

The Design and Application of Hybrid Teaching in Accounting Practice--Take “VBSE Accounting Practice” as an Example

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Abstract

In the 21st century, China economy is developing rapidly, and it leads the development of the world economy. At the same time, there is an urgent need for a group of scientific and technological talents with innovative ideas and innovative practical ability. As the cradle of cultivating talents, practical teaching plays an important and irreplaceable role in cultivating students; practical and innovative abilities, which has been an important aspect of teaching reform and exploration. Based on the development and application of mixed teaching, this paper explores the design and application of the flipped and situational mixed teaching in the course of accounting practice around the course of VBSE, a total of 1,838 students majoring in accounting, auditing and asset assessment were selected from 45 shifts over three semesters, at the same time, we use the platform software to analyze the sample data of experiment report and questionnaire, and study the effect of course design and application. The results show that the hybrid teaching has a positive effect on the students; comprehensive practical ability, and provides a new idea for the teaching reform of accounting specialty in Chinese universities.

Keywords: Mixed teaching, course design VBSE accounting practice, teaching reform

I. Introduction

Since the 1980s, with the development of world economic integration, China's reform and opening up have continued to deepen, and its national strength has increased day by day. Especially since the 21st century, Chinese enterprises have become increasingly prominent in the international arena, prospering the development of the world economy, and playing a pivotal role in stabilizing the international trade order. During the period, China's accounting reform was also very rapid and gradually became in line with international standards. Economic development is inseparable from talents. In the 21st century, comprehensive accounting talents are needed to play an important role for society. Especially with the emergence of digitization and artificial intelligence, the ability and efficiency of corporate financial decision-making and business decision-making have been improved. Through digital intelligent teaching methods, the use of mixed teaching mode can fully mobilize students' initiative, enthusiasm, and creativity, with students as the main body and teachers as guides, and cultivate students' comprehensive abilities such as innovation and practice. This requires the practice teaching of accounting majors in domestic colleges and universities to keep up with the forefront of social development and use it as an important teaching aid for accounting practice teaching.

Since 2010, the "VBSE Comprehensive Simulation Training Platform" developed by UFIDA has developed a set of online and offline highly simulation simulation training platforms for accounting practice teaching in major domestic universities. Later, the platform was upgraded to a situational simulation training platform visualized by AR, which improved the feasibility of situational teaching. Through the Internet's digital and intelligent teaching methods, the use of a mixed teaching mode that combines flipping and situational methods has enhanced students' sense of participation and interest. “VBSE Accounting Practice” is a professional practice course set up in the seventh semester according to the professional curriculum construction and professional training needs of accounting, auditing and asset evaluation. The training platform conducts virtual simulation training operation courses. The main purpose of the curriculum design is to adopt students as the main body, advocate independent learning, apply what you have learned, promote learning with using, learning while using, combine learning with

using, and implement the integration of “teaching, learning, and doing” A hybrid teaching model that combines the flipped classroom and the contextualized teaching activities with “project-oriented, task-driven” and “project-oriented, task-driven”. Teachers are no longer the subjects of teaching activities, but course organizers. Students have a more sense of experience. Through the study of this course, students will be able to improve their self-learning, self-solving and self-expression skills on the basis of mastering actual work and business processes, actively participate in work in the context, assume responsibility, and strengthen students' team spirit. At the same time, it has played a very good practical effect in shortening the adaption period for students to enter the society.

II. Overview of Blended Teaching and Accounting Practice Teaching

2.1 Overview of blended teaching

2.1.1 The meaning of blended teaching

With the application and promotion of Internet technology, the application of modern technology in higher education has become more and more extensive, and different teaching methods have emerged, which has played a positive role in the reform of higher education and played a positive role in practical teaching effect Blended teaching method is one of them.

Blended teaching refers to a teaching method that combines the advantages of online teaching and traditional teaching. It is an organic combination of “online” + “offline” teaching organization forms, and uses flipped classrooms and situational styles, etc. The teaching mode that combines a variety of teaching methods is an effective teaching mode in which knowledge learning is developed from shallow to deep, the learning attitude is changed from passive learning to active learning, and the teaching mode is changed from theory to practice. Disciplinary construction is the result of continuous reforms with the needs of social and economic development and scientific and technological progress. The focus of the profession lies in the innovative training of talents [1], and there are many problems in the teaching of traditional professional courses. Not adapting to the needs of modern social and economic development, the transition from theoretical teaching to practical teaching, and the innovative cultivation of talents needed by the society all require the reform of professional curriculum teaching is a "curriculum teaching revolution" that must be promoted by colleges and universities [2], not only to improve the professional teaching ability of teachers, but also to promote the substantial reform of the curriculum through innovative teaching design and implementation.

