

The problem of practice teaching of financial management and the necessity of reform

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Abstract:

In today's society, with the process of science and technology and the development of economy, new requirements have been put forward by financial management talents in colleges and universities in order to provide convenient conditions for the cultivation of talents in colleges and universities. And the author puts forward the necessity of financial management professional teaching reform. From the objective need of economic development, the target of cultivating financial management and the transformation of present unreasonable employment from the objective need of economic development, the target of cultivating financial management and the transformation of present unreasonable employment status.

Key words: *reform; necessity; financial management; practical teaching.*

1 The problem of practice teaching of financial management

1.1 The problem of teachers

1.1.1 The teacher lacks experience

Nowadays, many parts of the teachers' groups recruited by colleges and universities are non-institutional teachers. Some are transformed into financial management teachers for job demand or other reasons, who were engaged in accounting research and teaching in the past. And some are engaged directly from other colleges and universities, who didn't participate in practical training activities, and let alone the relevant working experiences.

1.1.2 The teaching mode adopted by teachers is too monotonous, stiff and boring

The teaching mode, to a large extent, follows the traditional teaching method-the cramming methods of teaching instead of stimulating the students' initiative to learn. The teaching mode is so single, stiff and bring that student don't want to listen to the teacher. Although some students listen to the teacher, they still don't know what the teacher said in class. The existence of these problems is not conducive to the students' comprehensive development.¹

1.2 The problem of students themselves

Many students practice with negative attitudes. They muddle through and just play it day by day, thus they care less what they have learnt. Even some students never take part in the practice. What's more, although others may participate in practice, they just follow what the teacher said instead of doing and thinking by themselves. It really violates the original intention of practice teaching. The main reason of the phenomenon is that colleges and universities understand insufficiently and lack of comprehensive, systematic and neoteric content, therefore, it is difficult to drive students' passion in learning.².

1.3 The aim of training applied talents is unclear

Although many colleges and universities are aware of the importance, they have non-sufficient knowledge on what the applied talents and what kind of talents that the society need. Most colleges and universities still identify the theory knowledge rather than synthetic knowledge which include theory and practice as the key. The student is no longer of elite talent, but ordinary people widespread. It is precisely because of the lack of understanding of the target of applied talents in colleges and universities, it is not clear which aspect of the application talents are the talents, which leads to the unclear goal of the various curriculum teaching system developed by the school.³

1.4 The cognition degree of constructing practice teaching system is not deep enough

Although colleges and universities have gradually realized the importance of practice teaching system of cultivating applied talents. However, because of the late development of practice teaching in China, colleges and universities lack of depth of structuring practice teaching system consciousness. We have not thought highly of the construction of practice teaching system because the ideas of traditional education are deeply rooted in china minds.

1.5 Practice teaching pays attention to a mere formality instead of content.

At present, although many colleges and universities have offered practical courses on financial management, the courses are relatively few and the hours are less. And the course design content is not completely separated from the book, but more is a summary of the theoretical curriculum. Sometimes, some teachers would combine their courses with some interrelated cases to make students understood easily. However these cases could not reflect the actual situation of enterprises at the present stage, and then it becomes a mere formality which leads to the situation that the students can't comprehend the actual situation at present to enhance their own actual application ability. And now the practice teaching content is simply and stiff enough that it can't meet the student need.⁴

1.6 The foundation of financial management in the university is weak.

Many colleges and universities have not offered internal financial management experimental courses and what we see is that many colleges and universities have offered experimental courses of accounting, set up accounting laboratories, and some universities offered the courses in the financial

management practice, but due to the lack of technology and experience, practice course is relatively backward. This is bound to lead the weak foundation of financial management practice.

