

# Research on the Reform of Advanced Financial Accounting Course Based on the PAD Class Teaching Model under Computer-aided Analysis

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**Abstract.** PAD class is a new teaching mode proposed by Professor Zhang Xuexin of Fudan University in 2013. PAD classes divide classroom time into two parts, half for teachers' explanations and half for students' group cooperation and discussion. By staggering the time, students can have enough time to study independently and absorb the knowledge internally. On the one hand, the PAD course can enable students to learn theoretical knowledge under computer-assisted technology, and on the other hand, it can improve students' independent learning ability and practical ability under computer-aided technology. This article first analyzes the concept of PAD course computer, then puts forward the advantages of advanced financial accounting course based on PAD course, and finally puts forward some suggestions.

**Keywords:** Advanced Financial Accounting Course, PAD Class Teaching Model, Computer-aided Analysis

## 1. Introduction

The PAD class were proposed by Professor Zhang Xuexin, who is the leader of the Department of Psychology of Fudan University. The teaching process is divided into three stages: presentation, assimilation and discussion. The most important thing is the discussion class. Teaching and interactive learning are separated in time, and students have enough time to absorb individually according to their own degree and rhythm. As one of the important contents of undergraduate teaching reform in China, PAD class have sufficient theoretical support. Since the sub-class was proposed in 2013, it has been favored and studied by more and more researchers. Now it has gradually matured. It not only brings about the change of teaching effect, but also brings about the change of teaching idea. However, according to the existing research, the theory of PAD class still needs to be further improved.

## 2. Advantages of advanced financial accounting in PAD class



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### *2.1. Structural reform of teaching supply for professional courses*

At present, the traditional teaching mode is mostly adopted in the classroom of colleges and universities, which is one-way indoctrination and passive learning in essence. It is difficult to cultivate core qualities such as critical thinking, creative thinking, communication ability and cooperation ability. The traditional professional courses education mode does not consider students' basic situation, such as basic differentiation, individual needs of professional knowledge, understanding ability. PAD class can meet the diverse learning needs of students and the diversification of knowledge dissemination methods.

### *2.2. Return to the original ecology of teaching*

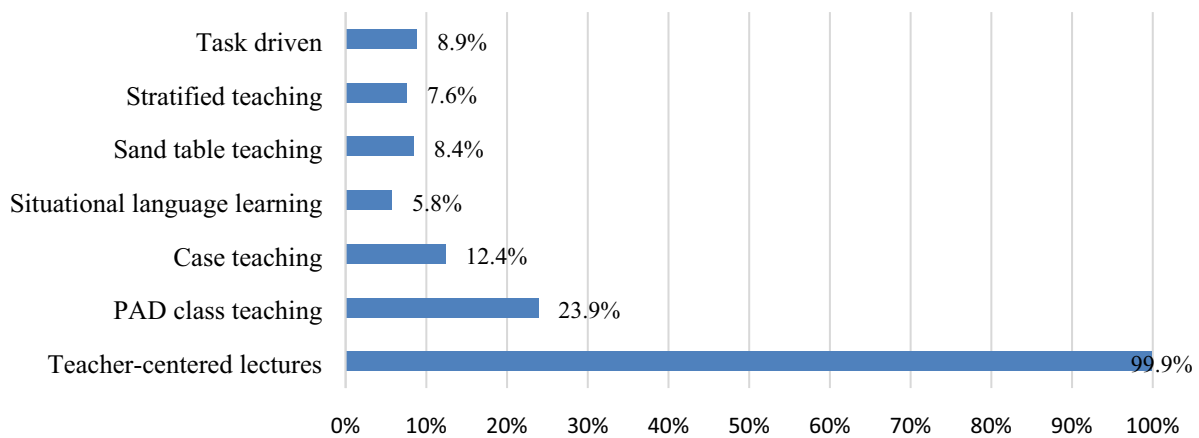
Based on the principles of psychology, PAD class fully consider students' rich thoughts and emotions. PAD class not only conforms to the psychological needs and characteristics of teachers and students, but also conforms to the psychological law of education. The principles of pedagogy and psychology are comprehensively and systematically implemented in PAD class. Teachers and students play an equal role in teaching activities, balancing the concept of teacher-centered and student-centered. Secondary classes transfer the teaching process to the cultivation of students' ability and quality.

## **3. A survey of advanced financial accounting course reform based on PAD class**

A total of 1000 questionnaires were issued, and 971 questionnaires were valid, with an effective rate of 97.1%. The specific analysis is as follows.

