

## Research on SPOC Mixed Teaching Mode of Cost Management Accounting Course

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### Abstract

**This paper first makes a comparative analysis of SPOC and MOOC, aiming at their advantages and disadvantages, taking the course of cost management accounting as an example to explore the reform of hybrid teaching mode, and takes different measures and methods in the pre class preparation stage, the implementation stage and the feedback stage after class. Finally, it concludes that the hybrid teaching of management accounting through SPOC can break through the limitation of traditional teaching time and space. System, give full play to the main role of students and the leading role of teachers.**

### Keywords

**SPOC; cost management accounting; mixed teaching mode.**

### 1. Current Situation of Cost Management Accounting Teaching

Although higher vocational colleges know that they need high-quality management accounting talents in the future, but in the actual teaching, most teachers still use the traditional teaching mode, the teaching effect is not good. The main problems are as follows:

(1) At present, most accounting majors in higher vocational colleges still regard financial accounting as the core course and allocate a large number of class hours, while cost management accounting is offered at graduation. Students's understanding of cost management accounting is limited to basic theory, basic method and primary application.

(2) The content of cost management accounting textbooks is separated from the reality

At present, the teaching materials of cost management accounting course in China often copy western theories, but the content is not in line with the reality of our country. The way of evaluating enterprise value in teaching materials is more single and more suitable for listed companies, but the number of students trained in Higher Vocational Colleges in listed companies is very small, which leads to students unable to learn to apply. In addition, in the Internet era, enterprises are facing a complex external environment, and there are too many assumptions in cost management accounting textbooks, which contradicts reality.

(3) The teaching method of cost management accounting is single in the classroom teaching of cost management accounting, the teaching method is still the main teaching method, and the teaching cases are lack of systematicness, not closely combined with practice and updated in time. In the traditional teaching, the teaching mode which takes teachers as the center and leads the whole process of teaching makes the students still in the passive learning state of accepting knowledge. It is not only difficult to arouse the enthusiasm of students, but also not conducive to guiding students to integrate knowledge effectively, so it is difficult to apply what they have learned.

### 2. Comparison Between SPOC and MOOC

MOOC is an online course open mode emerging in recent years. It has powerful data storage and processing ability, and can save the learning process, progress, participation in discussions and other situations. Through the processing and analysis of big data, it can understand students's learning

situation in real time and realize the electronic teaching process. Management, but MOOC also has defects, such as high dropout rate, teachers can't control students's learning process, exercises and even examinations can't ensure whether students complete themselves.

SPOC is a branch of MOOC, with the scale ranging from dozens to hundreds of people. MOOC + SPOC refers to the specialized online open courses built by each school based on the same MOOC course. SPOC is divided into synchronous SPOC and asynchronous SPOC. Synchronous SPOC means that SPOC and MOOC are conducted at the same time. Students can not only get online guidance from MOOC team, but also apply for graduation certificate. Asynchronous SPOC is the MOOC Resources issued by teachers of our school independently. According to the differences of school positioning, specialty and enrollment basis, teachers can provide MOOC resources such as short video, teaching courseware, test questions and final examination. Test questions and discussion topics shall be added or deleted, and the curriculum content higher or lower than the MOOC benchmark shall be constructed to form SPOC curriculum resources in line with the characteristics of the University.

Based on MOOC + SPOC online and offline hybrid teaching mode, with the support of modern information technology, teachers (our school or MOOC teachers) "online" provide teaching resources such as teaching video, topic discussion, test questions, etc., students learn independently online, teachers decide offline classroom content based on the feedback of online data, and realize the integration of online learning and classroom teaching.

### **3. Exploration of the Mixed Teaching Mode of Cost Management Accounting Course**

"Cost management accounting" is the core course of accounting major. The course itself has certain difficulties. With complicated calculation and difficult to understand formulas and charts, students tend to be afraid of difficulties. This course needs not only solid basic knowledge of accounting, but also subjective professional judgment and analysis ability. Therefore, according to the characteristics of cost management accounting course, this paper puts forward a course structure which is guided by the development of students's career, based on the authenticity of work process and relying on SPOC network learning platform, designs and implements the course structure matching with the real work, and promotes the effective realization of hybrid teaching mode. This new teaching mode provides new ideas and methods for solving many problems in cost management accounting teaching.

