

Study on Cognitive Practice of Financial Management Major

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Abstract—The major of financial management is a discipline combining professionalism and practicality, so it is decided that the personnel engaged in the major of financial management should have higher comprehensive practical ability. Internship is a very important part for financial management students to apply theory to practice, make them aware of the position, and improve their working ability and skills. However, the current internship environment and internship content of the major of financial management are often far away from the relevant requirements of the financial management profession, and there is still a large gap between the internship effect and the expectation of internship. In view of the importance of internship for financial management major, this paper conducts a survey on the cognitive practice of students majoring in financial management in the past two years to find out the problems and accumulate experience, so that students can get better practice from the internship and optimize the internship effect.

Keywords—Cognitive Practice, Research, University-enterprise cooperation

I. FINANCIAL MANAGEMENT PRACTICE STATUS

A. The Internship Opportunity is Few, the Internship Position is Insufficient.

The internship requires students to go to the financial department of the actual work unit to follow the post and even take the post exercise. However, due to the confidentiality of financial work, such opportunities are rare. Except for a small number of students who can achieve on-the-job internship, the vast majority of students can only practice in other positions, or can only visit the financial department and have no contact with actual business.

B. The Content of the Internship is Simple

Students generally have an internship period of no more than 3 months. However, in the process of enterprise internship, it takes a certain amount of time for students to get familiar with a certain position. Under the arrangement of enterprises, students can only be engaged in a specific job position, and practical knowledge cannot be comprehensively learned and practiced.

II. FINANCIAL MANAGEMENT PRACTICE AND RESEARCH

In 2018, we conducted a survey on 52 students' cognitive practice in two financial management majors, For majors not participating in school-enterprise cooperation, cognitive practice is mainly divided into two types: "centralized practice" and "autonomous practice". Centralized practice, that is, each class selects a part of students to be led by a professional instructor to the designated unit for practice. Self-employment, that is, students can find their own internship unit and position. Only 20 per cent of students are concentrated in internships, while 80 per cent are self-directed. The purpose of both

Internship methods is to let students understand the operation mode, management mode, familiar with the system of financial management personnel and truly participate in the financial management work of the internship unit. Then strengthens the student's professional understanding and exercises the student's accounting work ability. Whether the student's practice achievement is up to the standard is evaluated by the teacher and the person in charge of the unit.

A. Problems existing in non-school-enterprise cooperation cognitive practice Student counterparts are less internship

To answer the question of whether you want to participate in the centralized cognitive practice. According to the questionnaire survey, 45 out of 52 students who participated in the non-school-enterprise cooperation expressed strong desire and interest to participate in the centralized cognitive practice. The remaining 7 students had a positive attitude towards centralized cognitive practice. It can be seen that all students are interested in taking part in centralized practice. However, due to the limited resources of the school, only 20% of students can participate in the centralized internship organized by the school, and most students have to choose the independent internship. Independent practice in the actual practice of students showed a relatively weak pertinence and other problems, most students could not find the right practice. The internship is only in the form. Many students hope that the school can provide an opportunity to try out the exercises that internship brings to them.

B. Students have a low understanding of financial management business process

In the process of cognitive practice, students' understanding of financial management business process is a problem. We surveyed 52 students in non-school-enterprise partnerships Eighty percent of the students thought they did not know the working process of the cognitive unit. According to the questionnaire survey, the reason for this kind of problem is that the connection between school curriculum and field practice is not close enough. It is too abrupt for students to go out to practice

directly after learning professional knowledge. Students are unfamiliar with the content of the practice, the practice cannot keep up with the pace, slow to start. The remaining 20 percent expressed only potential knowledge of the business processes of the cognitive unit. Students hope that they can practice the operation of the company, the responsibilities of each position and the process of their work before going out to school. In this way, students can have a general understanding of the company. Students will not be too unfamiliar in real practice, and it is easier to realize the measures of combining theory with practice.

C. Students' internship time is too short

What needs to be improved about the cognitive practice in the question The question survey of non-school-enterprise cooperative students found that 32 students said the internship time was too short. Financial management is a complicated and tedious process. As a result of the enterprise cognition internship time is relatively hasty, resulting in the students are only superficial, did not learn substantive things. Students want plenty of time for internships.

