

Analysis of Challenges and Countermeasures in the Flipped Classroom Reform of Accounting Majors in Higher Education Institutions

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Abstract. In the context of the digital economy era, the accounting function is undergoing a strategic transformation from traditional accounting records to value management and strategic decision support. This profound transformation has set unprecedented high standards for the quality of accounting talent cultivation in universities. Flipped classroom, with its core concept of "learning first, teaching later, and learning determines teaching", liberates valuable classroom time for the internalization, transfer, application, and innovation of knowledge by placing the knowledge transmission process outside the classroom. In theory, it perfectly meets the inherent requirements of accounting talent cultivation in the new era. However, an undeniable reality is that although this model is highly respected in terms of ideology, its expected effects have not been fully demonstrated in the actual promotion and implementation process of accounting majors in many universities across the country. A large number of reform practices have fallen into an awkward situation of "similar in appearance but different in spirit", and even caused confusion and resistance among teachers and students due to improper organization. The significant gap between this ideal blueprint and the actual results, therefore, the core task of this article is to penetrate the surface, deeply diagnose the structural challenges faced by the implementation of flipped classrooms in accounting majors in universities, and strive to construct a set of interrelated and comprehensive response strategies, in order to provide a forward-looking and practical action roadmap for frontline educators and teaching managers.

Keywords: Flipped Classroom; Accounting Teaching; Reform in Education; Challenge Analysis; Countermeasure Research.

1. Core Challenges Faced by Flipped Classroom Teaching Reform

1.1 Pain and Inertia Dependence of Teacher-Student Role Transformation

The primary obstacle to the successful implementation of flipped classroom lies in the profound inertia brought about by the long-term fixed role positioning and behavior patterns of both teaching and learning parties. For teachers, their role needs to undergo a fundamental transformation, from authoritative lecturers of knowledge and absolute controllers of the classroom, to designers of learning contexts, guides of inquiry processes, and facilitators of collaborative communication. This transformation is far from a fine-tuning of teaching techniques. It requires teachers to possess advanced teaching design skills and be able to conceive pre class tasks and in class activity plans that can stimulate students' intrinsic motivation while accurately serving teaching objectives; At the same time, students also face the daunting challenge of transitioning from passive receivers to active constructors. The thinking inertia and learning dependence psychology cultivated in the long-term exam oriented education environment result in a considerable number of students lacking necessary metacognitive strategies and self-learning abilities. They are accustomed to waiting for teachers to provide clear knowledge points and standard answers, and show significant discomfort with the flipped mode that requires active planning, monitoring, and adjustment of their own learning process[1]. This maladjustment directly leads to their pre class learning often staying at the surface level of coping with inspections, making it difficult to effectively carry out high-order thinking activities aimed at deep knowledge internalization in class due to weak foundations, ultimately

forming a vicious cycle of "insufficient pre class preparation - superficial classroom exploration - limited ability improvement".

1.2 Bottlenecks and Sustainability Challenges in Teaching Resource Construction

The effective operation of the flipped classroom model highly relies on a set of high-quality, systematic and closely coordinated teaching resources, especially micro course video resources as the core carrier of pre class learning. However, the strong policy compliance and dynamic practice characteristics inherent in the accounting discipline pose unique and severe challenges to its teaching resource construction. Firstly, the issue of targeted and uneven quality of resources is prominent. Although there are a large number of open teaching resources on the internet, most of them are general explanations for a certain general knowledge point or guideline clause, making it difficult to accurately connect with the curriculum outline, textbook version used, teaching focus, and student learning situation of specific universities. Directly adopting a 'take it' approach often leads to a disconnect between teaching content and established goals. Secondly, the cost of resource development is high and the burden on teachers is heavy. Creating an accounting micro course with precise content, clear logic, vivid cases, and effective appeal to students requires a significant investment of time in script writing, case collection, recording, editing, and post proofreading. This is an additional burden that individual teachers who already bear heavy teaching and research tasks find difficult to sustain. Finally, and also the most challenging, is the sustainability pressure of resource renewal[2]. Accounting standards, tax regulations, and financial regulatory policies are constantly evolving and revising, which means that the established teaching resource library must have a dynamic updating mechanism, otherwise its content will quickly become outdated and even transmit incorrect information. The pressure of continuous maintenance is a long-term, resource intensive challenge for any teaching team, and many flipped classroom reforms have stagnated or become mere formalities due to the inability to break through the bottleneck of resource construction.

