

A Study on the Barriers to Students Learning and Improvement Paths in Financial and Accounting Courses Based on Blended Learning Mode in China

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To Link this Article: <http://dx.doi.org/10.6007/IJARBSS/v13-i12/20052> DOI:10.6007/IJARBSS/v13-i12/20052

Published Date: 10 December 2023

Abstract

The blended learning mode has contributed to changing the teaching mode, increasing the use of information technology, and improving learning efficiency in many ways. However, students face many difficulties when learning in this mode. This paper will discuss five aspects: imperfect infrastructure, lack of learning atmosphere, limited time and energy of students, poor connection between physical and virtual classrooms, and lack of supervision. In the meantime, propose improvement paths in hope of effectively helping students overcome learning obstacles.

Keywords: Blended Learning Mode, Financial And Accounting Courses, Barriers To Learning, China

Introduction

The Covid-19 pandemic of 2020 is almost over, but the education model of school closure during the pandemic has led to a radical change in the education system. The digitization of education did not need to wait until 2035, but was effectively previewed in 2020 with

outstanding results. In the post-pandemic era, blended learning mode is the best option for digital education.

Wu Yan, Director General of the Department of Higher Education of the Ministry of Education, pointed out on 23 February 2021 that the establishment and improvement of assessment and evaluation systems adapted to online and blended learning in universities should be vigorously promoted to effectively support the construction of university courses. It can be seen that online teaching and blended learning have been advocated by the country. In the era of "Internet+", blended learning mode, which combines online learning and offline seminars, will become the main implementation mode of the school's future curriculum (Cronje, 2020).

Blended learning has become more and more popular because it can enhance teacher-student relationships, academic performance, self-study skills, and learning attitudes among students which have been proved by many researchers such as Asarta and Schmidr (2020), Nurkhin et al. (2020) and so on. In particular, it can improve the effectiveness of the study. First, increase student engagement. Blended learning can increase student engagement by providing a variety of learning activities and formats, allowing students to learn in ways that are best suited to their needs and preferences. Second, increase flexibility in learning. Blended learning allows students to work at their own pace and on their schedule. Third, improve retention. Blended learning can improve student retention of information by providing multiple opportunities for review and practice, as well as immediate feedback on assessments.

Blended learning is particularly important for financial and accounting courses, because it can be a powerful tool for improving the effectiveness and efficiency of the courses, by providing students with a personalized, engaging, and flexible learning experience that prepares them for the challenges and opportunities of these professions. Firstly, financial and accounting courses often require a strong foundation in mathematics, statistics, and quantitative analysis. Blended learning can provide students with a variety of resources, such as online videos, interactive simulations, and quizzes, to help them build these foundational skills and develop a deeper understanding of financial and accounting concepts. Secondly, financial and accounting courses often involve complex and dynamic real-world scenarios. Blended learning can provide students with opportunities to apply their knowledge to these scenarios through online case studies, group projects, and simulations. This can help students develop critical thinking and problem-solving skills, and prepare them for the challenges of the financial and accounting professions. Thirdly, financial and accounting courses often involve a significant amount of data analysis and interpretation. Blended learning can provide students with access to advanced data analysis tools and software, as well as online resources and tutorials, to help them develop their data analysis and interpretation skills. Finally, the financial and accounting fields are constantly evolving, with new regulations, technologies, and best practices emerging all the time. Blended learning can help students stay up-to-date with these changes by providing them with access to the latest industry news, trends, and research (Fortin et al., 2019).

Organizational Model for Blended Learning

Blended learning is a kind of "online + offline" teaching mode that combines the advantages of online teaching and traditional teaching, and its ultimate goal is to improve student's learning efficiency and depth (Bruggeman et al., 2021; Dakhi, JAMA, & IRFAN, 2020).

To achieve a blended learning mode in finance and accounting courses, there should be resources online, activities offline, and tests in the process to ensure teaching quality.

Lesson Prep: Virtual Classroom, Exploring First

Unlike the traditional learning mode, the preparation phase needs to be done jointly by the teacher and the students in the blended learning mode. Teachers need to design the teaching process, prepare teaching cases, record video screens of knowledge points, and design discussion questions based on the teaching objectives, teaching priorities, and difficulties of the lesson, and release them to students 1-2 days in advance through platforms such as WeChat, Rain Classroom, Nails and MicroTeach. Students are required to complete learning tasks according to the teacher's arrangement, which mainly includes studying relevant knowledge points in advance, participating in discussions, taking online independent tests, and raising questions online. The teacher keeps an eye on students' learning in the background, focusing on monitoring their online learning hours, completion of video screen viewing, submission of assignments, discussions, and so on. For example, in the section on the closing measurement of inventories, students are required to master the "lower cost or lower net realizable value" method and are also required to incorporate ideological and political education in the class so that students are aware of the importance of integrity and never inflate assets. In the pre-class preparation stage, teachers can ask students to review the concept of cost on their own as it is simple. At the same time, record a knowledge video on what is net realizable value for students to watch in advance and design 8 to 10 questions to facilitate teachers to keep track of students' independent learning. Also, post discussion questions on why you should not overstate assets and what are the consequences of overstatement. Why is it important to use the "lower cost or lower net realizable value" method for the closing measurement of inventories?

