

## The Research and Practice Exploration of the Effect of Cooperative Learning Method in Accounting Bilingual Teaching

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### Abstract

### Review Article

The accounting bilingual teaching has become hotspot in accounting teaching, but there are still many problems how to improve the accounting bilingual teaching results and practice. The cooperative learning in the accounting bilingual teaching can improve effective teaching and train students' ability in analysis and interpersonal and communication skills.

**Key words:** Accounting Bilingual Teaching, Cooperative Learning, Effectiveness.

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### INSTRUCTION

As early as in 2001, the ministry of education of China issued some opinions on strengthening the undergraduate teaching in colleges and universities and improving the teaching quality, in Article 8 clearly pointed out that foreign languages such as English should be actively promoted in teaching, and emphasized that economic course should be carried out first, which undoubtedly pointed out the direction for bilingual teaching of accounting [1]. But there are still many challenges in the implementation of the bilingual teaching of accounting. The biggest challenge for students is to learn new knowledge existing difficulties, meanwhile to couple with the language barrier, which cause the burden of students. It is not easy to incentive students' learning interest. The foreign laws and regulations are not suitable for our country's institutional environment, which makes the whole English teaching material is not easy to absorb. The teaching objective of the course is sometimes not clear enough that is more important to learn new knowledge or learn the language.

Traditional accounting teaching methods emphasize memory and recite. The one-way teaching way has been already a long time, which is sometimes unable to bring students' learning interest, but can form the students' learning a vicious cycle of low willingness and accomplishment, and even affect the instructors' teaching emotion. All these factors will affect the effectiveness of the bilingual teaching of accounting education. American education reform commission issued a white paper on accounting education that

showed accounting graduates should have communication, the corresponding knowledge and interpersonal skills. To adapt to international accounting teaching goal, the development trend of accounting study should not only heavy recited, more important is to collect data, preview, discussion and brainstorming among classmates and for how to improve the teaching quality and teaching effect. Different teaching methods influence on students' learning. Cooperative learning can widely implement the effective measures. The application of cooperative learning method in accounting bilingual teaching meets the needs of practical work. It can not only effectively impart professional accounting knowledge to students, but also cultivate students' analytical, expressive and communication skills. It can not only improve the effectiveness of accounting bilingual teaching, but cultivate students' social ability required by practical work.

### Situation analysis of accounting bilingual teaching

The extra investment in study may lessen students enthusiastic. Accounting is the establishment of the basic knowledge of the business school including the identification and analysis of accounting information, accounting books and the preparation of financial statements. In addition to requiring students to master basic theories, concepts and guidelines, instructors also need to give examples at any time. Students need practice repeatedly in class, and even required to devote corresponding time to finish homework after class. Students also need extra to make the following efforts in addition to the above inputs for

the English textbook teaching, and to consult a dictionary when they don't understand some English vocabularies, even have to use the corresponding accounting books. These additional learning inputs make the students learn accounting for more time, which cause students' learning enthusiasm not high.

Traditional accounting teaching emphasizes students' recitation, which makes students' understanding and analysis ability insufficient. Undoubtedly, recitation is an important basis in accounting learning. For example, what are the characteristics of accounting information? Based on rules, should the increase in liabilities be recorded in the debit or credit side? What are the accounting principles? But these problems belong to the surface layer of the knowledge; the goal of accounting teaching should cultivate students' ability on the analysis of the accounting affairs and solving problem ability. Traditional learning for students on reciting often lead to use accounting entries incorrectly. Facing the change of the operation mode, accountants should be equipped with high-level abilities of comprehensive analysis and judgment.

Traditional accounting teaching emphasizes that learning is a personal matter and there is little interaction among students. Traditional accounting teaching is to encourage students to study quietly in their seats, not to encourage discussion and conversation. Under the traditional teaching, students regard the learning as their own personal things. In fact students' interaction is likely to show some important cognitive activities; to better help students complete the learning goals in the process of learning. For example, in the teaching of the chapter on cash and internal control management, students need explain how to solve and prevent internal control problems each other and detect whether there are loopholes through the internal control principles they have learned. Through independent discussion, students can deepen the learning points and promote the completion of learning objectives.