2.1.2 The development stage of the blended teaching method

From the 1990s to the present, the concept of blended teaching has undergone three stages of evolution.

The first stage is from the rise of blended teaching to before 2006, which refers to the mode of focusing on information technology, combining traditional face-to-face teaching and online teaching [3]. At that time, learners' cognition of the learning environment would affect their learning methods and quality [4].

The second stage is from 2007 to 2013. With the development of research and practice, the definition of blended teaching has gradually become clearer. Bliuc et al. (2007) pointed out that blended teaching is a systematic teaching activity in which students, teachers and learning resources interact face-to-face and technology-based interaction [5]. In blended teaching, teachers should pay attention not only to "how to teach", but also to "how to promote learning" [6]. The foothold lies in the design and conversion of the teacher's role as a director and the background of the classroom organization. Blended teaching is inseparable from the support of technology. The application of Moodle, Blackboard, and SAKAI platforms in blended teaching has been widely discussed [7]. Furthermore, Means et al. (2013) determined that the proportion of online teaching should be more than 25%, while the Sloan Alliance made it clear that the proportion is 30%-79% in 2018 [8].

The third stage is from 2013 to present, the research and implementation of blended teaching pay more attention to the students' experience. Goodyear and Dudley (2015) emphasized that the so-called hybrid is not only a mixture

of face-to-face teaching and online teaching, but also a mixture of teaching and tutoring in a “student-centered” learning environment [9]. Blended teaching can also be referred to as “blended learning”. Horn and Staker (2014) define blended learning as a part of the student's offline learning in classrooms, laboratories, or practice places, and part of the time online learning. Flexible and autonomous control of learning time, location, path or progress [10]. In 2012, it was called the first year of the world MOOC. During this year, Udacity, Coursera, and edX were born one after another, and world-class universities have poured into the wave of MOOC construction, and more and more high-quality MOOCs have appeared [11].

With the wider application of mobile Internet technology, the concept of hybrid teaching has been further expanded to a teaching situation based on the combination of mobile communication equipment, online learning environment and classroom discussion [12]. Research conducted by scholars at home and abroad in the past 20 years has shown that in blended teaching, the organic combination of the two forms of teaching organization can effectively enhance the depth and effect of teaching.

2.2 Requirements of mixed teaching method

There is no unified model for blended teaching reform. However, if the above four general laws of learning and teaching are to be used to give full play to the advantages of both online and offline teaching, it will be carried out in three aspects.

2.2.1 Rich online resources, integrated with the syllabus and course content

Online resources are the prerequisite for the development of blended teaching. Enriching online resources requires not only courseware, but also virtual scenes of enterprise production and operation presented through AR in teaching and supporting exercises, as well as online Q&A and interaction. In this way, it is convenient for students to experience virtual social scenes in the learning process, and through blended teaching, can the traditional classroom teaching be advanced through the online form of micro-video, and the common questions fed back by the students during the online learning process can be answered in time, thus fully Ensure the quality of classroom teaching.

2.2.2 There are offline activities, activities must be able to test, consolidate, and transform online knowledge learning

In order to enrich students' understanding and mastery of knowledge, offline courses are indispensable. Online learning allows students to basically master the basic knowledge points. Offline, after the teacher's check for deficiencies and key breakthroughs, the rest is to use carefully designed classroom teaching activities as the carrier, for example, organize students to form their own teams through recruitment , Carry out team building, cultivate students' team spirit, communication and coordination skills [13].

2.2.3 Constructing an evaluation system in the teaching process

Both the learning effect and the teaching effect require timely feedback through certain methods. Through feedback, students discover whether the new teaching method improves learning efficiency and learning ability, and teachers can find out whether the teaching mode is reasonable and appropriate, and whether it meets the needs of modern teaching. Whether it can improve the quality of teaching and students' interest; not only allows students to discover their own learning deficiencies, but also stimulates students' interest in learning, and teachers summarize teaching experience.

2.3 Application of blended teaching in accounting practice teaching

Different professional teaching, the various advanced teaching modes that are organically combined in blended teaching are also different. For example, in accounting practice teaching, blended teaching uses online and offline resources, and uses flipped teaching mode and situational teaching mode. Organically combined. The goal of higher education in accounting has always been to provide students with a variety of educational resources,

cultivate knowledgeable professionals, and maximize the learning experience and achievements of students in the process of studying [14]. The accounting higher education curriculum system in the Internet age is based on multi-disciplinary and multi-level content integration, incorporating emerging technologies into the teaching process [15]. High-level curriculum design is a necessary condition for high-level curriculum [16]. The mixed teaching model has changed the traditional classroom structure, the traditional teacher-centered education philosophy and the traditional teaching process of collective teaching in the class, so that the teaching information is clear and clear, effectively improving students' independent learning and practical ability, as well as thinking ability, and finally achieving student integration power enhanced.

