give full play to the resource advantages and convenience characteristics of the online platform. On the other hand, there is a lack of perfect online course management system and mechanism, which makes students' online learning formalized, It even has a certain negative impact on the long-term development of students.

### 1.3 The proportion of theory and practice of financial accounting course is not coordinated

The course of financial accounting not only requires students to master rich knowledge base, but also requires students to have corresponding working skills and software and hardware operation ability. However, the current financial accounting course focuses more on theoretical teaching, while students' practical training activities are less. This makes students have a solid knowledge base in the learning process, but their practical ability is relatively weak, resulting in problems such as single understanding and fixed thinking. It is difficult to establish contact with reality when thinking and solving professional problems, which has become one of the factors affecting students' employment development. Based on this, teachers also need to deepen the online and offline interactive teaching mode, and provide students with space and environment for independent training and practice with the help of online platforms, so as to achieve the coordinated setting

of theoretical and practical courses and meet the employment needs of students.

## **2. Application strategy of online and offline interactive teaching mode in College Financial Accounting Teaching**

### **2.1 Changing teaching concepts and strengthening teacher training**

In view of the current lack of online teaching awareness and ability of financial accounting teachers, colleges and universities should establish a teacher training mechanism, effectively change teachers' teaching ideas, promote the updating and optimization of teachers' education ideas, and then create conditions for the practice of online and offline interactive teaching mode.

First of all, financial accounting teachers should be urged to psychologically identify with the online and offline interactive teaching mode, so as to carry out the education theory training course of informatization teaching topic, and improve teachers' informatization teaching understanding, Internet + education concept and online teaching ability, so as to effectively overthrow the fixed mode of traditional offline teaching. Let teachers be willing to actively use the online platform to carry out interactive teaching, so as to continuously expand the teaching methods of financial accounting course. Secondly, online and offline interactive teaching skills and ability training courses should be established to improve the application level of teachers' software and hardware such as network resources and teaching platforms. At the same time, teachers should have the design and production ability of micro class and MOOC, which can realize the construction goal of financial accounting flipped classroom. In addition, colleges and universities should also establish teachers' teaching and research groups. On the one hand, they should organize teachers to regularly open teaching and research meetings to discuss online teaching methods and problem solutions. On the other hand, they should organize teachers to carry out activities such as topic research and lesson plan competition, further improve teachers' attention to online and offline interactive teaching mode, and gradually form new teaching habits.

### **2.2 Upgrade teaching management and optimize resource application**

Compared with the traditional classroom teaching mode, the advantage of online and offline interactive teaching is that it not only gives full play to the directness and face-to-face advantages of classroom teaching, but also can provide personalized course services for students with the help of the network platform, which can enable students to obtain richer financial accounting knowledge and skills, so as to achieve the effect of collaborative cooperation after class. However, in the process of teaching mode change, teachers also need to upgrade the teaching management mechanism to ensure that students can complete their learning tasks according to requirements and order under this mode.

First of all, in online teaching, students can record the problems found or doubts generated in autonomous learning activities. After self-study, they can use the online discussion area or teacher-student interaction area to give feedback. They can discuss and analyze online with their classmates, and then reach a consensus; You can also directly ask the teacher questions to get the corresponding explanations, so as to improve the students' experience and impression. Secondly, in the online and offline teaching link, teachers should take the key problems in the online link as the key content of classroom solutions, and thus establish pre-set questions, discussion links, project activities, task requirements and practical solutions, so as to achieve the effect of online and offline collaborative interaction. In this design, the problems found by students' online learning will be directly launched offline, and solved through students' independent discussion and cooperative practice, which not only improves the pertinence of the course, but also allows students to have a more profound learning experience. In addition, in order to ensure the orderly implementation of online teaching, colleges and universities should also establish a financial accounting teaching resource database to collect and sort out various resources related to financial accounting courses, such as knowledge, teaching cases, Study Case ppt, exam exercises, situational video, news hot spots, etc., so as to provide more support for students and teachers.