1.3 Hollow and Formal Risks in Classroom Activity Design

When valuable classroom time shifts from imparting knowledge to internalizing it, the quality of course activity design directly determines the depth and effectiveness of flipped classroom reform. In practice, many reform attempts have fallen into the trap of hollowing out and formalization due to a deviation in understanding the essence of "activities". A common misconception is that the shallow Q&A interaction of "teachers asking questions and students answering" is simply equated with higher-order thinking activities that promote students' internalization of knowledge. The entire classroom is transformed from "cramming" to "cramming", but the questions often lack the necessary level of thinking and depth of exploration, which cannot effectively guide students to complete the cognitive transition from understanding and memory to analysis, evaluation, and creation[3]. Another common problem is reflected in the serious disconnect between the accounting cases used in class and practice. If the case design is too idealized, outdated, or detached from the local business environment and real-life decision-making scenarios in China, it will be difficult to stimulate students' sense of immersion and exploration interest, making group discussions and case analysis become mere classroom performances on paper, and unable to effectively cultivate students' ability to deal with complex, vague, and uncertain accounting problems in the real world. In addition, in the commonly used organizational form of flipped classroom in group collaborative learning, if there is a lack of clear task division, refined process guidance, effective collaboration rules, and scientific incentive and constraint mechanisms, the classroom is easily trapped in a low efficiency state that appears lively on the surface but is actually disorderly. The phenomenon of "free riding" is widespread, and the collision of students' thinking and deep collaboration are difficult to achieve, greatly reducing the effectiveness of collaborative learning.

1.4 Disconnected Assessment and Evaluation System and Ineffective Incentives

A assessment and evaluation system that is isomorphic to the goals of teaching mode reform is a key guarantee to ensure that the reform direction is not biased and the driving force is inexhaustible. However, in the current flipped classroom reform in the accounting profession, there is a widespread phenomenon of a serious disconnect between the assessment and evaluation system and the new model concept, which poses a potential risk of overturning the reform achievements. The traditional accounting course assessment system usually has a strong color of "emphasizing results over process" and "emphasizing knowledge over ability", and the final closed book exam score occupies an absolute dominant position in the overall evaluation score. This single and lagging evaluation model is completely unable to adapt to the core demands of flipped classrooms, which emphasize the learning process and focus on ability generation[4]. It cannot scientifically and fairly measure students' level of engagement and effectiveness in the pre class self-directed learning stage, nor can it accurately evaluate their comprehensive abilities such as critical thinking, communication expression, innovative consciousness, and problem-solving demonstrated in classroom discussions, case analysis, team project collaboration, and other aspects. For these soft skills that are highly advocated and cultivated in the flipped classroom, the traditional written test assessment method appears pale and lacks effective measurement tools and evaluation standards. And this lagging evaluation orientation will send clear negative signals to students, that is, the process of effort and ability improvement is insignificant in the final evaluation, greatly dampening their intrinsic motivation to actively learn and participate in the new mode, resulting in teaching reforms aimed at cultivating abilities being twice as effective or even futile due to the ineffective incentive system of the evaluation.

2. Construction of Systematic Countermeasures to Address Challenges

2.1 Implement Two-Way Empowerment between Teachers and Students to Facilitate a Smooth Transition of Roles

In the face of the dilemma of transforming the roles of teachers and students, a systematic "two-way empowerment" project must be adopted to provide comprehensive support for the smooth transition of both teaching and learning parties. At the level of teacher empowerment, the core lies in building a collaborative "learning community" and supplementing it with substantive institutional incentives. At the same time, specialized training focused on practical implementation should be organized, and its content should go beyond ideological propaganda, delving into specific aspects such as "how to design driving problems", "strategies for efficiently organizing group collaboration", "micro lesson rapid production and efficient application skills", and effectively improving teachers' teaching design and classroom management abilities. More fundamentally, at the school level, it is necessary to deepen the reform of teaching evaluation and incentive systems, and clearly incorporate the effectiveness of flipped classroom reform, resource construction achievements, and feedback on student ability improvement into the evaluation index system for teacher title evaluation, job appointment, and performance allocation. From the institutional root, it is necessary to recognize and reward teachers' creative labor in teaching mode innovation, thereby effectively stimulating their endogenous motivation to continue to invest in reform. At the level of student empowerment, the key lies in conducting systematic "metacognitive" training and building a gradual "learning scaffold". At the beginning of the course, teachers need to explain the core concepts, operational processes, and significant benefits of flipped classroom to students in a clear and persuasive manner, actively managing and enhancing their psychological expectations for long-term personal development and professional competitiveness. By providing a clearly structured and guided 'learning task list', students are gradually guided to master the strategies and methods of self-directed learning by specifying the goals, core concepts, recommended paths, problem-solving, and self testing methods for pre class learning[5].

2.2 Promote Resource Co Construction and Sharing, Break Through the Bottleneck of Resource Supply

To break through the bottleneck of teaching resource construction, it is necessary to abandon the traditional idea of "each working independently" and instead promote an open and collaborative "co construction and sharing" strategy. The primary task is to vigorously promote the continuous development of the "school-based" characteristic resource library. This means that resource construction should not blindly pursue cutting-edge technology and fancy forms, but should closely focus on the training positioning of the accounting major in our school, the learning situation foundation of specific student groups, and the selected main textbooks, and develop a series of core teaching resources that are highly compatible with them, with precise content and vivid cases. To further enhance the practicality and sense of the times of resources, we should actively explore the development model of "school enterprise collaboration", establish long-term and stable cooperative relationships with well-known accounting firms, large enterprise group finance departments or financial institutions, jointly develop "mini case" video libraries, simulation training projects or cutting-edge thematic lecture resources based on real business scenarios, invite front-line senior financial directors, audit project managers or tax experts to speak in person, introduce the latest practical dynamics, real professional judgments and complex ethical dilemmas in the industry into the classroom, greatly enhance the attractiveness and practical value of teaching resources. Given the dynamic evolution characteristics of accounting policies, it is necessary to establish a clear "dynamic update and review mechanism" within the curriculum group, designate a dedicated person or rotation to track the latest changes in accounting standards, tax laws, and related regulations, regularly conduct systematic reviews and necessary revisions of existing resource libraries, and ensure the timeliness and accuracy of their content.