Teaching in the Classroom: Physical Classroom, Collaborative Workshops

In the blended learning mode, the tasks undertaken in the physical classroom differ from those in the traditional classroom, and teachers can use information technology to break the limitations of the traditional class and increase the interest of the class. For example, the teacher can ask students check-in through the software which saves time and locates student activity tracks. Another example is the real-time screen projection of student discussions or answers, which allows teachers to easily, quickly, and clearly grasp student learning or the distribution of ideas, and serves as a guide for the organization of subsequent classroom teaching. In classroom arrangements, teachers should first provide feedback and summaries of students' pre-class learning. They can use the screen casting function to allow students to see the distribution of correct answers to each question, as well as to correct common student errors. Secondly, the teacher can explain the important and difficult points in this section, and the points that are easy to get wrong. Again, open discussion topics are proposed for students to explore, and students can discuss in small groups and appoint representatives to speak. Alternatively, for the discussion topics assigned before class, the teacher can look for students with representative views to speak and organize a second seminar for the students. After the students have completed their discussions and presentations, the teacher should summarize. Finally, conclude the class and assign class practice problems. For example, in the classroom teaching of the closing measurement of inventories, teachers include explanations based on students' understanding of the concept of 'net realizable value', which, according to experience, is often confused with the net realizable value of commodity inventories and

material inventories and needs to be emphasized by teachers. The teacher will also need to teach the circumstances under which an impairment provision for inventory is required and how to prepare the accounting entries. Then, in response to the discussion topics issued before the class, students were selected to present their views, and the discussion was suitably organized to impress upon students that, as accountants, they should never inflate assets and that, according to the prudent principle of accounting measurement, the closing measurement of inventories needs to be measured using the method of the lower cost or lower net realizable value. Finally, the session is concluded by setting aside 5 to 6 minutes for students to do 5 to 8 practice questions to examine their learning and to project in real time the percentage of correct answers by students, announcing the answers and explaining them on the spot.

Post-lesson Evaluation: Virtual Classroom, Evaluation and Reflection, Consolidation and Deepening

Post-lesson evaluation and reflection is a very important parts of blended learning and teaching, and their main task is to help students to review and consolidate, as well as to reflect on the 'teaching' and 'learning' of the lesson. Firstly, teachers can post extended learning tasks and examination assignments to test student learning. Secondly, the teacher can set up some open discussion sessions or question-and-answer sessions where students discuss with each other or answer questions, and then the teacher summarizes. Finally, teachers collate all the information before, during and after the lesson, write reflections on their teaching, and adjust their lesson plans. For example, in the post-assessment session of the knowledge point on the closing measurement of inventory, the smart teaching platform is a helpful tool which is a digital platform that helps teachers to create and deliver personalized learning experiences to students, monitor their progress, and provide feedback to improve their learning outcomes. Teachers can use this platform to design 10 post-assessment questions for students' weaknesses based on their learning, and ask them to complete them within 10 minutes to understand the teaching and learning situation. At the same time, teachers can guide students to use mind maps to summarize and deepen their memory of important and difficult knowledge points. Then, the teacher can guide the students to ask questions through the smart teaching platform, other students answer them and the teacher summarizes. Students who have solved the questions correctly or incorrectly will be reflected in their usual grades. Finally, the teacher compiles the teaching materials for the lesson, reflects on what was done well according to the teaching process and should be maintained, and what was not done well and should be improved in future teaching, and forms the written materials.

The Learning Barriers Faced by Blended Learning Students

Blended learning mode can fully motivate students to learn, significantly improve their learning efficiency and increase their interest in the classroom, but students also face some obstacles in the process of blended learning mode.

Inadequate Infrastructure

Blended learning is a combination of online and offline learning, with the online component requiring students to use electronic devices such as computers, smartphones, and online resources. Hardware facilities are fundamental to the smooth running of the online component of blended learning mode. Therefore, some students suffer from a series of problems such as crashing, lagging, and poor link to videos due to outdated computers and

mobile phones and unstable network signals, which seriously affects the learning effect (Rasheed, Kamsin, & Abdullah, 2020).

