

Research on Online and Offline Hybrid Teaching Reform of Cost Accounting Based on Boppps Model

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Abstract: This paper first briefly introduces the BOPPPS model, and then analyzes the current situation and difficulties of the mixed teaching of Cost accounting from four aspects: strong comprehensiveness and practicality, no simultaneous online and offline operations, heavy workload of cost accounting, dull classroom atmosphere, passive learning of students, and single teaching methods of teachers. This paper discusses the implementation strategy from three aspects: online preview in advance, classroom practice, and timely feedback and evaluation after class. Finally, it analyzes the implementation effect of mixed teaching of cost Accounting from the aspects of student assessment results and teaching evaluation results, to provide reference for teachers to improve the quality of mixed teaching of Cost accounting.

Keywords: Blended Online and Offline Teaching; Boppps Mode; Cost Accounting

In the context of the popularization of the Internet, the rapid development of mobile communication technology and the COVID-19 in the past three years, online teaching mode has been widely used in various schools across the country, with considerable results. Contemporary college students are mostly born after the '00s', who are familiar with various online social media communication tools and master the use of various office software. This provides a prerequisite for the mixed teaching of cost Accounting. However, after the epidemic was released and returned to the classroom, the current situation of the mixed teaching of Cost Accounting was worrying. Online content was basically non-existent, and teachers began the pure offline teaching mode again. With the help of "Boppps Teaching Mode", this paper intends to explore the online and offline hybrid teaching mode of cost Accounting, so that students can break away

from the boring and cramming education mode before, and more deeply understand, apply and master the course of cost Accounting, so that students can quickly adapt to the future work of Cost accounting and cultivate Cost accounting talents who keep pace with the times [1].

1. Notes on the Connotation and Specific Links of the "Boppps Mode"

The BOPPPS teaching model is a teaching model that has been proven effective in practice, involving pre, during, and post teaching control. It consists of six teaching stages: introduction, learning objectives, pre test, participatory learning, post test, and summary [2].

Bridge in refers to teachers using methods such as asking questions, watching videos, or raising popular topics before class to attract students' attention, stimulate students' interest in learning, stimulate students to think about problems, and learn with problems.

Objective/Outcome refers to the need for teachers to clearly inform students of the specific learning objectives of each class before each class? What are the specific contents that need to be mastered and understood? Provide a detailed introduction to the key points, difficulties, and general content of this lesson, so that students can have a targeted approach and highlight the key and difficult points in the classroom.

Pre assessment refers to that before giving a lecture, teachers use tools such as mobile phone learning pass to send students a few quizzes or several choice questions to test the students' mastery of basic knowledge before learning cost Accounting, and use this as a basis to adjust teachers' teaching progress and explain the depth of course content [3].

Participatory Learning refers to a learning method in which teachers and students interact in the classroom, such as group discussions on a certain problem, and the final results are commented on by other groups of students or teachers, increasing classroom activity.

Post assessment refers to that after the completion of learning objectives in each chapter of cost Accounting, teachers want to know students' learning effects, set quizzes or give relevant exercises, and learn about students' knowledge points through students' scores [3].

Summary refers to the need for teachers to sort out and summarize the scattered knowledge points explained after a class, emphasizing the key and difficult points again, and focusing on reviewing the difficult links that students find difficult to understand, so that students can grasp the overall learning process [3].

2. Current Situation and Characteristics of Mixed Teaching of Cost Accounting

2.1 Strong Comprehensiveness and Practicality

Cost Accounting is a comprehensive discipline. The course content uses the relevant contents of basic Accounting, management Accounting and other disciplines. Basic accounting and the knowledge of industrial enterprise production and operation process are the foundation. The general procedures of industrial enterprise cost accounting, three basic methods (variety method, step-by-step method and batch method) and three auxiliary methods (classification method, quota method and standard cost method) are the support, and the calculation of product cost is the goal. This requires students to have solid basic knowledge of Accounting and be able to think about problems from the perspective of the whole textbook.

