

## Reform of Accounting Informatization Teaching in Universities Based on the Flipped Course Instructional Mode

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**Abstract:** With the emergence of new information technologies such as the Internet, big data and AI, the application of flipped course instructional mode in classroom teaching has achieved unprecedented results and has a better platform. Flipped course, as one of the common instructional modes of modern informatization, plays an important role in improving students' enthusiasm and creativity in learning, improving students' ability to analyze and solve problems, and giving play to their own subjective initiative. To build a new instructional mode, the two give full play to their respective advantages and greatly improve the instructional quality. On the basis of combing the research status of flipped course instructional mode at home and abroad, this paper analyzes the application and results of accounting informatization flipped course instructional mode, and puts forward measures to improve the implementation effect of accounting informatization flipped course instructional mode, so as to provide reference for the reform of accounting informatization flipped course instructional mode.

### 1. Introduction

Flipped course, which reverses the traditional instructional mode, that is, let students complete knowledge learning after class, and the classroom has become an interactive place for teachers and students, students and students to communicate, discuss problems and solve problems, so as to achieve better teaching results [1]. With the rapid development of IT, the effective combination of IT such as big data, cloud computing and AI with the teaching reform of universities has become an inevitable trend [2]. The flipped course instructional mode based on the network instructional platform has had a significant impact on China's education and teaching reform [3]. Flipped course instructional mode enables students to realize mobile learning and online learning, breaks the restrictions of time and space, and improves students' learning initiative [4]. Compared with the traditional instructional mode, instructional resources are more abundant and diverse. Students become the main body of classroom teaching, and teachers, as the guides of classroom teaching, have more time to communicate and interact with students [5].

Accounting informatization course is the core course of accounting major. It is an interdisciplinary course integrating accounting theory, accounting method and computer IT [6]. This course comprehensively introduces how to use computer application technology and financial software to generate modern accounting technology and methods of accounting information through accounting confirmation, measurement, recording, reporting and other working procedures of enterprise economic and business matters [7]. In this instructional mode, if students are absent from class, they can also easily use the online learning platform to obtain knowledge. If there is any doubt, they can have a direct dialogue with teachers on the online learning platform to guide and answer questions, so as to maximize the teaching effect [8]. Take accounting major as the research object, carry out the research and practice of flipped course instructional mode based on micro class, explore the feasibility and effectiveness of flipped course instructional mode in the classroom teaching of this course, and provide practical experience for the teaching reform of accounting informatization course.

## **2. Flip Classroom and Seminar Teaching**

### **2.1 Flipped Course**

Flipped course refers to students' independent learning of new knowledge according to the teaching video provided by the teacher in advance, and participating in the discussion activities organized by the teacher in the classroom, which is exactly the reversal of traditional teaching. The curriculum takes students' learning as the main body, fully combines “having time” after class with “having teachers” in class, reverses the traditional “teachers teach first, students learn later” to “students learn first, teachers teach later”, “teachers' teaching” is understood as knowledge teaching, “students' learning” is understood as knowledge internalization, then this process change brings about the reversal of knowledge teaching and knowledge internalization, which is the basic essence of flipped teaching. In class, teachers can understand students' learning difficulties by effectively organizing interactive discussions, give effective guidance in class, and promote the internalization of students' knowledge through mutual exchanges between students. Therefore, flipped course not only flipped the main body of teaching and learning, but also significantly changed the relationship and status between teachers and students. At present, major universities in China have put flipped course into practice. In order to speed up the process of educational informatization, we need to promote the integration of IT and teaching, reform the traditional teaching methods and learning methods, make full use of high-quality resources and advanced technology, innovate the operation mechanism and management mode, integrate existing resources, build advanced, efficient and practical digital education infrastructure, and promote the sharing of high-quality instructional resources.

### **2.2 Seminar Teaching**

Discussion teaching and scientific research is divided into two stages: research and discussion: the former is the analysis of the essence of the problem and the tracing of the origin of the problem, so as to seek the answer to the problem, so as to eliminate questions and solve problems; Discussion is to put forward one's own views through communication and discussion, and carry out the collision process of thinking, so as to achieve the purpose of condensing consensus and deepening understanding. Taking students as the main body and students' autonomous learning; Participate in practical discussion and integrate theory with practice; Purposiveness is to see the essence through problems and solve practical problems. In the process of discussion teaching, the teacher's identity turns to the dominant position, from the knowledge imparter to the student's learning guide, and the focus changes from “teaching” to “guiding”. The teacher completes the planning of the script before class, and acts as the director of the script in class, while the student is the main role of the script, which reflects the individualization of teaching, creates an equal and mutually respectful teaching environment between teachers and students, and achieves harmonious progress The realm of teaching and learning. Nowadays, more and more universities in the country are trying and deepening the discussion teaching method to varying degrees, and actively improving the instructional quality.

