

An Analysis on the Reform of Financial Management Course Teaching in Accounting Major of Higher Vocational Education

Yihua Xu

College of Economics and Management, Guangzhou City Construction College, Guangzhou, 510925, China

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Abstract: Financial management is an important course for accounting major in higher vocational colleges, which is characterized by the combination of theory and practice. However, under the influence of traditional educational concepts, many teachers have neglected the important link of practical teaching, which has directly affected the learning quality of students in the teaching process. This paper carries out a series of analysis and research on the course practice of accounting and financial management. This paper expounds the main cognitive characteristics of students in higher vocational colleges and analyzes the existing problems in the teaching of financial management according to the cognitive characteristics of students, and carries out targeted curriculum reform and adjustment.

1. Introduction

Financial management is an important subject of accounting major in higher vocational colleges, which emphasizes practice and application. At present, the teaching of financial management is facing certain challenges, because the concept of this subject is abstract and complex, the calculation is tedious, the knowledge chain is long and the formulas involved are numerous. The study of economics, finance and accounting requires a solid foundation of knowledge and advanced theoretical level, which is necessary for many students. For teaching students, this subject is more complex and difficult. The key of teaching reform lies in customizing teaching methods according to the characteristics of higher vocational students and closely combining theoretical knowledge and practical operation in financial management courses.

2. Cognitive characteristics of students in higher vocational colleges

2.1. Vocational college students have poor theoretical foundation

In recent years, higher vocational colleges have lowered their admission standards in order to increase the enrollment scale. Some higher vocational colleges have obtained independent admission qualifications to compete for students. All these lead to the uneven level of students,

students to learn new knowledge, new theory ability is also different. Higher vocational college students in the middle school stage of learning is relatively low, the theoretical basis is relatively weak, which is a general trend. In teaching practice, teachers in higher vocational colleges find that when students face the same difficulties, although they can understand the solution to the problem, they lack a deep understanding of the principle behind the solution. Students often feel confused and lack motivation when they encounter high school formula derivation or other basic concepts in the learning process.[1]

2.2. Vocational college students are more active in thinking

With the development of modern science and technology, the ideas of students in higher vocational colleges have become more mature and active. Due to the openness of the Internet and the convenience of information transmission, students can use network technology to acquire knowledge anytime and anywhere, and even study through mobile phones. Students in higher vocational colleges favor we-media platforms, such as Douyin and Kuaishou, because these we-media platforms have rapid growth, rich content and personalized characteristics. Therefore, under the influence of today's network diversity, the thinking of students in higher vocational colleges is more active.[2]

2.3. High vocational students have poor self-control ability

In the process of learning, higher vocational college students have strong subjective consciousness and pay more attention to their own subjective cognition, but they are weak in self-adjustment and self-control. From the perspective of cognitive framework, it means that there is a lot of room for improvement in this area. At the stage of higher education, students are able to define their position in the study of various subjects, and their interests, attitudes and concepts are more clear. However, due to the lack of clear summary and sorting, the lack of planning and adjustment in the learning process, many vocational college students in the attitude and values of insufficient performance, more chaotic. Although students have a strong desire to learn, the lack of practical action and self-management ability usually leads to unsatisfactory academic performance.[3]

The development and reform and innovation of education and teaching activities should be carried out under the premise of following certain scientific laws. The cognitive characteristics of students in higher vocational colleges are the starting point and basis for our teaching reform in higher vocational education.

3. Problems existing in the teaching of financial management course in higher vocational colleges

Teaching for students in higher vocational colleges should fully consider the specific information of students' existing knowledge reserves, learning attitudes, learning strategies, etc. In particular, curriculum teaching activities should be designed according to students' cognitive characteristics, and problems existing in current teaching should be analyzed to carry out targeted curriculum reform and adjustment.[4]