III. RESEARCH ON SCHOOL-ENTERPRISE COOPERATION

On October 18, 2017, general secretary xi Jin ping pointed out in the 19th report that priority is given to developing the education cause. We should fully implement the education policy of the party, implement the fundamental task of establishing morality and cultivating people, develop quality education, promote fairness education, and train socialist builders and successors who are fully developed morally, intellectually, physically and aesthetically. We will improve the career education and the training system, and deepen the integration of production and education, as well as school-enterprise cooperation. Speed up the construction of first-class universities and first-class disciplines to achieve the connotation development of education. For this reason, our school has responded positively and taken this opportunity to devote to deepening the integration of production and education and strengthening the new mode and content of school-enterprise cooperation. At the same time, the school and enterprise cooperation and co-construction class is established to improve the cognitive practice course and optimize the talent training program of our school, in the hope of allowing students to combine practice and theory, and truly achieve success and application of learning, and connect with the market and meet the needs of society.

Our school introduced school-enterprise cooperation. For the school-enterprise co-construction class, the scope of cognitive practice is wider. There are both on-campus courses and off-campus courses to enhance students' understanding of professional functions from various aspects. It is composed of ARE internship, I internship and enterprise study tour. AR internship, for group practice, different students hold different positions, so that students have a sense of substitution. I practice students who have a huge problem bank to train themselves and consolidate their professional knowledge. Corporate study tour is a process for students to visit enterprise employees on site.

A. Advantages of school-enterprise cooperation

On the basis of some problems in students' previous cognitive practice, our school introduced the school-enterprise cooperation and co-construction class. Through the cooperative communication between the school and the enterprise, the problems in the past cognitive practice have been significantly improved, which shows that the school-enterprise cooperation has a significant effect. Through the questionnaire survey of 50 students in the school-enterprise cooperation and co-construction class, we learned that there are three obvious advantages

B. School-enterprise cooperation can be fully participated

Enterprises have a wider range of resources than schools in terms of cognitive practice, giving students a long lasting exercise. According to 102 questionnaires of students who didn't participate in school-enterprise cooperation and school-enterprise cooperation co-construction class with the same major, only 20% of the students who did not participate in school-enterprise cooperation went to the counterpart enterprises for field practice under the guidance of the school tutor. The students in the school-enterprise cooperation and co-construction class are all going to the corresponding enterprises for internship under the guidance of the school tutor, and the internship coverage reaches 100%. After school-enterprise cooperation, all students can participate in field work outside school, and the enterprises that can provide students with field visit and study have more advantages in quantity and type than previous field study enterprises.

C. School-enterprise cooperation and more modern learning methods

The school-enterprise cooperation realizes the growth in the game and makes the learning more interesting. The course of co-construction USES modern products such as sand table, computer network, ARE simulation, etc., to comprehensively enrich students' classroom in different ways. Sand table not only cultivated students' practical ability but also enhanced their cognitive ability to the enterprise. I internship, both online question pool and ranking competition, which not only consolidate the knowledge of the subject but also increase the enthusiasm of students to learn competition; ARE simulates the real scene and USES the enterprise equipment to show the whole process of the factory operation, so that students can intuitively feel the whole operation framework of the enterprise from the classroom. Is closely related with the operation of enterprise financial management information, through the simulation of enterprise production, to the building of the concept of enterprise collaborative relationship between the improvement on learning style, to strengthen the students' cognition to the enterprise, but also arouse the enthusiasm of the students' learning, and truly the fiscal integration, student employment in the future.

D. Internship in and out of school is more efficient

According to the questionnaire survey, the cognitive practice before the school-enterprise cooperation is mainly divided into two parts: "centralized practice" and "autonomous practice". This internship mode enables students to conduct business

cognition in the field only after learning book knowledge, without building an overall framework of business operation for students. Students are still in an abstract state when they are aware of the specific operations of the company, which brings about limited feedback and benefits. The learning mode after the school-enterprise cooperation brings great improvement to this situation. The school-enterprise cooperation teaching first simulates the internship in the campus, constructs the general framework for the students, and then carries on the field cognition practice outside the school. The students of the co-construction class have a deeper understanding of the operation of the enterprise and are more efficient when they visit and study in the field.