### *3.1. Single teaching method*

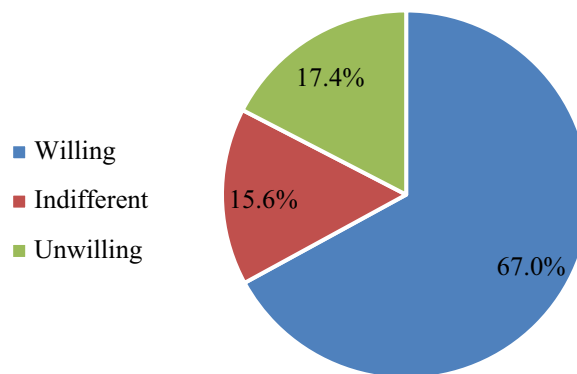
At present, many colleges and universities in China are still using traditional cramming teaching methods, such as teacher speaking and student listening model. This kind of teaching method stifles the initiative of students' learning, which is not conducive to the cultivation of students' skills and professional qualities. Survey data show that new teaching methods can better mobilize students' learning initiative, such as sub-class, case teaching, situational teaching, sand table teaching. The new teaching method can better mobilize the learning initiative. In this way, students can improve their ability to think and solve problems. According to the survey results, teacher-centered teaching is the most commonly used teaching mode, accounting for 99.9%. And then, it is PAD class teaching, accounting for 23.9%. The detailed results are shown in figure 1.



**Figure 1.** The teaching method in advanced financial accounting course

### 3.2. The willing of students study on PAD class

According to the results of the survey, students like the PAD class teaching mode very much. In sub-classes, students can learn independently and allow access to relevant materials. At the same time, during the discussion stage, students can communicate and cooperate with teachers. Students can learn from each other and make progress. In this way, students'enthusiasm and interest have been greatly improved. According to the survey results, students are more willing to use PAD class to learn, accounting for 67.0%. And 17.4% of students are not willing. The detailed results are shown in figure 2.



**Figure 2.** The willing of students study on PAD class.

## 4. Suggestions on advanced financial accounting course reform based on PAD class

### 4.1. Innovative teaching concept of PAD class

Teaching concept is the sublimation of the teaching activities understanding, and it has extremely important guiding significance for the teaching activities. The new teaching concept clarifies our teaching task, which plays a decisive role in determining the curriculum task, curriculum scope and teaching objectives. The PAD class determines that the financial accounting teaching objectives have

three characteristics, including statement orientation, economic consequence view and professional accomplishment. Therefore, we must improve our concepts and truly realize the integration of "curriculum and post, learning and work, skills and literacy". Only by attaching importance to quality cultivation, can colleges and universities train professional financial personnel.

#### 4.2. Updated assessment methods

The PAD class teaching mode allocates half of the classroom time to teachers and the other half to students. Therefore, it is decided that the examination mode of advanced financial accounting should not be merely a test. It should be the combination of the usual results and the closed-book examination, and the proportion of the usual results should not be too low. Usual performance should include the following aspects, including attendance, personal work, group work, group report on stage, etc. This paper holds that the average score of this course should be 60% in peacetime and 40% in final examination. Among them, 10% attend class, 40% do personal work and 10% do group work. Individual assignment score should be significantly higher than group assignment score, only in this way can we truly reflect the students' own efforts after class. Closed-book examination mainly examines the case analysis in the homework, so that it can be linked with the usual homework. Through this way of assessment, we can truly reflect the effect and significance of the PAD class teaching mode.

#### 4.3. Reforming the teaching method

The teaching mode of PAD class advocates dividing the teaching time into two parts. Teachers must streamline and efficiently complete the framework of textbook knowledge, key and difficult teaching. And then, before the end of the class, the teacher arranges the case analysis homework for the next class, which is the overall arrangement of the class. Teachers should give students enough time to study after class, so students should have at least one week to review and consolidate the content. The other half of the time is for students to discuss. The effect of classroom discussion is much better than the traditional teaching mode, but there are also some problems. For example, the students have not digested the knowledge in class discussion, which is often mere formality. Inter-class discussion can evade this disadvantage obviously. After at least one week of after-class discussion, students can absorb the teacher's knowledge very well. The group discussion should pay attention to the recording process in order to prepare for the usual results. Teachers should also participate in the discussion appropriately, helping students explain and solve problems. PAD class can realize teacher-student interaction and student-student interaction well.

### 5. Conclusion

The teaching mode of PAD class combines the traditional teaching and discussion classes. It allocates half of the classroom time to teachers and the other half to students for discussion. This teaching mode embodies the double effects of teacher-centered and student-centered. In order to make better use of the PAD class, it is necessary to reform the class model and assessment method combined with computer-aided technology. The application of traditional teaching mode in advanced financial accounting course has entered a bottleneck stage. The PAD class teaching mode has changed this situation, and it will certainly strengthen the teaching effect. By strengthening the teaching effect, we can improve students' practical ability and knowledge level<sup>[6]</sup>.

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