3.1. The practical teaching system of financial management course has not yet been perfected

Financial management is an extremely important subject, and financial management and accounting courses are not only the core courses of finance and accounting majors, but also crucial

core courses for students majoring in marketing, e-commerce and business administration. All kinds of leaders in the future need to have financial management ability, because financial management involves a variety of decisions related to the value of the company, is one of its essential qualities. However, many accounting majors in higher vocational colleges have deficiencies in the practical teaching system. They usually only pay attention to the accounting and operational skills of financial accounting, or have not yet established a system to train financial management talents that meet the requirements, which is of great significance for the training of financial management talents. At present, the accounting major of higher vocational colleges has generally introduced accounting simulation experiment course or accounting computerization comprehensive practical training, but the practical teaching system of financial management course is not perfect. The professional practical experience of financial management courses in schools is insufficient, and the skills developed by financial internships cannot completely replace the skills needed for financial management.[5]

3.2. Professional teachers lack of practical enterprise financial management operation experience

Financial management is a professional subject which combines theory and practice. Financial management teachers not only need to have a solid theoretical foundation, but also need rich practical experience in order to better fulfill the teaching mission. In higher vocational colleges, many financial management teachers only impart knowledge mechanically, lack of practical enterprise financial management operation experience, so they fail to truly understand the core significance of financial management and the recognition of the important value of enterprises. This leads to students not fully understanding the knowledge, with students having only a superficial understanding of key concepts, resulting in poor teaching effectiveness.[6]

3.3. Teachers explain too much theory and neglect practical teaching

Higher vocational colleges should pay special attention to practical teaching to promote the improvement of students' professional skills, because the mission of higher vocational education is to train talents with advanced technical ability. However, in the financial management courses of higher vocational colleges, teachers often pay more attention to academic teaching and neglect practical operation teaching, resulting in too much theoretical explanation. Although the curriculum standard specifies the proportion of theoretical teaching and practical teaching, there is a bias toward theoretical teaching in the actual teaching, and the specific operation is seldom used. Some students lose their enthusiasm for learning due to the comprehensive and cumbersome calculation of financial management courses.[7]

3.4. Lack of quality practical teaching materials

At present, the financial management practice textbooks of accounting major in higher vocational colleges are mainly divided into three categories: one is dominated by specific cases, the other is dominated by theories, and the other is dominated by practical operations. Each category of teaching material necessarily involves relevant topics of discussion and practical simulations, and these theories are interwoven with practical situations. In addition to the theoretical knowledge in the textbook, there exists a separate field of practice whose content is similar to the theoretical knowledge. It is very necessary to introduce real cases in teaching materials, but most of the existing cases are out of date and out of touch with reality.[8]

3.5. There are not enough practice places in and out of school

Due to the lack of internship funds in higher vocational colleges, many colleges are unable to provide students with off-campus internship opportunities. In addition, the internship documents of financial accounting major need to be kept confidential, and some enterprises are reluctant to accept students for internship. In fact, there are not many places that can provide students with internships, although there are many places that seem suitable for internships. It's not easy to find internship opportunities because most companies are small businesses with limited resources, so the finance department can accommodate only a limited number of interns. Although some off-campus internship places, such as audit firms and tax firms, provide abundant internship opportunities, due to the lack of policy support and financial security, multiple interns may practice in the same place for a short period of time, which may have a negative impact on the internship effect. At the same time, students lack experience in off-campus financial management practice, because many internship units focus on improving students' bookkeeping ability, while other aspects of financial management, such as financial forecasting, financial decision-making, financial budgeting, financial analysis, etc., are almost not involved.[9]

4. Reform the teaching strategy of financial management course in higher vocational colleges

4.1. Strengthen the professional training of teachers and improve their teaching level

Teachers' knowledge structure and teaching methods have a direct impact on students' learning interest and academic level, so the role of teachers is very important. At present, higher vocational colleges attach great importance to the professional development of financial management teachers. They will provide teachers with a variety of training, study, research, exchange and other opportunities to stimulate their academic enthusiasm and improve their teaching level. As a teacher of financial management course, in addition to familiar with basic accounting and financial accounting and other related disciplines, it is necessary to have a deep understanding of the content of financial management course. In order to improve the quality of financial management teachers, vocational colleges generally select young teachers with potential to conduct special financial management knowledge training. In this way, teachers can not only be familiar with accounting professional knowledge, but also master certain financial management knowledge. The selection scope will mainly focus on the existing teachers of finance and accounting majors, so as to ensure the teaching level of teachers, comprehensively impart the subject knowledge, strengthen the correlation between knowledge points, so as to promote students to better understand the subject content, so as to ensure the teaching quality.[10]