Cost Accounting is also a highly practical course. The course content is closely related to the nature of the industry and the production characteristics of the enterprise [4]. For example, the variety method is applicable to a large number of single step production of industrial enterprises such as power generation and mining. Students lack practical experience in enterprise work and are confused and unable to distinguish between cost collection, allocation, and account processing under each method.

2.2 There is No Synchronization Between Online and Offline

Since the outbreak in 2020, the course of Cost Accounting has gone through several stages: pure offline, pure online and offline online.

Before the epidemic, teachers were accustomed to slow paced one-way offline classroom teaching; During the epidemic, teachers switched to online teaching, with a large amount of resources available for students to refer to online and a large number of exercises for students to practice. At the same time, online classes can also be played repeatedly. However, due to students' lack of self-discipline, there is no supervision at home, and most of them passively and passively cope, resulting in average results. After the release of the epidemic in December 2022, the spring semester of 2023 has basically shifted to offline teaching. Currently, the content of online teaching is non-existent and in a dispensable state, without making good use of online resources. On the one hand, it has something to do with teachers' Cognitive inertia, and teachers have not completely changed their inherent teaching methods; On the other hand, the school has relaxed its requirements on the use of online resources, and students will not take the initiative to go to E-learning without taking it as a final assessment item.

2.3 There are Many Types and Quantities of Cost Accounting Methods, Making it Difficult to Motivate Students

The cost accounting in cost Accounting is closely related to the production category and production progress. The cost accounting involved is very numerous and tedious. Once the students do not have solid basic accounting knowledge, they cannot keep up with the teacher's progress, and can not understand the logical relationship between cost data and various cost tables, and can not understand the context [4]. On the one hand, various forms in cost Accounting have large capacity, which makes it difficult for teachers to fully demonstrate through PPT, especially when students lack practical experience. For example, if students do not preview the knowledge of cost recovery in the step-by-step method of comprehensive carry forward in cost Accounting, and the basic knowledge of product cost carry forward is not solid, they cannot understand the relationship between the calculation process of cost recovery in textbooks and the data in various tables. On the other hand, teachers rely too much on textbooks, have insufficient class hours, are eager to catch up with the outline progress,

have too much theoretical explanation, and have a large computational workload. If students make a slight mistake in a certain knowledge point, they may not necessarily understand the next content and require students to focus their attention.

Students are passive in learning, and teachers have a single teaching method. At present, the teaching of Cost Accounting mainly focuses on "multimedia+blackboard writing". Teachers output the logic and calculation process of various cost data unilaterally, and master the initiative of the classroom in the whole process. Students mainly act as followers, with low participation [4]. On the one hand, students tend to sit in the back of the classroom during class to avoid the situation where the teacher is unable to answer questions nearby, which creates a spatial distance between the interaction between teachers and students; On the other hand, teachers are tired of dealing with teaching research and lesson preparation tasks before class, and are eager to complete teaching progress during class. They often ask and answer questions themselves when students are not proactive, exacerbating the monotony, rigidity, and rigidity of teaching methods, and the unsatisfactory teaching effect.

3. Hybrid Teaching Strategy of Cost Accounting Based on BOPPPS Model

The following will discuss the implementation strategy of mixed teaching of cost Accounting curriculum from three aspects: online preview in advance, classroom practice, and timely feedback and evaluation after class [2].

3.1 Early Online Preview Based on BOPPPS Mode

Before class, teachers should not only prepare for lessons, but also prepare PPT, teaching schedule, the latest syllabus, exercises and various quizzes of cost Accounting, establish enterprise WeChat class groups, open superstar platform accounts, download Tencent conference or learning app, and upload cost Accounting teaching related materials to the platform for students to use before, during and after class. The specific implementation can be carried out in the following two ways: on the one hand, cost Accounting teachers can record videos according to the selected cost Accounting textbooks before the start of the next semester (either by themselves or by

professional institutions). Here, it should be noted that the video duration of each recording should be five to fifteen minutes, and too long teaching videos will cause fatigue and poor results. Taking the cost reduction of the comprehensive carry forward step-by-step method in Chapter VI of Cost Accounting as an example, it takes at least 25 minutes to complete the explanation, but the video recording is too long for students to listen. In this case, this knowledge point can be recorded into two 10 minute short videos on the premise of simplifying the explanation content. On the other hand, high-quality online teaching video materials of cost Accounting can be found for students to preview.