2.3 Deepen Classroom Activity Design and Enhance the Effectiveness of Knowledge Internalization

To ensure that in class activities move from form to substance and from shallow interaction to deep internalization, it is necessary to resolutely implement the design principles of "depth" and "refinement". Teachers should strive to design a "scaffolding style" learning task sequence with a thinking gradient, so that classroom activities form a cognitive climbing ladder from easy to difficult and gradually. For example, in a specialized class on corporate financial performance analysis, students can be arranged to independently calculate key financial ratios and observe preliminary trends (memory, understanding). Then, groups can be organized to discuss in depth the business drivers, operational risks, and management strategies behind these ratio changes, and strive to reach group consensus (analysis, application). Finally, the whole class can be guided to present cross group viewpoints, cross examine, and conduct comprehensive evaluations (evaluation, creation). Throughout this entire process, teachers need to carefully provide thinking tools, analytical frameworks, discussion rules, and timely guidance at key nodes, effectively serving as a "scaffold" to support students' continuous thinking. In the selection and creation of cases, the principle of "high simulation, high immersion" must be followed, closely connecting with the current hot topics in the capital market, typical industry difficulties, or the real decision-making situations of representative companies. For example, based on the complete annual report of a listed company that has recently undergone major mergers and acquisitions or is facing performance changes, a comprehensive analysis project that runs through multiple knowledge points should be designed, allowing students to immerse themselves in a highly simulated management decision-making environment and assume the roles of financial analysts, potential investors, or internal managers.

2.4 Refactoring the Assessment and Evaluation System to Ensure Consistency in Teaching Evaluation

Building an assessment and evaluation system that is highly consistent with the concept and goals of flipped classroom is a decisive step in consolidating reform achievements, guiding learning

behavior, and stimulating internal motivation. It is necessary to fundamentally reconstruct the existing evaluation model, with the core direction being to achieve a paradigm shift from a single knowledge assessment to a comprehensive evaluation of "process and diversity". A valuable reconstruction plan is to thoroughly adjust the composition structure and weight allocation of the overall evaluation score: incorporating "pre class learning evaluation" into the system and assigning about 20% weight. The evaluation data can be comprehensively obtained from the completion and duration of micro course viewing automatically recorded by online learning platforms, scores of embedded chapter tests, and the quality and frequency of initiating or responding to questions in course forums or communities. Raise the 'classroom process evaluation' to a core position, accounting for about 40% of the weight, and this part of the evaluation should be based on multiple evidence. The final "final comprehensive application evaluation" can retain about 40% of the weight, but its form must be thoroughly reformed. It should shift from a closed book written test that focuses on memory and simple calculations to an open-ended comprehensive case analysis report, project-based big homework based on real or simulated data, or strict oral defense, with a focus on testing students' ability to integrate the entire course knowledge system, professional judgment in complex situations, and the ability to comprehensively apply what they have learned to solve practical problems. This transparent, diverse, and process oriented evaluation system can provide sustained and positive guidance and motivation for students' learning engagement, truly achieving the goal of "promoting learning and teaching through evaluation" and ensuring the ultimate achievement of the flipped classroom reform objectives.

3. Conclusion

The flipped classroom reform of accounting majors in universities is not a simple adjustment of teaching procedures or technological means, but a systematic revolution that touches on educational philosophy, teacher-student relationships, curriculum structure, and management systems. The challenges it faces - from the inertia of teacher-student roles to the continuous supply of resources, from the deep design of activities to the systematic reconstruction of evaluation - are interrelated and interwoven, forming a complex dynamic system. This means that any isolated and fragmented improvement measures are difficult to fundamentally solve the dilemma, and only by adopting a global and collaborative thinking, top-level design and overall promotion, can they be effective. The path to future success depends on university administrators creating a policy environment that encourages innovation, tolerates exploration, and provides solid institutional and resource guarantees; Relying on the teacher community to engage in reform practices with an open mindset and research attitude, and to achieve a paradigm shift and skill enhancement in professional development within a collaborative community; Similarly, it also relies on students gradually awakening their subjectivity and endogenous motivation in learning under the scientific guidance and effective motivation of teachers, completing the identity transformation from passive knowledge receivers to active knowledge constructors and lifelong learners. Only when the key elements in the teaching system achieve collaborative evolution and positive interaction, and the enormous educational potential contained in the flipped classroom to stimulate students' potential, cultivate advanced abilities, and adapt to future needs, can it be truly released in the fertile soil of the accounting profession, thus cultivating outstanding financial talents who can truly master change and lead the future in our uncertain era.

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