4.2. Reform the teaching idea, help students to develop the sense of practice

Financial management courses in higher vocational colleges are highly practical, so in today's teaching system, financial management teachers need to constantly update their teaching concepts, cultivate students' ability to independently solve practical financial management problems, and impart students' learning skills and experiences of financial management courses. Teachers should pay more attention to practical teaching, actively plan and organize students to participate in various extracurricular practical activities, so as to increase the proportion of practical teaching in the curriculum. In order to help students improve their financial management practical skills, practical practice is essential. In order to help students gradually develop a sense of practice, teachers can recommend more excellent books on financial management practice to them.[11]

4.3. Select appropriate teaching materials and optimize the course teaching content

The characteristics of learning ability and basic knowledge of students in higher vocational colleges should be considered in the selection of teaching materials. It is necessary to choose a suitable teaching material, which contains some cases or exercises, so that students can better grasp the knowledge. The best practice is for the teaching department of vocational colleges to invite relevant professional teachers to compile unique teaching AIDS and case exercises for different teachers to teach and for students to learn. If conditions permit, teachers can integrate the existing financial management teaching materials to make the knowledge points of different parts more coherent in the teaching process, so as to help students understand the relevant content more deeply. In general, the definition of financial management will be explained first, followed by the time value of money, which is a common practice in current financial management textbooks. Financial management is seen as a crucial part of the course, however, students need to complete the relevant studies, after two or three classes, before they can really apply the knowledge in the project investment management chapter. When learning project investment management, vocational college students may have neglected the concept of time value of money due to poor learning habits. The teacher tried hard to explain, but the effect was not satisfactory. Teachers can optimize the order of teaching materials and schedule the discussion of time value after the section on financial requirement prediction, which helps to strengthen the link between concepts and enhance academic coherence. To give another example, when explaining financing methods, if the financial structure is included in the explanation, it can not only enhance the logic, but also make the structure more reasonable.[12]

4.4. The combination of in-school practice teaching and off-campus practice can comprehensively improve students' practical ability

Practical teaching should be combined with internal and external resources. In the course of financial management, we should pay attention to practical teaching and introduce investment elements. The practice in the school can be carried out in many ways, such as comprehensive simulation practice, phased simulation practice and simulation practice in the classroom. Through these practices, students will be able to master basic financial technologies, combine theoretical knowledge and practical skills, and cultivate excellent professional ethics. In addition, diversified off-campus practice teaching, as an effective training mode, reflects the importance of school-enterprise cooperation. In order to promote the improvement of students' practical ability, schools and enterprises can cooperate for a long time to jointly establish off-campus practice bases. Before studying the subject, students will be guided to visit partner companies to experience their operations first-hand in order to gain a deeper understanding of financial management. Let the academic faculty and students discuss the difficult issues in the field of corporate financial management together, and then propose initiatives to achieve a win-win situation.

4.5. Increase the proportion of process assessment results and mobilize students' enthusiasm for process participation

Exam weeks at the end of the semester usually examine the subject of financial management, which is a required course for accounting majors. In the discipline of financial management, the assessment methods for students should be diversified, including the process assessment such as case collection, teaching practical training and entrepreneurial project planning and analysis, and the process assessment should occupy a certain proportion in the assessment. For example, the process assessment and final assessment account for 50% of the total score, the usual attendance

and class performance account for 10% of the total score, and the case study, practical training and innovative enterprise plan account for 15%, 15% and 10% respectively. Increasing the proportion of process assessment results in total results is conducive to mobilizing students' enthusiasm for process participation.[13]

5. Conclusions

In order to better promote the success of teaching and education reform, financial management subjects can be reformed according to the cognitive characteristics of higher vocational students, respect the cognitive characteristics and development laws of higher vocational students, so as to organically combine theoretical knowledge with practical learning and fully stimulate the enthusiasm of students. In order to improve the teaching quality, it is very important to strengthen the teaching of financial management in higher vocational colleges, so as to cultivate practical accounting professionals who can meet the social needs and make positive contributions to the social and economic growth.

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