3.2 Classroom Practice Based on BOPPPS Mode Teaching

3.2.1 Import (B)

There are two ways to import, namely online and offline [2]. Firstly, offline mode. In the first five to ten minutes of the Cost accounting class, review the content and key knowledge points of the previous class by asking students questions, and link the content with the content of the course to achieve a non sensory connection. Alternatively, use case studies related to the content of this class to stimulate students' curiosity and learn with a problem-solving mindset. Secondly, online mode. Teachers can assign tasks in the enterprise WeChat class group before class, such as watching pre recorded videos or sending relevant literature and the latest accounting regulations to the group for students to read. Taking the basic methods of cost accounting in Chapter VI of Cost Accounting as an example, before explaining the three basic methods, students are required to watch the video of this part on the Superstar platform. From this, students can have a preliminary understanding of the learning theme and objectives of each class. If there is any content that they do not understand, they can bring questions to the classroom to discuss with classmates or teachers, stimulate their interest in active learning, and gain a deeper understanding of the three basic methods of cost accounting.

3.2.2 Objective (O)

This part refers to clarifying the learning objectives of each chapter and each lesson of cost Accounting, so that students can learn

more clearly. Click on the first section of each chapter on the Chaoxing Muke platform to learn the learning objectives of this chapter. Teachers can also face students in the classroom and ask questions about the learning objectives of this chapter. After students understand the learning objectives of this chapter, their subsequent learning direction is clear and they are no longer confused or confused. Learning goals can be divided into knowledge goals, ability goals and emotional goals. Taking the basic methods of Cost accounting in Chapter VI of Cost Accounting as an example, "mastering the basic methods of Cost accounting" is its knowledge goal, "having the professional ability to conduct cost accounting according to actual needs" is its ability goal, and "cultivating good business quality and physical and mental quality to be competent for Cost accounting calculation" is its emotional goal.

3.2.3 Pre test (P)

After clarifying the learning objectives of cost Accounting, teachers can conduct a pre-test by means of online testing on the questionnaire star or Superstar Moo class platform to understand the knowledge reserves of students in basic disciplines such as basic Accounting and financial management, and adjust the teaching content and teaching rhythm according to the students' mastery. For example, when explaining the first chapter of the general introduction of cost Accounting course, the disciplinary status of cost Accounting will be involved, and the links and differences between cost Accounting, management accounting and financial accounting will be introduced. Teachers can set some short questions on the questionnaire star, such as choosing judgment or accounting treatment questions, so that students can take an online test to learn about students' basic theories of financial accounting and accounting treatment. The level of mastery of basic knowledge such as the concept of cost in management accounting will be explained in detail in the offline classroom based on the depth of students' knowledge and the key points of students' mistakes.

3.2.4 Participatory learning (P)

Participatory learning involves students participating in the learning of course content, encouraging them to actively ask questions and interact with teachers, and actively explore with other students. In the offline classroom,

students can collaborate and discuss in groups, combined with the Learning app, and mobilize their enthusiasm through methods such as answering questions. Taking the general introduction of the first chapter of cost Accounting as an example, when it comes to the concept of cost, first of all, online set Multiple choice questions about the scope and difference of cost, expense and expenditure in the classroom, requiring students to select the content based on their intuition and previous understanding of basic knowledge before learning the concept of cost, and the teacher will show the results on the spot; After completing the explanation of this concept, students are required to discuss in groups and compare the correct selection with their own ranking to see if there are any differences. If there are any differences, identify the loopholes in their own knowledge. Through such online and offline synchronous participatory learning, it can not only improve the interest of classroom teaching and improve the efficiency of classroom teaching, but also leave a deep impression on students and consolidate their understanding and application of Cost accounting knowledge.

