

# The Teaching Model Reform of Advanced Financial Accounting Course Based on Quality Model of Computer Aided Technology under OBE Teaching Concept

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**Abstract.** Achievement education (OBE) is a hot topic in college education research. It is an educational concept that organizes, implements and evaluates education based on students' expected learning outcomes. It is of great practical significance to study the teaching mode reform of higher financial accounting course under the concept of OBE. This paper first introduces the teaching connotation of "advanced financial accounting" under the OBE teaching mode, then analyzes the reconstruction of "advanced financial accounting" under the OBE teaching mode, and finally puts forward the reform strategy of "advanced financial accounting" teaching mode based on the OBE teaching concept.

**Keywords:** Advanced Financial Accounting Course, Quality Model, OBE Teaching Idea, Teaching Mode Reform, Computer Aided Technology

## 1. Introduction

With the development of social economy, the basic framework of financial management personnel training mode and corresponding teaching mode are very important for the cultivation of national economic construction and social development. Achievement based education OBE is a hot topic in the current education research in Colleges and universities<sup>[1]</sup>. It is a kind of educational concept that organizes, and implements and evaluates education centering on students' expected learning results. The core of achievement based education OBE is the expected learning results of the course. For higher education, OBE mode can promote the students' graduate employment to push back the training objectives and graduation requirements, and then push them to the objectives and curriculum objectives of the major of advanced financial accounting<sup>[2-3]</sup>. It is very meaningful to reconstruct the curriculum teaching module according to such mode. OBE, as the essence of the international advanced education idea, coincides with the teaching idea of higher vocational education<sup>[4]</sup>. It designs the teaching process and organizes the teaching activities in a planned way to improve the students' professional knowledge and comprehensive quality. Therefore, it is of great practical significance to study the teaching mode reform of advanced financial accounting course, which integrates the quality model under the OBE teaching concept.

## 2. The teaching connotation of advanced financial accounting under the OBE teaching mode

Under the concept of OBE, the course of advanced financial accounting is guided by students' learning results, which requires students to master knowledge objectives, ability objectives and quality objectives. After introducing the OBE education concept into the course of advanced financial accounting, this paper



makes a comparison between the teaching of advanced financial accounting and the traditional teaching, and describes it with behavioural verbs<sup>[5-6]</sup>. In the traditional teaching, there is no clear plan and goal for students to finish the course. Teaching is a teaching without goal. Through the OBE mode, the teaching method of taking students as the main body and teachers as the guidance is adopted, so that students can choose the learning content according to their own goal and master the relevant skills of the course. Based on the OBE model, students should not only learn the content of the course, but also be able to comprehensively use the knowledge they have learned to create new works, evaluate and summarize them. In the course of learning, we pay more attention to the learning results. When defining the learning objectives of the course, we determine the learning objectives of the course based on the graduation requirements, so as to push back to the course content and teaching methods.

2.1. *The connotation and theory of OBE*

OBE requires that the course system, teaching process and evaluation of advanced financial accounting should be designed and implemented based on the final results. The OBE teaching concept emphasizes on the basis of students' learning achievements and effects, organizing curriculum teaching according to the structure of professional achievements obtained from professional and job analysis, and paying attention to the acquisition of professional skills and skills. Most of the OBE research focuses on the application, promotion and introduction of the results oriented teaching concept, and applies the results oriented education concept to the teaching of the platform course of advanced financial accounting.

2.2 *Problems in the teaching mode of advanced financial accounting*

Under the traditional teaching mode, senior financial accounting mainly focuses on face-to-face tutoring, with single teaching form, single teaching means, lack of teaching resources, inability to mobilize students' enthusiasm for learning and homework as the main way for students to consolidate knowledge, as shown in Figure 1 below. It is of great theoretical value to study the teaching mode of advanced financial accounting by applying the OBE education concept to the teaching of advanced financial accounting.