III. The Design and Application of the Flipped Course of “VBSE Accounting Practice”

3.1 “VBSE Accounting Practice” course overview

The course “VBSE Accounting Practice” uses modern teaching techniques to simulate the business process of the company's daily operations and investment and financing businesses, with students as the main body, and implements the integration of “teaching, learning, and doing” And the “project-oriented, task-driven” teaching mode, using a hybrid teaching method, through the “VBSE financial simulation training platform” for online and offline combination of highly simulated virtual social practice financial teaching system, introducing AR simulation Technology, presenting the highly simulated scene of the enterprise, moving the enterprise to the school classroom. Through a high degree of simulation to simulate the actual working environment, complete accounting processing and actual operation according to the position, so that students can systematically practice the basic procedures and specific methods of corporate accounting, and can improve students' practical operation ability. It is not only a test of the professional knowledge learned, but also a very good practical effect in shortening the adaption period for students to enter the society, improving students' accounting practice ability, analyzing and solving problems, and comprehensive innovation ability. The course is very practical, and the traditional teaching methods can no longer adapt to the teaching activities of this course, and the opening of this course is an indispensable reform course from theory to practice for accounting professional courses. The mixed teaching mode that combines flipped teaching and situational teaching is an important method to solve the shortcomings of the traditional teaching mode.

3.2 Design in the course of “VBSE Accounting Practice”

This article attempts to introduce the mixed teaching model into the accounting teaching of colleges and universities, and through the combination of online and offline models, the design can be divided into three stages: pre-class, in-class, and after-class, as described below.

3.2.1 Pre-class design

First set up the company department. It is necessary to flexibly arrange company positions according to the number of students so that all students can participate. The position of the company is shown in the Figure 1.

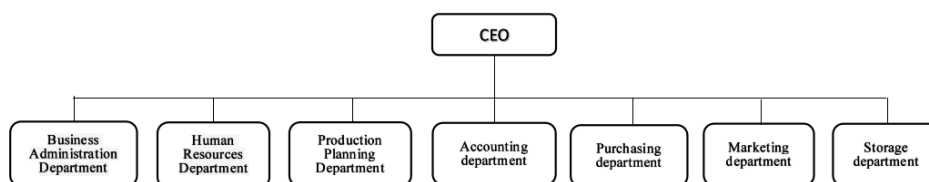


Fig 1: Company organization structure

When designing company positions before class, you cannot set up positions in the financial department alone, but design the company's overall department and position system according to the needs of the company. Because the accounting and control that accounting cannot do is all-round accounting and control. In order to familiarize

students with and understand the business connection and cooperation between accounting and corresponding departments, it is necessary to set up various functional departments and corresponding positions of the company as a whole, so that students can be familiar with each Business process, and how to calculate and control in each link of business operation. The finance department is set up according to the principle of separation of incompatible positions, and some positions can be concurrently held. As shown in the following Table 1:

Table 1 Post setting design of company

No.	Finance positions	Other functional positions in the company (part-time)	No.	Company periphery and positions	Part-time job
1	Financial manager	Part-time CEO, production manager, human resources manager, marketing manager	1	Government Affairs Center	Taxation Bureau, Social Security Bureau, Market Supervision Administration
2	General Ledger Accountant	Part-time marketing specialist production manager	2	Supplier	Securities companies, accounting firms
3	Tax accountant	Serving as purchasing manager and warehousing manager	3	Bank teller	
4	Transaction accountant	Serving as planning manager and warehouse manager			
5	cost accountant				
6	Expense accountant	Part-time human resources specialist and business assistant			
7	teller				

Second, set up companies and positions. Under the premise of guaranteeing seven positions in the finance department, the number of companies will be established according to the actual number of students in the class, and the remaining personnel will be adjusted in peripheral positions. For example: if the class size is 45 people, then 6 companies will be established, with a total of 42 people, and the remaining three can take on the three peripheral positions; if the class size is 48, then 6 companies will be established with a total of 42 people. There are six positions, namely: tax bureau, supplier, bank teller, social security bureau, market supervision bureau, securities company and accounting firm, for a total of six positions.

Third, the evaluation design

"VBSE Accounting Practice" course assessment method: examination in:

- (1) Normal performance: 30% of the total score, including: attendance 10%, team cooperation 10%, problem solving ability 10%;
- (2) Normal grades: 20% of the total grades, of which: self-learning ability 10%, each module task completed as planned 10%;
- (3) Software assessment results: 60%, combined with the scoring standards set by the software system, scores are given to the assessment results of each post at each stage.

