

Research on the Reform of Bilingual Teaching Mode of Accounting Based on "PAD Class"

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Abstract

Under the background of the "Belt and Road" initiative becoming more and more popular in the world, the society has put forward urgent requirements for the cultivation of international and compound accounting talents, as well as higher requirements for bilingual accounting courses. At present, most accounting bilingual courses are still mainly taught by teachers, lacking effective foreign language communication scenarios. Students' independent learning ability of bilingual courses is poor, and the teaching quality needs to be improved. Teaching reform of PAD class in the bilingual course of accounting, not only can reflect the concept that treat student as the main body of classroom, improve the students' classroom engagement and interest in learning, but also can improve the students' autonomous learning ability. At the same time, the bilingual teaching can provide students with more opportunities to practice oral English, which is conducive to the cultivation of international and compound talents. This paper takes the teaching unit "Financial Statement Analysis" as an example to explore how to carry out PAD classes in bilingual courses of accounting, hoping to help improve the teaching quality of bilingual courses of accounting.

Keywords

Accounting bilingual course; PAD class; Specific application; Advice.

1. Introduction

With the belt and Road Initiative gaining international popularity, our foreign trade is getting bigger and bigger, and our relationship with the rest of the world is getting closer and closer. All these urgently require the cultivation of more and more international accounting talents with solid professional qualities, broad international vision and proficiency in English communication, so as to better serve the international exchanges and cooperation of China's accounting work. Therefore, the accounting major of each university will generally open all kinds of professional English bilingual courses in the third semester. It is hoped that the students will not only have outstanding professional qualities, but also be familiar with international rules and conventions and be able to skillfully use professional English, so as to further promote the international exchanges and cooperation of China's accounting industry.

2. Problems Existing in Current Accounting Bilingual Courses

At present, most bilingual courses of finance and accounting are still mainly taught by teachers, and the interaction between teachers and students in bilingual classes needs to be further optimized, lacking effective foreign language communication scenarios (Xu Donggrui, 2020). Students' learning initiative in bilingual courses is poor, and most students generally do not take the initiative to learn before and after class (Li Qiong et al., 2021). Accounting majors generally offer professional English courses of accounting in the second semester of junior year or the first semester of senior year. At this stage, many students are busy preparing for

graduation, some are preparing for the examination of master's degree, some are preparing for the examination of civil servants and career editing, etc. Compared with previous semesters, students' participation in class is greatly reduced. When teachers still give lectures, the teaching effect is not good. There are few opportunities for students to practice their oral English in accounting professional English courses, which is not conducive to the cultivation of students' oral English communication ability.

3. The Feasibility of Implementing PAD classes

At this stage, undergraduate students have basically completed the main courses of finance and accounting and mastered relatively complete knowledge of finance and accounting. At the same time, most students have passed college English learning and cet-4 and CET-6 preparation, and have a certain Level of English. Considering these two aspects comprehensively, accounting professional English courses belong to courses that students can jump to. Teachers should take students as the center when teaching these courses, and increase the links of students' independent learning, group discussion and classroom demonstration. Students are the leading role in class, while teachers are supporting roles. On the one hand, this can increase the interaction between teachers and students, improve students' participation in class, improve the dull phenomenon of classroom in the past, and improve the teaching effect. On the other hand, it can improve students' autonomous learning ability and oral English ability. In the past, the classroom mainly focused on teachers' narration, students had few opportunities to express their oral English, which was not conducive to the cultivation of international talents. Through teachers' guidance, students' planned individual learning digestion, group discussion and classroom presentation, students' independent learning ability can be improved.

"PAD class" divides the classroom into two parts, with half of the time spent on students' group discussion and class presentation and the other half on teachers' explanation. PAD class divides the teaching process into three stages: new lesson presentation, internalization and absorption, and class discussion (Zhang Xincheng, 2014). This teaching mode organically combines teacher's explanation and students' independent learning. The classroom is no longer the teacher's one-man show, but the teacher is the guide, lecturer and evaluator of the classroom. Students become the subject of the classroom, the receiver, discoverer and discussor of knowledge. Zhang Yanyan (2020) points out that "PAD classes" can help overcome the dilemma of bilingual classroom teaching, improve students' participation in class and interest in learning, overcome procrastination and improve their academic performance. Therefore, the implementation of "PAD classes" in the bilingual English courses for accounting majors can effectively improve students' participation in class, which is conducive to the dual improvement of students' professional quality and English communication ability, as well as the improvement of students' independent learning ability and the cultivation of international and interdisciplinary talents.

4. Application of the PAD Class in the Accounting Bilingual Course

Next, this paper takes the teaching unit "Financial Statement Analysis" in bilingual courses of accounting as an example to show how to carry out PAD classes..

4.1. Preparation in advance

(1) Make a detailed teaching plan for the implementation of the teaching unit of "PAD class". Prepare the content that needs to be taught by teachers, and the content that needs to be internalized and absorbed by students. Design the tasks assigned to students after class and content of the class discussion part as well as the method of teacher evaluation and assessment of students.

