

The Design and Application of the Course "Financial Statement Analysis" Under Hybrid Teaching Mode

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Abstract: *Hybrid teaching mode is the organic combination of online and offline teaching, so as to enrich the existing teaching resources and teaching means, and promote the flexible development of course teaching. And the financial statement analysis as train students of accounting basic theory knowledge and application ability of professional courses, teaching purpose is to promote students' understanding of the financial statements, learn to use financial statement analysis and the method of evaluation of enterprises operating results and financial condition, and so on, the traditional teaching mode cannot meet the teaching needs, Therefore, this paper aims to study the design and application of the course "Financial Statement Analysis" in the hybrid teaching mode.*

Keywords: Blended Teaching Mode; Financial Statement Analysis; Course Teaching Design.

1. INTRODUCTION

The financial statement analysis, as one of the core courses of university financial management professional, is a strong comprehensive practice course, but students scale, the influence of the teaching faculty as well as the hardware facilities, caused in the course teaching in colleges and universities still continue to use the traditional pattern of classroom teaching, in teaching idea and teaching method is relatively backward, the teaching effect is not ideal. Therefore, it is of great significance to explore the design and application of hybrid teaching mode in the course "Financial Statement Analysis" in order to meet the improvement of teaching quality in colleges and universities and the professional needs of financial management subjects for financial personnel.

2. HYBRID TEACHING MODE

2.1 The blended teaching mode adopted in this study is the teaching mode of "Internet +" and opposite classroom.

First of all, "Internet plus" refers to the emerging technologies that combine the Internet with various industries through the use of Internet platforms and network technologies, and can create a new ecology suitable for the development of the industry in new fields. Exploring the combination of education and the Internet has also become an important direction of education reform, spawning new teaching modes such as experiential learning and blended learning. For points class by professor of fudan university in 2013, is the concept of xue-xin zhang proposed based on the students' actual situation in our country, and use the concept of interactive learning and establish a new type of teaching mode, the classroom teaching can be divided into teaching, internalized absorption and talk about the three links, core idea is that the traditional classroom teaching in two, half taught by teachers, the other half are taught by the students themselves [1]. the opposite classroom is a subversion of the traditional classroom. By changing the dominant identity of teachers, students are established as the main body in learning, so as to form a good interactive atmosphere between teachers and students. Through the combination of "Internet +" and the sub class to carry out mixed teaching, it can form a joint force of online and offline education and comprehensively educate students, which is conducive to improving the quality of college education and cultivating comprehensive professional talents.

2.2 Application practice of hybrid teaching mode in the course of Financial Statement Analysis

2.2.1 Teaching design concept

Hybrid teaching mode in the curriculum of financial statement analysis design concept can be divided into three, first is the course ideological concept throughout the whole teaching process, the curriculum design for financial

statement analysis to the socialist core values guide, always adhere to the khalid ents education concept, by sharing the case of a well-known financial figures to guide the students' vocational values, Helping students establish socialist values of patriotism, dedication, integrity and friendliness through corporate financial examples is an important measure to improve students' professional ethics [2]. Second in the design of teaching to give priority to with constructivism instruction, teaching is not a teacher to student's one-way transmission of knowledge, but the students under the guidance of teachers after a certain stage of knowledge learning, and combining its own characteristics and others team collaboration, is the student positive initiative to construct the world, in the process of mining knowledge. Under the guidance of constructivism, students' dominant position is emphasized in the teaching of financial statement analysis. Finally in the design of teaching to adhere to the "case+project type" teaching mode, financial statement analysis course requirements around a specific case to carry on the design, according to different teaching content, taking the analysis of hot spots of finance and economics, at the same time the project teaching is blended in among them, the students in the process of research, analysis of the actual cases improve their financial statement analysis skills.

2.2.2 Construction of network teaching resources

The hybrid teaching mode requires universities and teachers to construct network teaching resources for financial statement analysis courses. At present, the construction of network teaching resources is mainly divided into your course resources, course activities resources and so on, which need to improve the basic network teaching information, including course introduction, teaching outline, teaching team, so that students can clearly understand the effectiveness of network resources. the construction of course resources includes PPT resources, micro videos, exercises, question banks, case maps and other common teaching resources. Students can obtain corresponding course teaching resources through online forms and consciously conduct online learning. the activity resources of the course are mainly in the form of course questionnaire, online testing and so on, which is a means of testing the learning effect of students at a certain stage. Besides, teachers should actively promote financial statement analysis course WeChat public construction, through the common management of teachers and students to write financial cases associated with financial statement analysis, or to carry out the activities of the interpretation of financial statements, encourage students to actively express their views, by means of a message so as to improve the interactivity between teachers and students [3].

3. CONSTRUCTION OF TEACHING MODEL

The blended teaching mode of "Internet +" and opposite classroom is the core of the opposite classroom, and the network technology is used to realize the leaning out of the classroom, so as to improve the teaching effect. Through the Internet and cooperation between traditional classroom, form across the hall to the points of education mode, teachers in classroom teaching time, part of teachers, the part by the student independently to talk about, the study, after a period of time after internalization of absorption, by collecting data and the literature under the lesson form to enhance the understanding of financial statement analysis course knowledge, In the next class, the teaching group will report and summarize the learning results.

That is to say the entire teaching mode is divided into four parts, first of all know learning task before class students through teaching platform, in the first class focus on classroom study, use of network resources for knowledge after class is extended, will eventually turn into the second class discussion class, carding the existing knowledge framework, realize the depth of knowledge to learn. In this hybrid teaching mode, students' learning no longer stays in class, but can also consolidate knowledge after class by using the network platform, which meets the needs of modern teaching.

4. CONCLUSION

To sum up, "Internet+points class" hybrid teaching mode compared with the traditional teaching mode embodies obvious superiority, hybrid teaching mode can make full use of network to realize online learning, combined with the binary class at the same time, makes into student- centered teaching activities, to improve teachers' classroom teaching quality. In the application of hybrid teaching mode in the future, the course of financial statement analysis should be more combined with the actual needs of students, give full play to the characteristics of the course, and optimize the teaching design of the course, so as to promote the teaching quality of the course of Financial Statement Design in colleges and universities.

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