Finally, class schedules. The total class hours of the course are 60 class hours, of which online class hours account for 40% and offline class hours account for 60%.

3.2.2 Design in class

In the course design, students are guided by self-study, using AR simulation technology and equipment to introduce students into a virtual social environment, making full use of the accounting-related knowledge that students have learned in the three years of university, using blended teaching, and serving as To be familiar with and master the job responsibilities and business processes, and operate the company's business virtually. The teacher only serves as a consultant for the company's operations and a guide for the course process, completely subverting the traditional teaching model. At the same time, the teaching time will be changed to five days of class, and the time of commuting will be used as the time of the course every day, so that students can fully integrate into the working state. The content of online and offline teaching design is shown in Table 2.

Table 2 Online and offline teaching design content

Serial number	Course design content	Leading role	Online teaching content (60% of class hours, 36 class hours)	Offline teaching content (40% of class hours, 24 class hours)	Remark
First stage	Company team formation	Teacher Student		Company formation 1. Staff recruitment 2. Competition for employment	1. According to the number of companies, recruit financial managers (led by teachers). 2. The financial manager is responsible for organizing team positions.
	Company culture construction	Student		Company culture construction 1. Company culture display 2. Company opening ceremony	1. Let the students form a team to understand their own company's industry and products. 2. Build your own culture, and show the company's culture and team spirit through pictorial format. 3. Hold the opening ceremony.
Second stage	Platform software and operation process explanation	Teacher Student	Role recognition and business process learning		Students learn independently on the platform, learn about role recognition and business processes. The teacher will answer questions on the online platform.
Third stage	Company accounting initialization	Student	Complete online accounting initialization	Manual operation part	The task is pushed by the teacher, and the students follow the instructions to complete the task pushed.

	Company operations	Student	Complete various tasks pushed by the teacher online	Complete offline manual operations	<p>1. According to the progress, push online, students can use digitization and human intelligence technology, and can use the Internet to complete the assigned tasks anywhere.</p> <p>2. Using online materials, problems arise. In actual work scenarios, using flipped teaching mode, the financial managers of each company organize team communication, independent research and resolution, and exercise their self-learning ability and problem-solving ability.</p> <p>3. Teachers concentrate on answering questions based on students' common questions.</p>
	Financial analysis	Student	<p>Complete the following tasks online based on operational data:</p> <p>1. Conduct liquidity analysis, online operation capability analysis, profitability analysis, development capability analysis, and comprehensive capability analysis</p> <p>2. Financial forecasting and decision making</p>	Financial analysis discussion	Make financial decisions based on actual operations.
Fourth stage	Discussion and summary	Student		<p>1. Each company conducts vertical analysis and horizontal analysis according to its own business situation, and finds out the problems in the business process</p> <p>2. Carry out course summary, team and individual talk about feelings.</p>	

	Course summary	Teacher		Summarize and evaluate company operations Reflect and sum up experience	
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In the design of this course, it is mainly to move the actual business operated by the company to the platform, providing supply chain business, investment and financing business, budget and final account business. On-line, teachers upload learning resources to the platform in advance, and at the same time let students understand the plan and arrangement of courses in advance, and set time nodes and tasks issued by teachers according to time nodes. Students mainly study independently and make full use of platform teaching resources and network resources to check unfamiliar knowledge points. Each company team can see the progress of the company's business operations, and compare the progress between companies horizontally. Not only do students need to complete the assigned tasks with quality and quantity, but also through the work progress comparison, analyze the work efficiency of each team, and conduct assessments.

3.2.3 Implementation in class-operation comments

Taking the entire class time as working time is to create a situation and a method for students closer to the actual work. In the process of promoting the operation of teaching tasks, we make full use of the mixed teaching mode to allow students to learn by doing, doing while learning, and doing Think about it, seek access to it, and use all kinds of resources to find a solution. First of all, teachers can intensively answer the outstanding problems encountered by students in the process of independent learning based on the records of the accounting professional online course learning platform, or focus on comments. Secondly, students can discuss and analyze the financial situation of the company during its operation, summarize the overall operation of the company, and use big data for comprehensive analysis and evaluation. Finally, each operation team will report and summarize in the form of year-end summary. At the same time, the teacher commented on the summary of each company team.

3.2.4 After class-feedback and evaluation

Feedback and evaluation are an important part of the quality and effectiveness of professors. Students feedback to teachers through the exchange of learning experience, and teachers can optimize the whole course through communication with students and exchanges between teachers, so as to improve the teaching effect of this course.

