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**Research on flipped Classroom Methodology Applied in
Accounting Fundamental Lectures**

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ABSTRACT

The guidelines for middle & long term reform and development on national education (from year 2010 to 2020)> (which will simply be referred as "the Guidelines" in this article) clearly stated that, our country will thoroughly move forward on the scientific development on the education industry with the touch on modernization, specifically, the involvement of information technology, in order to innovate our understanding and practice of education. Coming along side with the "internet plus" era, web and information technology was widely adopted and applied in various domains. Meanwhile, it provided the requisite background and support to put "the Guidelines" into practice. The flipped classrooms utilized the information technology and innovated the lecturing techniques, marking its instrumental significance for the improvement of the concept of teaching. Accounting Fundamental is the core module for the accounting major, it is essential for the study on its proceeding class modules. Applying flipped class concept into the "Accounting Fundamental", through its vivid tutoring technique, it could inspire student to be more pro-active towards learning. It also expands the studying space outside the classroom to an unlimited opportunity to enhance the effectiveness of learning. To summarize the arguments, introducing flipped classroom into "accounting fundamental" is a beneficial innovation in the education frontier.

INTRODUCTION

In the year of 2000, American researchers Maureen J.Lage, Glenn J. Platt and Michael Treglia for the first time introduced the research subject of flipped classroom in their published thesis-<Inverting the Classroom: A Gateway to Creating an Inclusive Learning Environment>. In the year of 2007, two chemistry teachers in Lincoln High School in the US, recorded audio enriched PPT slides and posted online for those students who missed their classes, it was the first attempt in practice of the flipped class method. The concept of flipped classroom was not unified in one statement in China, although it has been a general consent that flipped classroom transfers the initiative to students to engage the study process. Students should proactively watch the lecture video, study the fundamental knowledge in the textbook as well as complete the exercise in the textbook. Classroom is no longer a one-direction transfer of basic knowledge of textbook, rather it is an interactive and puzzle solving environment.

LITERATURE

As for now, firstly, most study process relies on teachers to feed the textbook knowledge to the students, the students passively and monotonously memorize those knowledge thus ending the process of knowledge transfer from teachers to students. Secondly, the students takes the memorized knowledge off the classroom, digest and internalize the knowledge. During the process stated above, students are not closely engaged with the teachers, once they are off the classroom, students cannot

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resolve the problems they run into in a timely manner, hence the sense of frustration and loss of will to continue studying have taken the scene. Flipped classroom reconstructed that process as students could interact with the teachers in the class, teachers are able to target the pain points the students have feedback, so to help the students to comprehend the knowledge better.

Most teaching practices utilizes the PowerPoint slides to pass on the knowledge and leave homework. Students complete the task off the class. Such repetitive practices with monotonous tool can bore the students and lower their enthusiasm towards studying. Flipped classroom adopted the modern information technology, through different media and overturn the traditional tedious and monotonous teaching process. Micro class, and online teaching platform can all be used as tools for flipped classroom instruments. Those animations and video streams published on online teaching platform could enable students to satisfy their needs to navigate, re-watch and learn.

Even in modern days, assessment on students are still through traditional methods of paper based question sets. Flipped classroom could also evaluate the knowledge from students using the same, however in addition, it could bring the tests on the teaching platforms for online test. Online testing could make student to follow up on their knowledge level, detects the loopholes in their knowledge system, hence the tuned and targeted study plan were feasible for the teachers to design.

RESEARCH

Purpose of the Research

“ccounting fundamental” class is the foundational class about the profession of accounting for the freshman year students. Its goal of development can be segmented in two aspects. One, tracking the main stream of accounting circulation, using manufacturing enterprises as background, to help student to master the basic principle of how to make accountant ledger, adjust accounts and make accounting reports. Another purpose is to serve as a ground laying work for another two subjects, namely the “intermediate financial accounting” as well as the “advanced financial accounting”. At the moment, Yan Zhao et al. (2020) the process of knowledge transfer was mainly depending on teachers lecturing, accompanied with workshop and team homework.

Method of Research

After two sessions talking with students, it has come to the realization that the current practice has the following flaws.

First of all, the lecture design was shifting towards the perspective of “student oriented”, the knowledge passing on the other hand still relies on teachers’ delivery in the class, hence the lack of engagement from students could result in the insufficient understanding and mastery of the content. For instance, in the procurement and sales business, about 40% of the student has inadequate understanding of VAT accounting, for the reporting skill, around 50% of the students cannot fully understand account adjustment as well as the deferment and accruals. In profits generation and distribution area, more than half of the students cannot get the correct order of settlement and profit distribution.

Secondly, the content of the class was mostly theoretical, the actual practice was not trained enough, based on the feedback from many interviewed students. The rich variety of voucher and account book types made it difficult to understand the subtle differences. Prior to the accounting statements, the articulation was not clarified. The modulized course arrangement doesn’t help student grasp the whole picture of the curriculum but bits and pieces of it.

The third challenge was the limitation of time during each class, all tasks supposed to be completed by students, including preparation, revision, exercises and homework, cannot be accurately assessed by teachers. Also copying is generally present in exercise and homework scenario, Lei Li et al. (2020) teachers don’t have good visibility about students’ level of understanding of the class.