The accounting course is often set in the first year of college, and there is a lack of partners for students to study together. Accounting is mostly set in the first semester of university as a required course for the students of the Business school. Students are not very familiar with each other when they enter the university, and it is difficult to find partners to study together in a short period of time. Limited by the time pressure, the extra learning input in the accounting bilingual study needs to make up corresponding resources. The mutual helps among the students in the group are just such resources.

From the perspective of practical requirements of finance and accounting, communication skills are more important than ever, but neglected in teaching.

Eight office of the United States in 1989 issued accounting education white paper, which list communication skills in front of the knowledge skills, interpersonal skills and knowledge of accounting audit, considered the ability for successful accounting professionals. The accounting reform of American accounting association committee released in 1990 also explicitly illustrated the communication skill may one of the three skills to cultivate students' lifelong learning. However, the accounting students' communication ability is not enough according to the practice or education in the United States. The communication ability of accounting students in our country also needs to be strengthened. Therefore, how to improve the communication ability for students or improve the teaching effective through the reform of accounting teaching has become an important issue.

### **Cooperative learning in accounting bilingual teaching**

*Cooperative learning method:* Cooperative learning method originated in the United States in the '60 s, which is a kind of student-centered by building team. Team members in the group are responsible for their own learning and others members learning. To complete the assigned task or goal, instructors in the cooperative learning method should keep control of the learning environment, design the learning activity goals and organize learning team. Johnson & Johnson pointed out that in cooperative learning, students can maximize their own and others learning ability [2]. Slavin believes that team goal is a key factor of cooperative learning that can promote the overall development of students [3]. Compared with the competitive and individualistic efforts, cooperation usually leads to higher achievement and higher productivity [4]. More concern, support and commitment among team members can bring greater mental health, social skills and self-esteem.

Therefore, there are two purposes for the introduction of cooperative learning method in accounting bilingual teaching. Firstly, some students will be transferred from passive learning to active learning. It can dissolve prejudice, develop an attitude of mutual dependence and respect through the contact and cooperation of students from different backgrounds [5]. Secondly, through the repeated practice and mutual guidance of the group members, the students' interest in accounting bilingual learning will be improved, and their interpersonal and communication skills will be promoted to achieve the learning objectives. The application of cooperative learning method in accounting bilingual teaching emphasizes the following points:

Instructors are transformed from traditional roles to facilitator and consultant [6]. The team of three to five members is highest efficiency according to the team theory. Therefore, three to five students are divided into a set of targeted group, so that each group

of students can complete specific learning objective. In the process of such a student-centered learning, each team member is responsible for their performance. Under the traditional teaching methods, instructors may not take into consideration the development of individual student, while instructors in cooperative group learning would transform into the role of facilitator and consultant in group learning and continue giving team performance feedback, which can promote learning goal.

**Change of learning environment.** Cooperative learning method can use of the cooperation among team members, regard the knowledge as the systematic structure, use the common resources by the process of the cooperation and interaction, clarify each other's learning process, share each other's learning, and discuss how to solve the problem, which can improve students' learning and problem solving skills<sup>[7]</sup>. Instructors can apply to the appraisal of groups and the competition between the groups to enhance learning effect. In this way, on the one hand, students' learning opportunities are more equal; on the other hand, students' learning motivation is stronger.

**Focus on students.** Learning initiative is not strong in traditional accounting bilingual teaching for students' pressure, while cooperative learning method emphasizes take the student as the main body, which emphasizes the active learning. Each student is not only responsible for their own learning, also responsible for the learning of other students, which encourage team members to pursue excellence and even help students achieve that. Group members can translate complex or difficult concepts from teacher's language into language that it easy for students to learn. Students who are more passive in learning can be driven by other team members to enhance their willingness to learn, and stimulate the learning atmosphere of the whole class, so as to achieve the best learning effect of accounting bilingual teaching.

## RESEARCH METHOD

**Research design:** Design samples are two classes, and one class is control group, another is the experimental group, which namely is cooperative learning method applied in the bilingual teaching of accounting. The final exam score for the two classes is the dependent variable. T test is measured the significance in statistics [8]. Detection of cooperative learning method compared with traditional accounting teaching method can show whether cooperative learning method of accounting can influence positive effects in the bilingual accounting teaching and what factors are at work in the process of accounting teaching, which can make recommendations for the bilingual teaching of accounting reform.