IV. Data Analysis of the Implementation Effect of Curriculum Design and Application

4.1 Explanation of research data

This article uses the relevant data of three teaching classes with a total of 1838 students in three semesters as samples. The questionnaire is issued after the end of each semester, and students fill in the questionnaire at the same time and independently. It takes an average of 10 minutes. A total of 1838 questionnaires were returned, with an effective rate of 100%. In data statistics, each dimension is divided into three categories: high, medium, and low.

4.2 Data analysis

From the perspective of the operation of the student-owned company team, comprehensive analysis and evaluation of teaching effects are carried out in 11 dimensions from four aspects, including performance, professional knowledge, role perception, and ability. The evaluation dimensions are divided into 11 dimensions, namely: average grade, professional interest, professional knowledge systemization, role perception, task completion, efficiency improvement, communication ability improvement, expression ability improvement, coordination ability improvement, innovation Improved ability and problem-solving ability (as is shown in Fig 2).

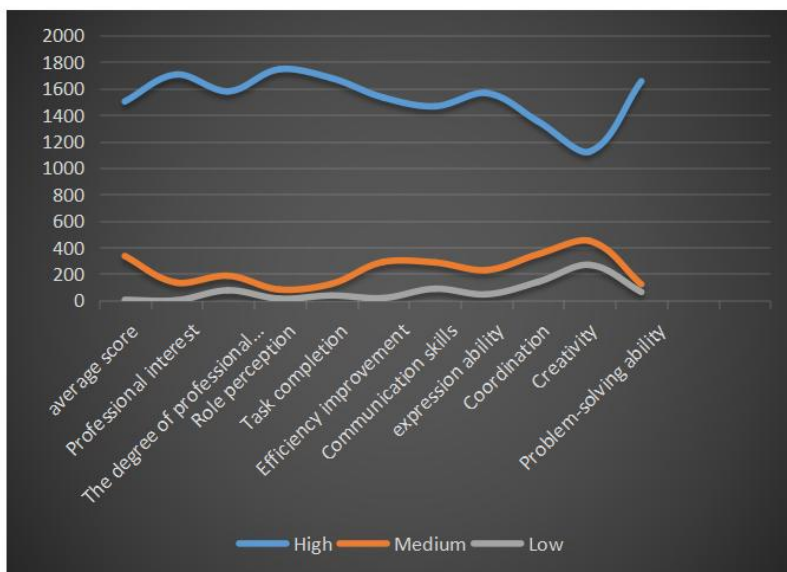


Fig 2: Comparison of evaluation dimensions

Table 3 Comparison table of evaluation dimension data

Evaluation dimension	Team	High		Medium		Low	
		Number of	Proportion%	umber of	Proportion%	umber of	Proportion%
average score	45	1501	81.66	334	18.17	3	0.17%
Professional interest	45	1705	92.76	133	7.24	0	0
The degree of professional knowledge	45	1578	85.85	185	10.07	75	4.08
Role perception	45	1745	94.94	81	4.41	12	0.65
Task completion	45	1678	91.29	124	6.75	36	1.96
Efficiency	45	1532	83.35	289	15.72	17	0.92
Communication	45	1465	79.71	286	15.56	87	4.73
expression ability	45	1565	85.15	228	12.40	45	2.45
Coordination	45	1351	73.50	348	18.93	139	7.56
Creativity	45	1123	61.10	448	24.37	267	14.53
Problem-solving	45	1654	89.99	121	6.58	63	3.43

Judging from the final results, it can be seen from Table 3 that the student's performance has improved greatly, with an excellent rate of nearly 82% and a good rate of 18.17%. Compared with the traditional teaching model in the past, academic performance has been greatly improved. This shows that under the mixed teaching mode, students' autonomous learning ability, role perception, and average grades have been greatly improved, which has a positive role in promoting. As shown in Figure 3.

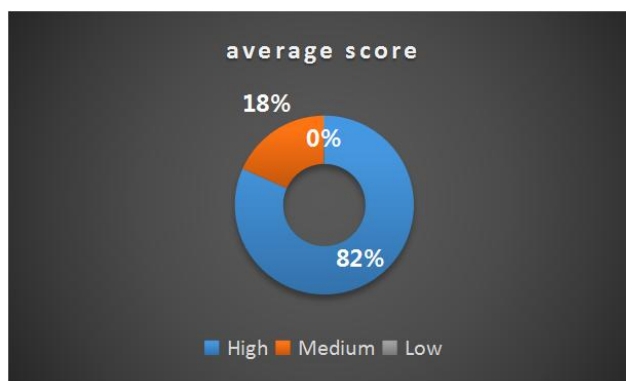


Fig 3: Comparison of average scores

4.2.1 Professional knowledge perspective

The practical course is an extension and application of the theoretical course. In order for theoretical knowledge to become a professional tool in actual work, it must be completed through practice and a professional knowledge system can be formed before it can become a useful tool in actual work. The professional theoretical knowledge that students have learned is applied in the company's operations, so that the scattered professional knowledge that students have learned in Ping is more professional, comprehensive and systematic. It not only cultivates students' professional ability, but also cultivates students' comprehensive ability. It can be seen from this that the blended teaching model has a positive role in promoting the systemization and integration of professional knowledge (as is shown in Figure 4).