### **2.3 Construct online platform and adjust teaching plan**

The implementation of online and offline interactive teaching mode in college financial accounting courses must also rely on the support and assistance of online platforms. Colleges and universities can choose MOOC, nailing, Tencent classroom and other platforms to carry out online teaching planning, and can also independently build a teaching cloud platform to provide platform support for online teaching.

First of all, the teaching platform should establish a network connection with the school teaching resource database. When students and teachers carry out learning activities on the platform, they can directly use resources from the resource database. For example, teachers can select audio-visual resources related to financial accounting from the resource library when designing and producing micro class hours; For another example, students can also retrieve the training questions of a module or chapter of financial accounting from the resource library when they are self-testing. Secondly, the teaching platform should be equipped with perfect learning and management modules. First, extracurricular development courses should be provided for students. Teachers can make online courses according to the classification of financial accounting knowledge outside the courses, so as to provide resources for students with extended learning needs. Second, the teaching platform should provide students with theoretical learning, exercise exercises, bullet screen interaction, in class discussion and other modules, which not only allows students to have a complete learning process in online learning, but also strengthens the effect of students' online interaction, so as to shorten the relationship and distance between students. In addition, the teaching platform should also establish a data collection system to judge students' learning dynamics, habits and personality characteristics through big data according to their online learning records, so as to assist teachers in adjusting teaching design and curriculum plan and provide more targeted teaching activities for students.

### **2.4 Pay attention to interactive effect and update teaching methods**

The first key point of the online and offline interactive teaching mode is the integration and collaboration of online and offline teaching

activities, that is, through the observation, summary, judgment and information collection of online teaching activities, to provide help and guidance for the development of offline teaching activities, so as to improve the targeted effect of the course. The second key point is “interaction”, which requires teachers to highlight the effect of “interaction” in the teaching process of online and offline links, so as to activate the classroom atmosphere. In this regard, teachers need to change the traditional teaching methods, so that students can actively participate in the expression and communication.

First of all, in the pre class preview session, teachers can use the micro class video for design guidance, so as to help students establish their cognition of the financial accounting course in advance. In this link, the teacher should arrange preview tasks for students, require students to record the problems they find in the preview process, and share and exchange them through the discussion area after the preview is completed. Other students can actively participate in the comments or views they are interested in, so as to form the effect of Online interaction. Secondly, in the live online course, teachers should give full play to the advantages of the teaching platform. On the one hand, students should be encouraged to actively publish the barrage. When they encounter problems, fail to understand, or have different views, they can communicate and interact through the barrage. On the other hand, in online group cooperation activities, teachers can also organize students to establish a group voice room so that students can communicate with other students in the group through voice communication. In addition, in the practice teaching after class, teachers should organize interactive activities such as group discussions and achievement sharing meetings, so that students can find problems, summarize problems and solve problems themselves, so as to establish their dominant position.

#### 2.5 Improve the assessment form and pay attention to students' practice

Under the online and offline teaching mode, colleges and universities should also optimize and adjust the assessment form for the financial accounting course, so as to improve the students' practical skills. In this regard, teachers should establish a process evaluation system. On the one hand, they should make statistics on the performance and data of students' online learning, including the preview of micro class, problem discussion, and the enthusiasm of sending bullets. On the other hand, it is necessary to evaluate the results of students' offline practice training, including the enthusiasm of performance in the training process, the ability and quality of group cooperation, and the accuracy and effectiveness of the final results. In addition, teachers should also adjust the proportion of evaluation of theory and practice, especially to improve the proportion of evaluation of students' practical skills. Teachers can test students' ability to prepare bank tax bills and vouchers by creating simulated real economic business, and evaluate students' manual accounting ability and computerization ability respectively, so as to achieve a fair and objective evaluation effect.

### 3. Conclusion

To sum up, in the era of Information Education 2.0, the teaching reform of financial accounting major in Colleges and universities must aim at the integrated development of online and offline teaching, and then build an interactive teaching mode to create a new curriculum system for students' knowledge expansion, skills upgrading and quality improvement, so that students can complete their learning tasks through online and offline interaction, So as to obtain better development prospects.

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