1.7 The external professional practice teaching links is weak

Due to the exploration and development of after-school professional practical teaching, it has not been fully implemented in the real sense. Many enterprises have not set up independent financial management practical courses, which reduces opportunities for practical activities to a large extent, and can't find their own niche in an enterprise to use their professional knowledge to enhance their status. In addition, some companies are reluctant to recruit interns and keep them out for a variety of reasons. Even if there are enterprises willing to admit, many units take a negative attitude towards interns. The above problems are not conducive to the improvement of students' practical ability.⁵

1.8 The curriculum system of practice teaching is not perfect

Firstly, the practice curriculum system of financial management of many undergraduate colleges is not independent enough. Most of them are based on the teaching requirements of theoretical courses, and the purpose is to provide theoretical teaching services, rather than to cultivate the application-oriented talents for financial management. Many other schools have focused on practical teaching and internship. But they ignore the important status of teaching activities which is off campus internship named "second in-class activity". Otherwise, the practice teaching material system is unscientific and unprofessional, the syllabus is formulated without standard, and the aim of teaching is vague and so on. These problems hinder the effective development of practice teaching. Secondly, the professional practice teaching of financial management is not deep enough. The teaching content is biased towards the basic level, but not to further development. Finally, the practice project arrangement is unreasonable. When the vast majority of colleges and universities arrange practice projects, they always pay attention to the basic operation items and relatively neglect for the practice of the comprehensive and systematic project, the project schedule is unreasonable, it is not conducive to the development of students' comprehensive quality. For applied undergraduate colleges and universities, therefore, how to practice teaching based on the applied talents training goal and the reality of the needs, build a scientific and reasonable practical teaching course system has become an important task⁶.

1.9. The effect of teaching reform effect is not obvious

At present, although many colleges and universities make the reform to a certain extent in the construction of practical teaching system, the structure of curriculum, methods of teaching and so on in order to cultivate applied financial management talents, the effect of teaching reform is not obvious and even avail little because its overall understanding on the application of financial management talents and essential characteristics of the conception is lagging badly and lack of in-depth study.

2. The necessity of professional teaching reform of financial management

2.1 Internal needs of talents cultivation aims of financial management

In the process of constructing curriculum system, we should adopt the combination of production mode of applied science, and business cooperation in running schools. We could make the class become flexible and lively by citing cases, and promote students to understand deeply to lay a solid foundation for quickly adopting to work. Financial management is one of many applied disciplines, and the purpose is to coincide with the applied discipline. Based on the investigation and analysis of present enterprise talent demand forecasting, it could be found that talent requirements of enterprise is no longer limited to good professional knowledge, but need more financial management personnel who are familiar with the work content and has higher practical ability as well as the analysis, problem solving ability, which is coincide with the training purpose of financial management personnel. Therefore, teaching reform is the intrinsic need of financial management talents training goal⁷.

2.2 Objective needs of economic development

Teaching reform is the objective need of economic development. Universities can cultivate talents for enterprises and the society, and these talents are often the indispensable part of economic development. Obviously, enterprise and society are aware of it, so the enterprise will change ideas to hire employees. They would consider not only degree but also experience in the recruitment of talents, but college students generally do not have practical experience so much that they cannot get a job, there will be no difference with other general talents. As a container for cultivating talents, colleges and universities should actively work to change the current situation, carry out reform teaching, discard the disadvantages of traditional teaching, and leave favorable aspects.⁸

2.3 Change the current unreasonable employment situation

At present the demand for financial management personnel is increasing day by day, however, there are also a lot of unemployed financial management personnel in the society, no enterprise is willing to employ them, not because they are not good enough, or their educational background is not high enough, but because they don't have the ability to work as recognized by the enterprise. However, the emergence of this phenomenon comes down to the problem of the cultivation mode of colleges and universities.⁹ Because of the lack of proper teaching reform and innovation, students can't meet the social requirements, thus causing students to fail to find a job after graduation. With solid foundation and good command of business, strong application ability has always been the training goal of financial management, and it is also a realistic guarantee for students to obtain employment. With the increasingly severe employment situation, colleges and universities must take on task of training talents, market-oriented to reform the teaching of financial management, only in this way could the students in financial management apply their knowledge and obtain employment in the future after graduation.¹⁰

3. Discussion

With the development of economy and reconstruction of many enterprises, the demand of talents in society is no longer confined to the high theoretical level. On the contrary, talents with high practical ability are becoming popular among enterprises. As the requirements of talents are more serious, colleges and universities should be in line with actual needs of society in the process of training financial management personnel. The training of financial management personnel is inseparable from practice. However, due to the problem of education and technical equipment is complicated, as well as teachers, students and enterprises not agreeing to coordinate, the effect of practice teaching is not obvious. Colleges and universities should try to overcome these problems in the course of teaching in the future. It is necessary for colleges and universities to update the practice teaching system in real time and keep the advanced nature of the teaching system.

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