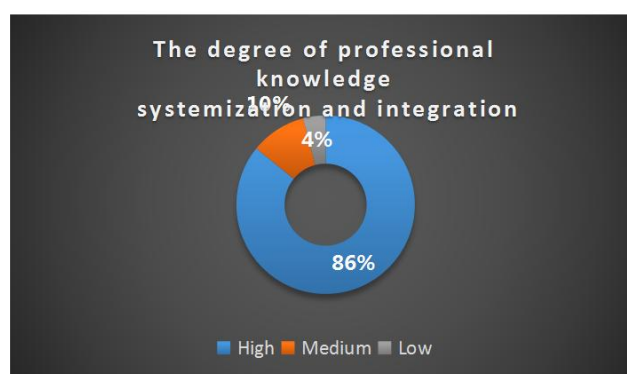


Figure 4 The degree of professional knowledge systemization and the effect of integration

4.2.2 Role perception perspective

From the perspective of students' participation and professional interest, all 1,854 students actively participated in the course practice. There were almost no early departures and late arrivals, and conscious overtime work became the norm. Among the 45 teams, members of 38 groups completed the tasks with high quality in advance, and only 3 teams completed only 92% of the tasks. On the whole, students are able to take the tasks pushed by the teacher seriously. It can be seen that students have a strong sense of responsibility and their attitude towards work has changed significantly. It can be seen that the mixed teaching method stimulates students' interest and actively participates in the curriculum and conscious area work. It also greatly improves the students' independent learning ability and has a positive role in promoting. As shown in Figure 5-7.

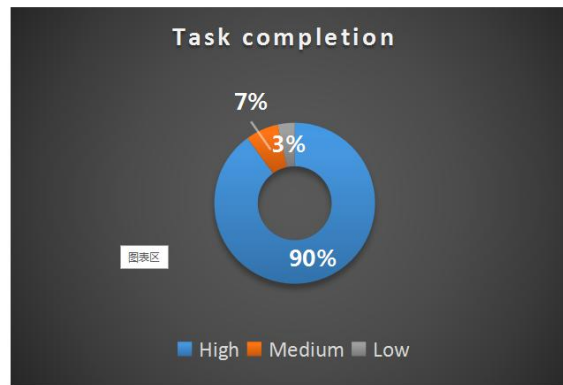


Fig5: Comparison of task completion efficiency

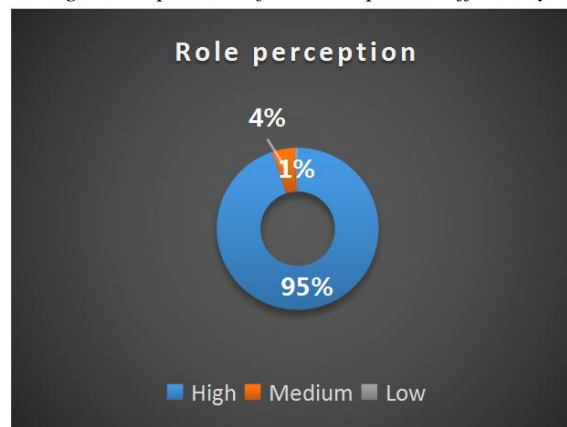


Fig 6: Comparison of role perception

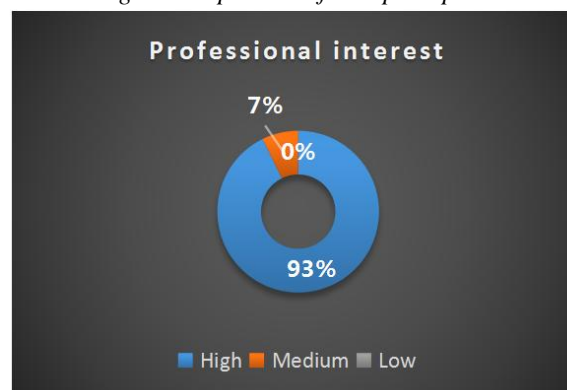


Fig 7: Comparison of professional interests

4.2.3 Ability perspective

The courses are arranged according to working hours and are operated by students. In operation, any task needs to be completed by students alone or in a team. This requires students to be good at expression, good at communication, and coordinate and cooperate with the team in order to successfully complete the task. During this period, in order to solve the problem and constantly search for answers, I must constantly explore methods and find information, and exercise my innovative ability and problem-solving ability. From the data point of view, the improvement of these six dimensions is above 80% except for the innovation ability above 60%, which is enough to show that the mixed teaching mode has a positive effect on the cultivation of the six abilities of students. As shown in Figure 8-12.