(2) Divide students into groups in advance to ensure the normal development of teaching activities in different classes.

(3) Introduce the characteristics of the PAD class to students, and introduce the specific ideas and teaching methods of the PAD class through wechat messenger.

4.2. The Specific Design of the PAD Class

Taking a teaching unit of "Financial Statement Analysis" as an example, the PAD class is implemented according to the three links of new lesson presentation, internalization and absorption, and class discussion.

4.2.1. New Lesson Presentation

The first lesson of each teaching unit is mainly guided and taught by teachers. Teachers explain some new knowledge in class, focusing on key points and difficulties, so that students can effectively reduce the difficulty of learning after class, and lay a good foundation for their internalization and absorption after class. Teachers actively use the rain classroom platform when explaining, and attract students to participate in the class better by releasing and doing exercises in class. At the end of this class, the questions to be discussed in the next class and the tasks that students need to complete after class are assigned to effectively guide students' independent learning after class. Meanwhile, relevant resources are released through the Rain classroom platform, and students' learning results after class are collected through the rain classroom platform.

"Financial Statement Analysis" consists of Introduction to Financial Statement and Analysis of Financial Statement. Introduction to Financial Statement is mainly guided and taught by teachers. Teachers will mainly teach the English expressions of each item of balance sheet, income statement, cash flow statement and statement of changes in owner's equity to students. There are many frequently used professional terms in this part, which students are very interested in. Under the guidance and instruction of teachers, students can master some professional terms needed in Analysis of Financial statement. It reduces the difficulty for students to learn Analysis of Financial statements after class, laying a solid foundation for students' internalization and absorption after class. In the later part of this class, the framework of Analysis of Financial Statements is briefly introduced. Ratio Analysis is mainly used in Analysis of Financial Statements. Then the teacher assigns tasks after class:

(1) Learn the contents of the textbook about "Analysis of Financial Statement" and related PPT released by rain Class in group.

(2) Calculate 20X1 indicators using items in Table 1 and Table 2 below: ①ROE; ②ROA; ③Profit Margin;④Asset Turnover; ⑤Operating Expenses to Sales Ratio; ⑥Current Ratio; ⑦Inventory Turnover; ⑧Debt to Total Assets Ratio.

Table 1. Items in Balance Sheet

Assets	20x0	20x1	Liabilities & owners' equity	20x0	20x1
Current assets			Current liabilities		
Cash	685	563	Short-term borrowings	50	50
Accounts receivable	1343	1789	Accounts payable	1012	1450
Inventories	1119	1376	Other current borrowings	60	50
Total current assets	3147	3728	Total current borrowings	1122	1550
Property,plant&equipment(net)	128	124	Bonds payable	960	910
			Common stock	150	150
			Retained earnings	1043	1242
Total assets	3275	3852	Total liabilities & owners' equity	3275	3852

Table 2. Items in income statement

Item	20x0	20x1
Net sales	11190	13764
Cost of good sold	9400	11699
Gross profit	1790	2065
Expenses		
General, selling,and admin	1019	1239
Net interest expenses	100	103
Profit before tax	671	723
Tax	302	325
Net profit	369	398

(3) Based on the above learning content:

① Each group proposes 3 questions to test on other groups in class.

② Each group finds 3 questions they don't understand

③ Each group lists 3 key points for learning content.

(4) Each group summarize the above and write it together, and take a photo and upload it in rain class the day before the next class

In order to ensure students' efficiency after class, the teacher explains to students that this after-class task will be included in the regular assessment.

4.2.2. Student Internalization and Absorption

The period before the next class is a time for students to internalize and absorb what they have learned. In order to ensure the efficiency of students' learning after class, each group makes full use of the rain classroom platform to submit relevant assignments.

Each group submits the study highlights such as: The content and classification of Financial Ratios, Understand and be able to calculate various Financial ratios, How to use ratios to analysis the financial statement, and so on.

Each group submits questions that they do not understand, such as: Why does the current ratio give an overly optimistic view of corporate liquidity? When the competitiveness of the industry intensifies, why does the gross profit margin decline? What are the differences among profitability, liquidity and solvency?

Each group submits questions that challenge other students, such as: What kind of people pay attention to a company's Financial Ratios? How to calculate the Price/Earning Ratio? What kind of debt to total assets ratio is desirable for creditors?

Teachers should summarize the 3 questions(that they do not understand)submitted by each group of students, and the 3 key points of learning and the 3 test questions that challenge other students in advance.

First of all, the teacher summarized the learning focus submitted by each group and made a preliminary judgment on the students' autonomous learning.