**Research sample:** Research samples are the 2018 major in Human Resource Management in

Lingnan normal university in the South of the People's Republic of China. Accounting course is set in the first year, Two - period panel data is built in accordance with the first and second semesters. The two classes are taught by the same instructor and used the same textbook (Written by Wilder, Shaw and Chiappetta). The teaching methods include traditional teaching method, case study and homework assignment, so there are no differences between the quality of students and instructors. Students who have retaken or suspended their studies are excluded in order to reduce the differences of students' quality.

**Research process:** Two classes were set up in the human resources major of 2018, class 1 as the control group and class 2 as the experimental group. During the study period, the differences between the two classes were observed and compared to make the research data report. According to the traditional teaching method, students in class 1 can ask questions at any time in class or consult the instructor after class if they don't understand. After class the instructor may require the students to hand in their homework in time. In the first week of Class 2, three to five people for each group must be built. For the normal university, boys are few and their personalities are more implicative, so the willingness to learn is not very ideal. In order to improve their learning enthusiasm, each of 14 boys will be sorted into 14 groups as team leader, and the rest of the students are randomly arranged.

Before starting to set up the group, explain the purpose of the experiment, and then to give 15 minutes for each group member to introduce themselves and get to know each other<sup>[9]</sup>. The purpose of group members' mutual understanding is to facilitate students to quickly find partners to learn together, and to reduce the time spent on learning, such as looking up English words, and improve the efficiency of learning accounting through mutual cooperation. There is an assignment handed in specific time. Each group should arrange their study time together and hand in their homework at the specified time, during this time students also can check the answers to the instructors' office at any time. If the delivery is late, the result will not be recorded. Instructor just read 14 assignments, and this result represents the score of all the group members.

The instructor must remind the students to study together after class at any time during the course. The group leader should register the time and the place for the group learning and ask the group members to sign their names. The instructor should provide feedback to the group members in time, to remind the group members which aspects should be paid more attention, in order to stimulate the students' positive attitude towards learning. Appraisal variables include students' attendance, the quality of submitted homework, the time of team together learning, and the times of voice. The gender factor that girls have usually

good level of English than boys may also affect the accounting bilingual learning interest and motivation. Using T statistical method to test whether cooperation teaching method in the bilingual teaching of accounting is better. The empirical equation of t six independent variables and the impact on teaching effectiveness is as follow:

$$Account_{is} = \beta_0 + \beta_1 Teach_{is} + \beta_2 Attend_{is} + \beta_3 Time_{is} + \beta_4 Homework_{is} + \beta_5 Voice_{is} + \beta_6 Male_{is} + \epsilon_{is}$$

The subscript i on behalf of the students, the subscript s on behalf of the term, the student's final semester paper grades on behalf of dependent variable, independent variables involve the teaching method, cooperative teaching method is set to 1, the opposite is set to 0, the students of class attendance, submitted work, group study together, participation in class, the students' gender, the boy is set to 1, the girl set to 2.

Fig 1 Descriptive statistics

Variable	Mean	Stand.
Dependent variable		
The scores in the second semester	72.331	30.569
Independent Variable		
whether to adopt to the cooperative learning (the cooperative learning: 1)	0.501	0.511
the attendance (10points)	7.998	6.183
the quality homework (10points)	5.557	4.144
Time of group study (5 points)	3.51	2.345
the attendance of voice (5points)	3.176	2.444
Gender (Male:1)	0.356	0.481

**Data analysis**

Descriptive statistics of samples are shown in table 1. Using sample data for the group comparison, According to the t-test results of the two groups in table 2, all the six factors reach the significant level. That is to say, the bilingual accounting teaching using cooperative learning method is more effective than the traditional bilingual accounting teaching method, and

the average score is 15.508 points higher. The average score of the students with high attendance was 20.784 points higher than that of the students with low attendance. The average score of the students with high quality homework was 13.325 points higher than that of the students with low quality, and the average score of the boys was 20.178 points lower than that of the girls.

Fig 2 T-Test

Variables	Group 1	Group 2	T
Teach whether to adopt to the cooperative learning (the cooperative learning:1)	59.567	40.781	15.508***
Attend the attendance	59.781	27.178	20.784***
Homework the quality of homework	68.453	34.756	13.325***
Cowork the time of group together learning	63.254	28.265	34.564***
Voice the times of voice	69.256	32.243	25.276***
Gender Male:1	59.976	38.768	20.178***

注: N1=58, N2=50, \*p<.05, \*\*p<.01, \*\*\*p<.001.