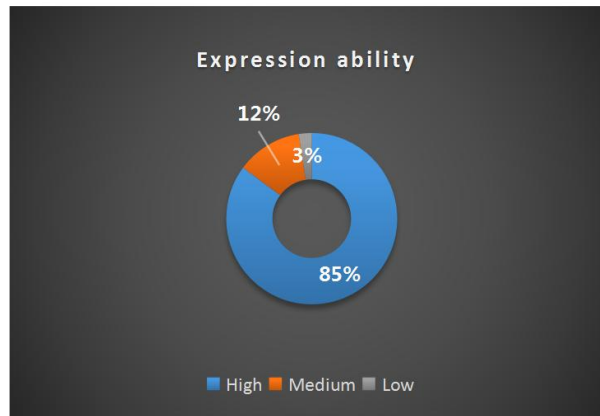


Fig 8: Comparison of expression ability

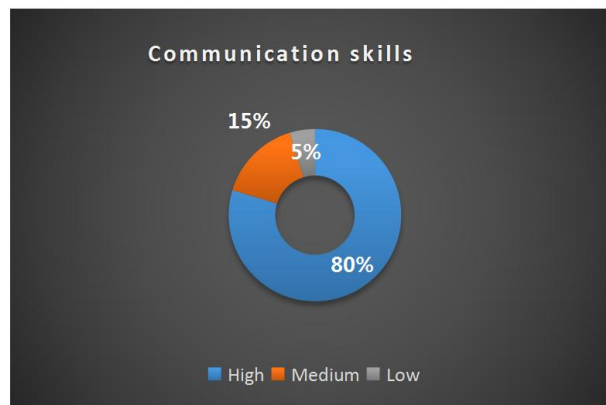


Fig 9: Comparison of communication ability

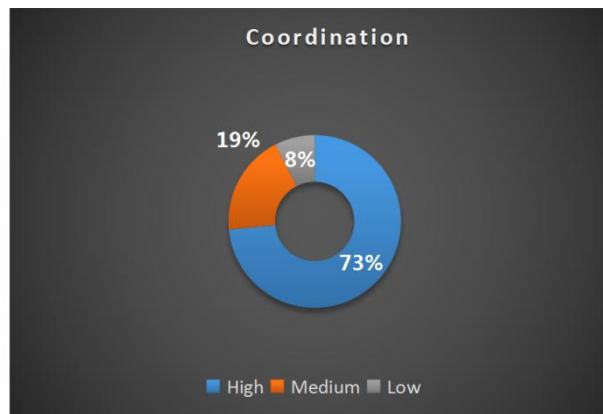


Fig 10: Comparison of coordination ability

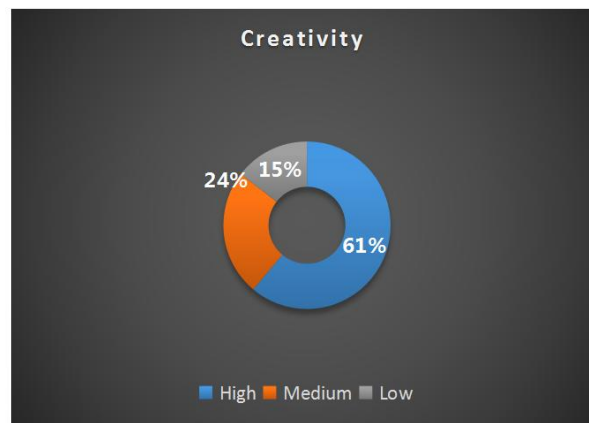


Fig 11: Comparison of innovation ability

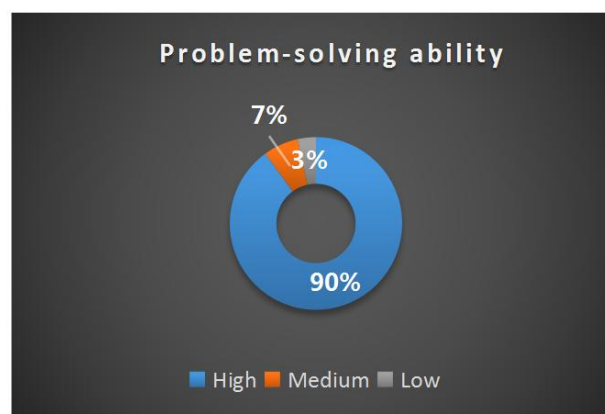


Fig 12: Comparison of problem-solving capabilities

4.3 Comparison of online and offline results

Online teaching not only saves resources and improves efficiency for education, but also provides a good teaching model for emergencies (such as the new crown epidemic). The blended teaching model played an important role in the combination of online and offline teaching. Online teaching can make use of more abundant resources, save educational resources, broaden students' traditional learning thinking, and use modern technology to complete scene reproduction, enrich practical courses, and make students' autonomous learning more practical. Facilitate the completion of online cognition of students. Offline teaching is an indispensable part of practical courses. It is convenient for students to face-to-face communication and communication, and it is more convenient for the display of actual situations, especially in the market, especially in the changing market situation, through offline communication and communication, it is convenient for strategy Adjustments and budget adjustments facilitate analysis and decision-making with the team. At the same time, teachers can timely and solve the problems found by students during the operation process through offline teaching. At the same time, teachers will promptly summarize and inspire students' ideas and consciousness, and can share online experiences.

The online total scores of students are divided into three categories and matched with their offline business scores, as shown in Figure 2 (assessed by group). The scores are significantly improved. Scores above 70, accounting for 90%, are in line with the normal distribution. It objectively reflects that there is a certain degree of balance between the online and offline learning results of students, reflects the individualization of learning, and truly achieves the required effects of blended teaching.

Table 4 Online and offline operation performance ratio

Outlinw Online	Good	Medium	Poor	Total
Good (≥ 80)	8	7	1	16
Medium (70-79)	7	2	7	16
Poor (≤ 70)	1	4	8	13
Total	16	13	16	45

V. Conclusion and Enlightenment

With the application of new technologies such as digitalization and intelligence, it will inevitably lead to changes in social-related industries, and bring about practical scientific and technological talents, especially as colleges and universities that cultivate scientific and technological talents, they need to be forward-looking and Strategically, through appropriate curriculum reform design and continuous exploration of scientific teaching models, especially the continuous extension and continuous innovation of blended teaching, cultivate comprehensive talents with innovative ideas. This article is to discuss in the course design, according to the actual situation of the course, through the combination of flipped teaching and situational teaching mode, a comprehensive analysis of 11 dimensions from four aspects, such as grades, professional knowledge, role perception, and ability. And evaluate the teaching effect. Through blended teaching, students' experience and cognition are well demonstrated both online and offline to demonstrate the superiority of this teaching model.