Secondly, the teacher corrects the answers to the test questions submitted by the students. In calculating the 8 indicators including ROE, ROA, Profit Margin, Asset Turnover, Operating Expenses to Sales Ratio, Current Ratio, Inventory Turnover, and Debt to Total Assets Ratio, It was found that the students had a poor grasp of Operating Expenses to Sales Ratio. At the same time, balance sheet items are not averaged in the calculation of indicators (such as ROE and ROA). Through the above summary, the teacher can find the problems reflected in the learning process of students. In the following class, the teacher will focus on the explanation of these problems.

Then, the teacher summarized the three questions submitted by each group of students to test other students, and made a good plan in advance. The topic of one group was assigned to other groups. The principle was to ensure that the questions assigned to each group were different from the questions raised by this group.

Finally, the teacher summarized the 3 questions submitted by the students of each group that they don't understand, and distinguished the topics suitable for discussion in class and the questions that the teacher needed to answer, so as to prepare for the next class.

4.2.3. Class Discussion and Summary

The first part of the second lesson focuses on the students.

First, the teacher asks a group of students to explain the main points of the class in English. The teacher tries to find a better group of students to sum up the study.

Next, the teacher arranges 8 students from different group to explain the test questions (calculate ROE, ROA, Profit Margin, Asset Turnover, Operating Expenses to Sales Ratio, Current ratio, Inventory Turnover, and Debt to Total Assets Ratio). For every indicator, the student also explains the knowledge points related to this indicator in English, and publish their own answers. In this way, part of the after-class self-study content of students has been consolidated in class. Different from the one-man show taught by teachers in the past, this is the stage where students play the main role.

Then, the teacher takes out the questions prepared in advance (these questions are proposed by each group of students to test others), and disperses to the hands of each group of students according to the pre-plan, giving a certain amount of time to students to discuss and answer the questions received. Here requires the careful design of the teacher, because some of the questions raised by students have been reflected in the test, so the teacher should design in advance for which groups to show their answers. The principle is to try to let the groups that have received the topics related to the knowledge points that have not been discussed before to show them, so that students can learn all the knowledge points in this lesson, so as to prevent the omission of knowledge points and repeated learning of knowledge points. After class, each group is required to submit the answers to the group discussion questions.

After that, the teacher screened out the questions that the students did not understand and gave the students time to discuss in English. In order to enable each group of students to demonstrate their oral English in class, the group that had not shown oral English before was selected to answer the questions in English. After class, each group is required to submit the answers to the questions discussed in the group.

Finally, teachers grasp the process of classroom interaction in real time, and give summative explanation and guidance to the doubts and difficulties raised by students who do not master well. At the end of the class, the teacher should make a framework of knowledge points in the whole class and make evaluation.

4.2.4. Assessment

The assessment of the PAD class includes independent study before class, classroom exercises, homework, attendance and final examination. It is beneficial to cultivate students' independent learning ability to bring group independent learning into assessment before class. After class, homework includes not only written forms, but also oral test questions. For example, with the help of rain class, students are asked to submit a chinese-English oral translation, so as to urge students to practice oral English after class.

4.3. Feedback and Correction

After the completion of each unit, the teacher will evaluate and feedback the learning effect of the students, summarize in time, and revise the class for the next time.

5. Conclusions and Suggestions

Through the implementation of "PAD class" in the teaching unit of "Financial Statement Analysis" in the accounting bilingual course, students' independent learning ability, sense of class participation and oral English ability have been improved. The after-class tasks assigned by teachers to students after the presentation of new lessons in "PAD class" can effectively urge students to preview knowledge points, urge students to actively carry out independent learning, and cultivate students' ability of group cooperation; The discussion in class reflects the student-centered teaching concept, which makes students feel valued and greatly improves their sense of participation in class and enthusiasm for learning. The presentation opportunity in class provides students with the opportunity to express their oral English, which is conducive to cultivating students' fluent oral English ability.

PAD class also helps to form a set of diversified evaluation methods. Students' questions that they do not understand, test others' questions, and study priorities are incorporated into the usual assessment system to effectively evaluate students' independent learning ability in different classes. Teachers can make an objective and comprehensive evaluation of students' professional level and quality by combining written and oral exams.

It can be seen that the teaching reform of "PAD class" in bilingual courses of accounting can not only reflect the classroom concept of students as the main body, improve students' participation in class and interest in learning, but also improve students' independent learning ability and urge students to actively preview and review after class. At the same time, the bilingual teaching can provide students with more opportunities to practice oral English, which is conducive to the cultivation of international and compound talents.

The following suggestions are put forward for the implementation of "PAD class" in bilingual courses: First, teachers can apply more PAD class based on the student-centered teaching philosophy. Secondly, teachers must do a good design in advance when implementing the PAD class, and make a good plan for the problems to be discussed in class. In particular, they should prevent the omission of knowledge points and repeated explanation of knowledge points. Through the design in advance, most students can show in class. Then, teachers should prepare lessons more fully and consult more relevant materials. When students raise unexpected problems in class, teachers can cope with them with ease. Finally, in the discussion link, teachers should control the time of each link, do a good job in organizing and guiding, and prevent the phenomenon of wasting precious time in class.

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