3.2.5 Post test (P)

This section is a preliminary evaluation of the completion of teaching objectives, helping teachers to check and accept learning outcomes, and helping students further consolidate the knowledge points they have learned. On the one hand, teachers can deepen their learning and understanding of basic knowledge through forms such as online tests, after-school exercises in textbooks, teachers setting their own questions, and group discussions with students. On the other hand, students can prepare PPTs in advance for classroom demonstrations and appropriate explanations, and absorb and digest divergent knowledge points through group discussions and case studies. For example, when explaining the equivalent output proportion method of cost Accounting, online testing can be arranged for the calculation of the equivalent output proportion method, and case analysis can be arranged for the analysis of different opinions when using the equivalent output proportion method to select the measurement standard for the degree of product completion. Alternatively, have students work in groups of 4-5 to create a calculation problem using the equivalent

production ratio method and share it with everyone in the form of a PowerPoint presentation for evaluation. This will help students fully internalize and absorb knowledge points by leveraging their initiative.

3.2.6 Summary (S)

Summary is to review and summarize the content of each class, with about 10 minutes left until the end of each class, to clarify the overall thinking of the class, highlight key and difficult links that students may not easily understand, and connect them with the learning objectives of this class. In the key and difficult links, students can use questioning to understand their learning situation in this class, or they can be divided into groups to discuss and summarize, send student representatives to present, and teachers can comment and revise the summary. In the chapter with more accounting in cost Accounting, students can also practice the calculation problems prepared by the teacher in advance, which is also a review and summary of the whole lesson.

3.3 Timely Feedback and Evaluation After Class Based on Boppps Mode Teaching

After class evaluation and feedback include two aspects: on the one hand, the assessment of students' learning, that is, the assessment and feedback of cost Accounting courses; On the other hand, assessing teachers' teaching performance, that is, evaluating and providing feedback on teaching effectiveness.

3.3.1 Assessment and feedback of cost Accounting courses

In cost Accounting based on the BOPPPS model, course assessment and feedback include two ways: mid-term or final paper exam and online learning process. The mid-term or final paper test of cost Accounting is generally a paper test conducted at the middle or end of the semester, which is the most traditional and effective way to test students' learning. Teachers can directly judge students' weak points and the overall situation of students' learning according to the test paper scores, and can adjust the teaching methods and depth in the future. The assessment method of online learning process is to evaluate the learning process after each class according to the exercises, quizzes, total hours, times of Cost accounting course video watching, and correct rate of homework on the superstar or learning pass designated by the teacher who has an

account and password to log in. After the evaluation results come out, teachers can appropriately adjust the teaching content and teaching methods of Cost accounting, which will help to be more targeted in the future classroom teaching, highlight the key points, and focus on explaining the key points that students do not understand, so as to improve the efficiency of classroom teaching.

3.3.2 Evaluation and feedback of teaching effect of Accounting

After the cost Accounting course is completed, the teacher reviews the test paper and submits the scores, and the student or supervisor is required to evaluate the teacher. On the one hand, the school can gather student representatives to hold a round table meeting in the conference room at the end of the semester to let students speak freely and put forward their ideas and opinions on the just concluded cost Accounting class; On the other hand, at the end of the semester, students can evaluate the teaching (scoring and writing comments) of cost Accounting teachers on the student status management website of the school's educational administration office. After teaching evaluation, teachers can also check relevant information in time, and can adjust their teaching according to student feedback, which is conducive to improving the teaching quality of the course in the future semesters. In addition, the school has established a teacher teaching committee, requiring teaching supervisors to randomly attend classes and provide improvement opinions or suggestions directly in person after class. Schools also require teachers of the same course to listen to each other and exchange teaching methods more frequently.

4. Conclusion

This paper analyzes the characteristics and defects of online and offline hybrid teaching of cost Accounting, and uses the "Boppps model" to explore its implementation strategies from three aspects: online preview in advance, classroom practice, and timely feedback and evaluation after class. One semester after the implementation, the students' Final examination scores showed that the results were very good, and students also enjoyed it. They actively cooperated with online superstar and learning pass, and the teaching quality was improved to a certain extent. Practice has

proved that the combination of E-learning mode of Superstar or Learning Pass and offline classroom in cost Accounting course has improved the teaching quality, which will be an inevitable trend of cost Accounting teaching reform .

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