Due to the large student population and the fact that some students come from families with limited financial resources such as those from low-income families, not all students can have advanced smart devices, which makes learning difficult for some students (Puspaningtyas & Ulfa, 2021). For example, some students can only use their mobile phones for learning, but their screens are generally small, which makes the display of text material poor. Another example is that if the phone is poorly configured, there will be a lot of time spent waiting for it to 'load' during the learning process, which will affect the effectiveness of the learning process. A survey with 646 valid responses based on accounting students at Lyuliang University showed that 62.69 percent of students have equipment capable of meeting the requirements of blended learning, and other students face equipment problems to a greater or lesser extent, with 7.74% facing serious equipment problems.

Lack of Learning Atmosphere and Quiet Learning Environment

The limited resources of library study rooms in some schools make it necessary for a large number of students to complete some of their study tasks in the dormitories. The dormitory is where students live, and most schools have a large number of undergraduate students, generally with 4, 6 or, even 8 students sharing one room, which makes it difficult for students to concentrate on their studies as there is no study atmosphere in the dormitory (Vallée, Blacher, Cariou, & Sorbets, 2020). At the same time, dormitories cannot be kept quiet for a long time, and there are many noises, so the learning effect cannot be guaranteed. The survey showed that 36.38 percent of students felt that the study atmosphere in the dormitory was average and not particularly suitable for studying. 11.76 percent of students think the dormitory not suitable for study and 9.75 percent of students consider the dormitory was very unsuitable for the study.

Students are Running Out of Time and are Stressed With Multiple Courses Being Taught in Blended Learning Mode at the Same Time

Although the blended learning mode is more effective, it takes up a lot of students' time outside of class. Due to the prevalence of blended learning mode in recent years, many teachers have adopted this method of teaching, which can be very stressful for students. The online teaching component is generally the main basis for forming the usual grade and must be completed by students. However, with the limited time available, if too many courses are taught in a blended mode, it is difficult for students to have enough time to complete all the online tasks, which results in the inability to effectively watch video material, copy practice questions and imitate other people's ideas (Puspaningtyas & Ulfa, 2021). Students do online tasks just to complete them not learning something, wasting time but not improving. According to the survey, 14.86 percent of students strongly agree that there are too many blended learning courses and too much pressure on coursework and 31.89 percent students agree with the statements.

There is a Poor Connection between Online and Offline Learning Components

The blended learning mode requires close cooperation between teachers and students, with online and offline components closely linked (Puspaningtyas & Ulfa, 2020). However, in the actual implementation process, often faces many difficulties (Albiladi & Alshareef, 2019). For example, most students will complete online tasks assigned by teachers on time to obtain

corresponding regular grades. However, different students have significant differences in their foundation and learning abilities. The teacher can only see the average level of the students in the background. If 80 percent of the students in the class have watched the video on a particular topic and answered corresponding practice questions correctly, the teacher will think that the students have mastered the knowledge point and pay less attention to it in the physical classroom. However, the actual situation is often that 20% of the students have not mastered the knowledge point at all, and among the 80% of students who watched the video, half of them only have a superficial understanding of the knowledge point, knowing what but not why. This leads to a poor connection between the online virtual classroom and the offline physical classroom, and some students do not have a sufficient grasp of the knowledge points.

In addition, in the blended learning mode, teachers often release many open-ended discussion topics to allow students to truly participate in the class. However, when students discuss online, the same group of more active students often actively participate in the discussion and present representative viewpoints. Some students are unable to propose novel ideas due to various reasons. The physical classroom often arranges little time for discussion or does not arrange time at all, which leads to these students not receiving attention from teachers and having fewer opportunities to express their opinions in the physical classroom. This is not conducive to stimulating the learning enthusiasm of these students. Based on the survey, only 40.56 percent of students agree with the statement that Online and offline learning can be well connected, most students feel that there is a poor connection between online and offline learning.

Lack of Supervision

In the online teaching segment of the blended learning mode, the spatial positions of teachers and students are separated, and teachers are unable to effectively supervise whether students have complete online learning tasks. Some students with poor self-discipline are likely to watch video lectures on the computer, while holding their phones to browse unrelated websites. In addition, various temptations and distractions around them make it difficult to guarantee the students' learning effectiveness. Students generally respond that concentrated learning under teacher supervision is much more efficient than studying alone (Müller & Mildenerger, 2021). The results of the survey showed that 49.92 percent of students suggested that teachers are not able to effectively monitor students' online learning tasks, and only 16.56 percent of students believe they can complete online learning tasks to a high quality without teacher supervision.

Analysis of Improving the Blended Learning Mode Pathway

Blended learning mode is a trend in future education, and as students are the main participants in learning, the difficulties they face during the learning process must be fully addressed. To address students' learning obstacles, the following methods can be used for improvement.

Improving Infrastructure

Enhancing network speed, coverage, and affordability, students are most worried about network connectivity, speed, and cost while using online education platforms. To make it simple for students to use the Internet whenever and wherever they want, schools should extend the reach of their wireless networks to encompass classrooms, libraries, dorms,

restaurants, and sporting arenas. Students' everyday online surfing and video viewing should be supported by network speed, ensuring that video learning is seamless and unbroken. To guarantee that all students can afford network services, the school's network service fees should be charged at a lower rate or, if feasible, offered for free because students do not make any money.