Discussion

Accounting Fundamental that adopted flipped classroom utilizes the Chaoxing study platform (will be simply referred as “the platform” in this article), innovated a hybrid teaching mechanism with both online and offline on multiple user front end.

Before the Class

According to the business cycle, teachers will disassemble the content of the textbook, search and record the video. Under traditional lecturing, each class lasts more than 45 minutes, also the teachers will cover multiple knowledge points. The attention from students normally doesn't maintain the same duration, hence the effectiveness becomes questionable. With the flipped classroom, teachers use short videos that are less than 20 minutes which doesn't outlive the attention span of the students.

Each video is specifically targeting on one knowledge point. The content of the video could include picture show, animation, self acting or speech, so to colorize the process of studying. Those short but plentiful videos are uploaded to the platform. Students can view these contents through different devices such as PC or cellphone, maximizing the convenience and accessibility of the study material for students to prepare or review the knowledge of the class.

Teachers can publish the preparation tasks before the class on the platform. The traditional education encourages the student to passively listen and acquire the knowledge. Flipped class room revolutionized the study process and enables the student to proactively study beforehand. By handing out the preparation tasks, students become more clear about the content of the course. Concurrently, Tan S J et al. (2020) teachers will design and publish more targeted exercises, in order to assess the effectiveness of the study and discover their weakness and gaps.

Flipped classroom stress on the initiative of the students. Students are expected to watch course videos, study beforehand and understand the knowledge point to be discussed in the class, and finish the stockpile of the basic knowledge. In the same time, students should complete their preparation test so that the teacher could get better visibility of their status and progress. When students run into difficulties, they could use the platform or other online/offline communication to talk with their teachers, or they could interact with each other. Teachers and students can publish materials that are course- related, to train their ability to learn by themselves. Both teachers and students could boost their self-development. In addition, teachers could find gaps based on the feedback from students, to truly understand the tough spot in the course, teacher can then act accordingly with these information.

Study during the Class

With flipped classroom, teachers are no longer the person that passes on the knowledge, but more of a guide for students to follow the right trail. After understanding the progress that students made during the preparation stage, teachers can pinpoint on the gaps. In the classroom, teachers are no longer a reader of textbook, but people who use case studies, favorably discuss the recent events to help students ease in on the difficult knowledge points. During the process, the ability to solve actual problem are enhanced for the students. Students form up a group of 2-5 to learn and discuss followed by a demonstration of their conclusion. Not only the group discussion and demonstration can develop their ability to learn by themselves and take initiative on the study, they also could learn how to coordinate with each other and practice their presentation skill. Not to mention the teachers could learn about their progress and depth on the knowledge. The study group asks the students to use the actual scenario and solve the problem with the newly acquired knowledge, under such requirements, students could take learned theory and improve their problem solving skill in real life scenario. After hearing the conclusion presented by students, Ruize Gao(2020) the teachers will provide their comments and summary. Teachers will correct the false arguments from students and put together all the knowledge that have been used in the case study, so to strengthen their understanding and memory.

After-Class Consolidation and Assessment

To consolidate the fruition of the study, teachers could publish periodical assessment tasks. Each assessment will specifically cover several knowledge points rather than the whole chapter of the textbook. This will help students review their learnings every now and then and avoid cramming before the final test. Through the statistical reports from the platform, teachers can find out the each students' mastery of each knowledge point, giving teachers the clarity of gap between the status-quo and the teaching target so that amendment can be planned accordingly. After class, students can discuss their doubts and confusion about certain piece of knowledge that repeated appear. Wu B X et al. (2020) teachers will pay attention on those frequently raised questions and find time off-the-class to thoroughly articulate those contents. To summarize the above, flipped classroom is applied on Accounting Fundamental using the platform as the major instrument for before class, during class, after class and assessment design. Details of the fore-mentioned 4 stages are outlined as follows

Before class: Material reading is a must for those basic topics including "Accounting Basics" and "Basic Methodology for Financial Accounting". For more advanced topics like "Accounting Transactions" or "Making of Accounting Statement", students are asked to form a group and run a simulated scenario. During class: Teachers are expected to spend most of their time on explaining the core concept and knowledge spots that are difficult to be perceived by students in their before class session.

For those topics that require team collaboration, the group discussion and demonstration should also be allocated with their own time slots. After class: This is the stage where the built knowledge to be consolidated with teachers' assistance. Mostly carried out by interactions between students and teachers, or among students themselves. Assessment: Although assessment is listed as the final stage, it should simultaneous start with the completion of stage one. The assessment should cover the effectiveness of the preparation, participation of class and completeness of homework and exercises.

CONCLUSIONS AND RECOMMENDATIONS

This article mainly iterated the "flipped classroom" as an innovated teaching model, redesigned the "accounting fundamental" course. Flipped classroom takes students initiative seriously and encourages the usage of modern information technology. Flipped classroom does not ignore the importance of teachers, but emphasizes the improvement of teachers' ability. Flipped classroom not only requires teachers to fully adopt the new technology, it also asks teachers to enhance their teaching skills to motivate students moving towards self learning and turning theories into practices, to be developed as qualified accountants.

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