## **3. Application of Flipped Course Instructional Mode in Accounting Course Teaching**

### **3.1 Development of Instructional Resources**

Teachers should re sort out the economic business of enterprises, summarize the typical economic business and error prone economic business that are common in work, and redefine the teaching content of this course in combination with the functional structure of financial software. After the development of instructional resources, we need to build a network instructional platform to present these rich instructional resources. On the one hand, we should use the network assisted instructional platform of campus network to build an accounting information network instructional platform, which should have the function of uploading and downloading instructional resources at any time. In the process of classroom teaching, we can also record grades and online tutoring and

Q&A. Figure 1 shows the specific application of the instructional mode:

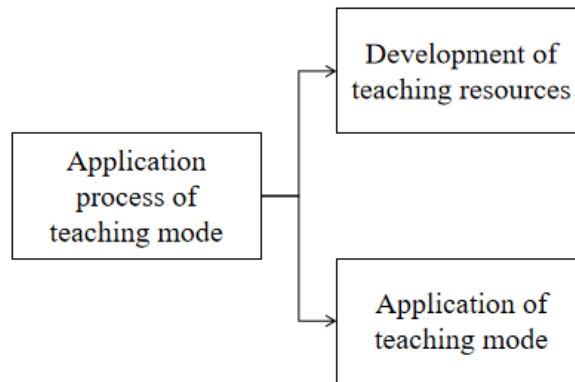


Fig.1 Specific Application of Instructional Mode

On the other hand, with the help of wechat, we will develop a wechat public platform for accounting informatization wechat class, build an accounting informatization network instructional platform, upload instructional resources to the platform, and facilitate students' online learning. When encountering problems, ask questions to teachers online, narrow the distance between teachers and students, and improve students' learning efficiency. Students learn online through the above two online learning platforms, preview the content to be taught by the teacher before class, and can interact with the teacher online if in doubt. It focuses on the basic theory and business processing principle of accounting informatization, and solves the problems encountered by students in the process of operation, which greatly improves the efficiency of classroom teaching. This paper analyzes the teaching effect and students' learning situation after the implementation of the flipped course instructional mode, and mainly investigates the students' learning adaptability and learning effect of the flipped course instructional mode.

### 3.2 Measures to Improve the Classroom Instructional Mode of Accounting Informatization

The quality of accounting informatization micro class recording is the key to the implementation of flipped course instructional mode. Students' pre class preview and post class review mainly rely on micro class video. If micro class video is only a simple compression of course teaching content, it is too formal to meet the needs of students' mobile learning, distance learning and autonomous learning. Reconstruct the teaching content of accounting informatization course. The micro course should include experimental content, experimental requirements, experimental preparation and experimental steps, and use the demonstration method to explain the experimental content and design questions, so that students can learn with questions, with clear purposes and good results. As shown in Figure 2, measures to improve accounting informatization:

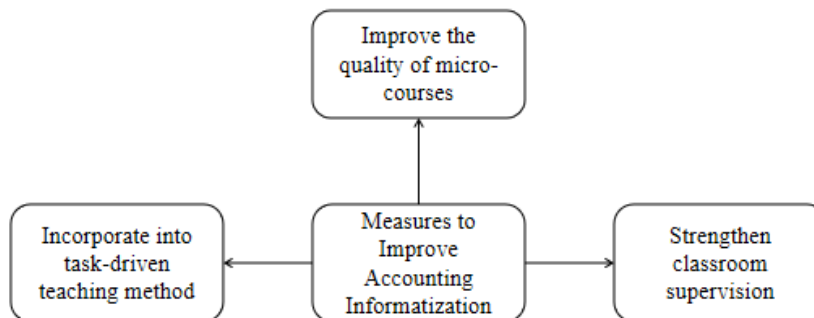


Fig.2 Measures to Improve Accounting Informatization

The characteristic of flipped course instructional mode is to put the transfer process of knowledge before class, and students can watch teaching videos independently to obtain theoretical

knowledge. In the process of classroom teaching, in order to give full play to the advantages of flipped course instructional mode, task driven method must be integrated into classroom teaching. Through task driven, each group completes experiments according to task requirements to deepen students' understanding of classroom teaching content. With the help of the online learning platform, teachers should dynamically grasp the learning situation of students, timely tutor and answer questions about the problems encountered by students on the online platform, and strengthen supervision and evaluation of students who are not active in online learning on the online platform, so as to improve students' learning initiative and interest.

#### **4. Conclusions**

The curriculum evaluation system of flipped course instructional mode should fully mobilize students' learning enthusiasm, focusing on knowledge accumulation and process assessment. The price paid by the reform will finally be repaid through the results achieved. Teachers should actively study and invest in the new instructional mode, in order to solve some problems in the existing classroom teaching to a certain extent. The integration of IT and new instructional mode conforms to the requirements of the development of the times. All major domestic universities, especially higher vocational and secondary vocational colleges, have launched active exploration. In general, the most widely used in universities is still based on the flipped course mode. The recording forms of micro classes include theoretical explanation, operation demonstration, animation scene simulation, real scene simulation, etc. the effect of practical application varies from university to university, from teacher to student. In this process, the role of teachers has not been weakened, but more important. Flipped course should not only be a new instructional model research, it should not only stay at the research level, but also be implemented and applied. That is to enhance students' interest in learning and improve teaching efficiency. Flipped course takes cultivating students' ability as the fundamental goal, which can enable students to participate in learning more comprehensively, give play to students' subjective initiative, and maximize the internalization of knowledge. The two complement and combine with each other, and they are highly identical, which provides innovative ideas for improving the effect of accounting informatization teaching reform.

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