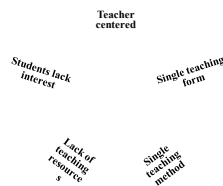


Figure1. Traditional teaching mode of senior financial accounting course

3. **Reconstruction of advanced financial accounting course under OBE mode**

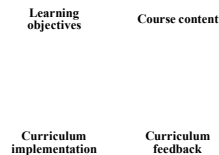
3.1. *Characteristics of advanced financial accounting course*

Under the teaching concept of OBE, the ability training content is integrated with the curriculum system. The specific content of the ability training is realized through specific courses or activities. The curriculum system is the support point of the ability training, the curriculum module is reconstructed, the teaching method is reformed, and the assessment method is updated. The goal of advanced financial accounting course is to let students master the establishment of the model, pay attention to the actual operation ability and innovation ability of students, and require the mastery of basic knowledge. Therefore, teachers should change teaching methods in the course of advanced financial accounting, and cultivate students' self-learning ability.

3.2. *Reconstruction of teaching content under the concept of OBE*

Under the traditional teaching mode, the teaching results cannot fully reflect the learning effect of students, especially for the practical courses, cannot stimulate students' interest in learning. OBE education mode focuses on student-centered, results oriented teaching mode, student-centered, and students' experience and

skills in the process of achieving the results of advanced financial accounting. In addition, the OBE teaching concept also pays attention to the lifelong sustainable development of students, emphasizes the coordinated cultivation of professional skills and comprehensive quality, pays attention to the main position of students and recognizes the learning achievements of students, and organically combines various methods through multiple links. Based on a variety of teaching methods and evaluation modes, the content of the course is reconstructed. For the course of advanced financial accounting, the results of OBE mode are used to push backward, and the teaching process of the course is divided into several processes as shown in Figure 2, so as to realize the reconstruction of the teaching process of the course.

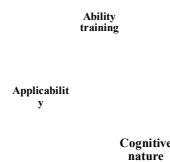


**Figure2.** OBE teaching process of the advanced financial accounting course

**4. Teaching mode reform of advanced financial accounting course based on OBE teaching concept**

*4.1. Reconstruction of the course goal of advanced financial accounting*

According to the concept of reform, the goal of advanced financial accounting should be set according to several levels as shown in Figure 3, so as to achieve the observable and measurable goal and evaluation standard, and facilitate the implementation and evaluation. The achievement goal of OBE based advanced financial accounting course includes not only explicit ability, but also implicit ability such as innovation, adaptability and team spirit. First of all, in the application of knowledge teaching, students are encouraged to analyze the financial and accounting problems of enterprises from different perspectives, so as to improve their ability to solve practical problems. Secondly, in the aspect of cultivating students' ability, it should guide them consciously to explore and strengthen their creative potential. Finally, in the cognitive teaching of knowledge, it should fully communicate with students, and constantly improve students' learning enthusiasm and autonomous learning ability.



**Figure3.** Advanced financial accounting teaching levels

*4.2. Content design and evaluation system design of advanced financial accounting course based on OBE teaching concept*

The course of advanced financial accounting based on OBE should be based on the principle of results oriented course setting, according to the working process of enterprise financial accounting management personnel, develop the course content of school enterprise cooperation project with enterprise financial accounting experts, including the general module of financial accounting and the single management skill module, and at the same time take into account the skill module of comprehensive financial accounting practice development.

Based on the OBE teaching idea, the course evaluation idea of advanced financial accounting should first pay attention to the assessment of skills and skills, and establish the evaluation subject of enterprise, students

and other non teachers. Secondly, the teaching evaluation mainly adopts direct measurement and indirect measurement, with direct measurement as the main and indirect measurement as the auxiliary. Direct measurement tools include research reports, etc. Indirect measurement tools include questionnaire, course operation and other aspects.

## 5. Conclusions

In summary, OBE mode can promote the students' graduate employment to push back the training objectives and graduation requirements, and then to the objectives and curriculum objectives of advanced financial accounting. It is very meaningful to reconstruct the curriculum teaching module according to this mode. OBE teaching method helps to improve the teaching content of advanced financial accounting, at the same time, it promotes the realization of the purpose of students' learning course, improves and revises the course content on the basis of learning ability evaluation, improves students' learning ability and innovation ability, and lays a foundation for the reform of talent training mode. In addition, the teaching mode of advanced financial accounting, which integrates the quality model under the OBE teaching concept, and innovates the teaching means and tools, improves the evaluation standard of the course, and helps to ensure the teaching quality of advanced financial accounting and lead the innovation and development of the teaching mode of advanced financial accounting.

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