This paper takes cost volume profit analysis of cost management accounting as an example to explore the feasibility of this model.

(I) Pre class preparation stage

1. Establish teaching objectives

In this link, the teacher is the core role. The teacher determines the project theme, project objective, project design scheme, project layout and implementation by analyzing the teaching materials and learning situation, combining with the actual work process and post requirements.

2. Release teaching tasks

According to the confirmation of teaching objectives and difficulties, teachers use SPOC teaching resource platform of cost management accounting to push projects, including courseware, micro video and mission statement of entrepreneurship program. Students log in to the platform, check the task book, define the learning objectives, independently learn the micro course video of cost volume profit analysis, master the basic principles, and lay the theoretical foundation. Then the students select the interested entrepreneurial programs in the platform in groups, collect business data, and complete the preparation before class.

Through the guidance of students's self-study before class, we can stimulate students's learning potential and motivation, develop students's self-study awareness and ability in the preparation stage, and make full use of them.

The interaction between SPOC teaching resource platform and multimedia can stimulate students's interest in learning.

#### (II) In class implementation stage

In the class, students are the main body and teachers are the main body, so as to optimize the teaching plan and create a diverse and vivid classroom environment.

##### 1.Situational stimulation, task leading

At the beginning of teaching, teachers can use animation, video and other forms to play specific cases in reality to attract students's interest in learning and lead students to enter the theme as soon as possible.In view of this course, with the creation of duck restaurant as the background animation, teachers and students jointly explore and seek effective ways to improve the target profit.

##### 2.Cooperate to explore and complete the task

Hybrid teaching mode is based on students's; independent learning, which is the biggest difference from traditional teaching.In this process, teachers should guide students's; thinking, enlighten their wisdom and improve their ability of finding and solving problems by adopting various teaching methods.

##### 3.Project practice, scheme display

The case provided by the teacher can't cover the whole situation, and then enter into the actual combat.Each group uses the business data collected before class, uses manual sandbox, cost volume benefit interactive learning software, and entrepreneur simulation business system to carry out project measurement, group display, and group mutual evaluation. Colorful classroom activities turn complex business decisions into interesting cooperative exploration, virtual reality combination, improve entrepreneurial ability, and solve teaching difficulties.

##### 4.Interactive games, knowledge sorting

The interesting classroom form also needs to internalize and absorb the knowledge. Next, students will test the mastery of this course through the interactive games provided by SPOC.In addition, combined with the mind map, students sort out the scattered knowledge points in the classroom to further consolidate and improve the knowledge.

#### (III) after class feedback stage

##### 1.Homework completed, knowledge internalized

At the end of the course, students log on SPOC course resource platform and download homework.Teachers use SPOC curriculum resource platform to communicate and interact with students in a timely manner to solve problems in students's; learning, and other students can also give answers, so as to effectively realize teacher-student interaction and student student interaction after class.

##### 2.Multiple evaluation and teaching integration

Effective teaching evaluation is conducive to the integration of teaching and learning.This course adopts the combination of soft evaluation and hard evaluation.According to the diversified evaluation results, it is convenient for teachers to master students's; learning progress and learning effect, and it can also urge teachers to improve teaching methods and adjust teaching progress in time, give full play to the educational function of evaluation, and promote the improvement of teaching quality.

## 4. Conclusion

To sum up, the mixed teaching of management accounting based on SPOC can break through the limitation of traditional teaching time and space, give full play to the main role of students and the leading role of teachers, help to mobilize students's enthusiasm for learning, cultivate students's ability to think and solve problems independently, promote the formation of positive interaction between teachers and students, improve learning efficiency and enhance learning effect.

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