**RESEARCH RESULTS AND SUGGESTIONS**

**RESULTS**

In the comparative study on the two groups between cooperative learning method and traditional learning method, it is found that students in the

cooperative learning method group have much higher scores than those in traditional learning method group. The cooperative learning method has a positive and significant effect on the bilingual teaching of accounting for students, which means that the cooperative learning method can encourage and stimulate the students' motivation, which can improve

students' learning effect on the bilingual learning of accounting. Therefore, cooperative learning method has positive effect on students' learning effect in accounting bilingual teaching.

The score of students' attendance in class and the quality of homework submission, as well as their participation in class and answering questions have a positive and significant impact on their accounting performance. It can be seen that the study of accounting is a multi-aspect of the effort, in addition to the full attendance in class, homework practice also have the prominent impact. Meanwhile learning seriously or not is the key factor of learning achievement. The harder students study and the higher grades students will get.

The investment in group study also has an outstanding impact on learning outcomes. Students can discuss, debate, and clarify their understanding of concepts and points learned in group study. The interpretation among students leads to a sense of control over the content, building their own knowledge base rather than passively accepting what the teacher imparts in class. The benefits of peer conflict expose the lack of understanding, which can lead to a higher quality of understanding in the discussion of the study. Students use their diverse abilities to improve their cognitive, psychological, and social performance during the group study. Therefore, their strengths are recognized and their needs are addressed in group study, which have a significant positive impact on learning outcomes.

### **Recommendations**

The Pathways Commission was established by the American accounting society and the American institute of accountants in August 2010. The purpose of the Commission is to develop a set of national higher education strategies for cultivating accounting talents in the United States. In 2013 and 2014 published two books accounting future commission report, which can be seen from all walks of life to the attention of the accounting education in the United States. These measurements also provide reference for the reform of accounting education in China. The report clearly pointed out that in conformity with cultivating the accounting talents need continuous innovation and improvement that the requirements for the accounting talents must have analysis ability, expression ability, the interpersonal interaction and communication skills. The cooperative learning method is exactly the way of team learning that generates learning motivation among team members, encourages other members to learn, and motivates them to help each other. Social skills are combined with learning activities to promote students' active learning, team skills and team building.

When evaluating the learning performance of cooperative groups, instructors should pay attention to the distinction between individual learning performance

and group performance evaluation. Individual learning performance is to evaluate the performance at the individual level, while group learning performance is to evaluate the performance of all group members at the group level. In cooperative learning, Instructors can evaluate each member of the team's work performance according to each team member's responsibility, the task of learning and the role of interdependent relationship, and then evaluate the group performance based on the converged results of the evaluation for team performance. Instructors may make each group member team know clearly what factors is advantage in the group. When each group member may try to expand their individual performance, the group also can achieve maximum team's performance, which can practice the concept of group cooperative learning.

Build learning support system and personal support system in the cooperative group. Cooperative learning is actually a small social learning, mainly because team members can directly communicate with each other, influence each other and grow together. Team members will participate in face-to-face work, resource sharing, mutual assistance with support, encouragement, appreciation of others' efforts, and work together to achieve learning goals. In this process, learning support system and personal support system shall be constructed. Learning support system refers to the commitment of team members to help other team members with their learning. Personal support system refers to the willingness of team members to promise to assist and coach other team members. Only in both perfect learning support system and personal support system environment, group cooperative learning can improve the effect of bilingual teaching of accounting. Instructors need to continue to let team members have the opportunities to show their performance and constant cooperation, and to examine the results, and give the feedback to team members.

Positive dependence was formed among the students in the cooperative group. The interdependent situations include learning objectives, learning tasks, learning resources, learning roles and outcomes. How to make each student perceive the team members are interdependent in advance in the cooperative learning method is important. In the whole learning process each member need mutual assistance. Personal success is not really a success only when each team member is learned. No one can take the learning of others ride. Instructors may provide a comprehensive review at any time to achieve learning goals. In feedback team members can immediately know which parts need to be improved and which students need to work hard, which can encourage the students help each reach and grow together.

### **CONCLUSION**

Cooperative learning method uses the students' differences among the students and the delicate

relationship between cooperation and competition. The practice in the accounting bilingual teaching shows it will be conducive to the growth of team members when the students can cooperate with each other, which can improve the effect of bilingual teaching of accounting and make instructors and students a win-win situation.

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