Based on the research foundation of this article, this article believes that, first of all, when using the mixed teaching model, in the classroom, the students are the main body, and the teacher is no longer the main body of teaching activities, but the organizer of the course. Secondly, advocate autonomous learning, apply what you have learned to use, promote learning by "use", learn while "use", combine learning with "use", and implement "teaching, learning, and integration" and "project-oriented, task-driven" Advanced teaching modes such as flipped classrooms. Third, it is necessary to use AR technology to show virtual company operating scenarios. Through the combination of flipped classrooms and situational teaching, students use cloud media, interactive systems and AR systems under the Internet, so that students can more based on their own interests and needs. Learn Fourth, course organizers and implementers should clarify the design of the course and how to implement it, and explore how to use blended teaching in the implementation process and its feasibility. Fifth, the teaching content should be modularized, the online and offline content should be seamlessly connected, and the time node and spatial structure should be mastered. Finally, it is necessary to promptly reflect the feedback of students, and at the same time supervise the implementation effect, and after research and discussion, it is necessary to make timely adjustments and corrections according to the actual operation situation.

Curriculum reform needs to be further deepened. In the era of big data and artificial intelligence, the hybrid teaching model should be more detailed and precise to make it more effective, achieve teaching effects and evaluation more scientific and systematic, and is worthy of promotion and use. In particular, whether the application of blockchain technology can be integrated into accounting practice teaching in the use of hybrid teaching mode to carry out teaching content. Let students become interested in the course, and more in-depth thinking and research on the data and results obtained in the course operation, which will have a positive effect on the cultivation of students' perception and interest and the desire for knowledge.

Based on the blended teaching model is a new exploration of curriculum reform and an attempt to apply the results. With the continuous application of new technologies, the research and application of the hybrid teaching model will continue to deepen, and its teaching content and implementation effect evaluation will also continue to be improved. It will certainly play an important role in cultivating applied scientific and technological talents in

colleges and universities.

Acknowledgments

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