Add computer labs and power outlets to study spaces in school libraries. Schools must have public computer rooms that are available to students at all times for those students from financially struggling households who would not be able to purchase a computer. Several computer rooms are present in certain schools, but they're not always accessible to pupils. Only teachers use them during class, and administrators administer them for a variety of reasons with limited opening hours. The construction of a huge computer room in the library that students may use whenever they want will surely have a substantial positive influence on the development of blended learning. Also, due to a scarcity of power outlets in the library study rooms, students who possess laptops are sometimes compelled to study in their dorm rooms. To assist students use of computers and other electronic devices in this age where computers are so widely used, schools should install power outlets next to each seat in their study spaces.

Creating a Learning Atmosphere and Environment

Learning demands a conducive environment, and students are far more productive in the self-study area than they are in the dorm. As a result, the self-study room at the school should have enough seats for students. The self-study room frequently resides in the library, and there aren't many available spaces. To guarantee that students have a quiet location to study, empty classrooms might be completely utilized as self-study spaces. Apart from that, to avoid prolonged seat occupancy, self-study room management should be increased at the same time. For instance, in certain self-study rooms, seats may be taken for a week, a month, or even an entire semester. To avoid the situation where there are few students in the self-study area but no vacant seats, administrators could improve management. To guarantee that every seat is ready for use every morning, administrative employees can gather and store the books used to fill the seats each day. A seat can be occupied for half a day or a day, and the effective time is relatively short. The number of students occupying seats will naturally decrease.

Strengthen the Coordination between Courses to Ensure No More Than Two Courses Adopt a Blended Learning Mode Every Semester

Teachers should discuss the teaching mode before each semester to make sure that no more than two courses using a blended learning mode are offered for the same major. This will lessen the pressure on students to do well academically and give them more time for extracurricular activities. This will guarantee high-quality instruction and provide students with enough time to finish their online learning assignments. Priority should be given to core courses and those with reasonably comprehensive online resources if several courses choose to adopt the blended learning style. Other courses should continue to be developed to prepare for future blended learning modes.

Reasonably Allocate the Knowledge Points and Time for Online and Offline Learning

The degree of self-awareness, foundation, and learning capacity among students in the same class varies significantly. Students who struggle with certain courses may go unnoticed

if teachers simply concentrate on the learning platform's average statistics, which might put them in a scenario where they are unable to keep up step by step. Because of this, teachers should split the knowledge points fairly when planning their lessons and carefully assess which knowledge points may be taught online and which must be taught in real classrooms. Second, teachers should allocate the time required for online instruction for students in a fair manner, making sure that the learning goals are met without consuming an excessive amount of the students' time. Teachers should pay attention to the actual circumstances of students who are making slow progress in addition to concentrating on the learning platform's average data. They should recognize these students' challenges, identify the precise causes of their slow progress, and offer the necessary assistance.

Strengthen Process Management and Adopt Flexible Evaluation Methods

Online learning has to improve process management, develop a form to track students' learning progress, and notify them of it often. The online exam topic firstly should be closely related to the knowledge points in the video to deter students with weak self-discipline from "hanging up" or plagiarizing. Secondly, the sequence of the options and the questions should be randomized if the exam questions are multiple-choice. If the exam questions consist of fill-in-the-blank or other predetermined answer questions, the teacher may create a question bank with a number that is three to five times the amount of practice questions needed by the students and distribute the questions at random among the students. Finally, the teacher can spend 3 to 5 minutes at the beginning of the physical classroom to conduct a preliminary inspection of the students' learning situation, and deduct points from the usual grades for those who do not match the online learning situation (Ma & Lee, 2021).

Due to the particularity of blended learning, the final assessment method should also be flexible and diverse to accurately evaluate students' learning effectiveness (Hrastinski, 2019). For example, the composition ratio of usual grades can be increased, and attendance, completion of online assignments, video viewing, participation in discussions, and accuracy of answering questions can all be included in the assessment.

Conclusion

With the continuous reform of our country's education system, core courses in finance and accounting should also change promptly to adapt to the development of the times. Blended learning undoubtedly provides a way of thinking for this reform, and this mode has a positive promoting effect on improving teaching effectiveness. However, in the process of reform, students will also face many obstacles. Society, schools, and teachers should make beneficial attempts to help students solve difficulties and further promote the development of blended learning.

Acknowledgment

The authors would like to thank all participants involved in the writing and revision process of the thesis. We also acknowledge the gracious assistance of the editors of the journal as well as the anonymous reviewers for their insightful feedback.

Declaration of Conflicting Interests

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

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