E. Deficiency of school-enterprise cooperation

We interviewed 50 students from the school-enterprise cooperation and co-construction class, with the purpose of understanding their feelings towards cognitive practice. They believe that their own abilities have been significantly improved in terms of self-cognition, industry cognition, and enterprise cognition compared with students who are not involved in the co-construction class. However, it is reported that there are also some problems in the co-construction class. According to the division of two different internship modes in and out of school, the problems in the survey can be summarized as the following:

F. Problems in cognitive practice on campus

(1) The professional content is too small in the internship content

In some internship programs, students use computer software to simulate the entire process of factory operations. The practice of enterprise simulation management and ARE practice ARE group practice, that is, different students hold different positions. This method gives students a sense of substitution, but it is inevitable that students only focus on their own positions and do not have a deep understanding of the functions of other positions. Especially for the non-financial students, the effect of cognitive training on the financial position was not achieved.

(2) The course of corporate cognition is too short and shallow

Due to the large number of courses, each internship course is arranged in a very tight schedule. According to some students, before they fully understand an internship course, they will go on to the next one. As a result, several practical courses left a very shallow impression on students.

(3) The course is too computerized and the impression sheet is too graphic.

Most of the campus internship programs are done on computers. For example, ARE, the course is all about students watching the factory work process on the monitor, and students of different positions complete different tasks according to the prompts on the computer. Most of the training tasks only need to be watched and do not need to think, so the course does not impress students deeply. And computer operation class teaching relies on the student individual consciousness to complete the task, unavoidably has the fellow student to touch the fish in troubled waters, causes the practical training result to fall short of actually.

(4) Too few enterprises offer learning in campus courses

Each student's future employment enterprise is different. There are different types of businesses and different workflows. In this cognitive practice, only the working procedures of enterprises in the field of factory production and sales are provided for students to learn, so students who want to know about other types of enterprises do not get access to other enterprises.

(5) Some students have little experience in responding to teachers

In the process of internship, there is a high demand for tutors. Teachers are required to have a comprehensive grasp of professional knowledge, but they also need to have a wealth of work experience. Such instructors can help students better, so that students do not take detours. The most important part of the practical training course is the interaction and communication between teachers and students. Some instructors fail to effectively communicate with students after assigning tasks, and fail to timely find the problems of students. This is contrary to the purpose of the internship, so that the internship did not achieve the expected results.

G. Problems existing in external cognitive practice

(1) Enterprise study tour is a little simple

According to the survey, more than 60 percent of the students thought the visit was meaningless. Due to the large number of visitors in the past, employees in the enterprise need to work. In order to avoid disturbing the work of employees in the enterprise, most relevant persons in charge of the enterprise took us to visit various departments and briefly introduce the company. The students did not have close contact with the employees, did not participate in the work, and did not communicate and learn with relevant financial personnel.

(2) Non-cooperation in some enterprises

In the process of studying abroad, an enterprise prevents students from visiting the work place, which is only a form, and students only visit the company welfare places such as the canteen of the enterprise. After that, the principal of the enterprise introduces students to the establishment and development of the enterprise, and the study of the enterprise ends. The principal of the company does not allow students to enter the work area, so as not to disturb employees. For the major of financial management, this study tour is of little use and affects students' enthusiasm for going out to communicate and learn.

IV. IMPROVEMENT MEASURES FOR COGNITIVE PRACTICE

Through this questionnaire survey, we found that there is still a lot of room for improvement. According to the questions reflected in the questionnaire survey, the school-enterprise cooperation co-construction class should be improved in the following aspects:

A. Enterprise internship should be more targeted.

If the enterprise cognition practice is extensive and large, then the learning center around will deviate from the financial management major. In the future course arrangement, the study should focus on financial work, and provide students with a more targeted cognitive practice, so that students have a comprehensive and specific understanding of finance.

B. Make full use of AR technology

China's 13th five-year plan proposes to innovate the supply mode of education, expand the new form of education, promote the modernization of education by education information, actively promote the integration and innovation development of information technology and education, and strive to build a networked, digital, personalized and lifelong education system. Through augmented reality (AR) technology and virtual simulation of internship scenes, students can immerse themselves in the simulated specific internship environment, improving the experience, and they can engage in different professional positions. Teachers can also control the internship process online and interact with students. During the internship in school, students can use the augmented reality (AR) technology to simulate multiple working environments and complete internship process, which is an important cooperation and supplement for students to practice in enterprises. By combining the internship with enterprise practice, students can complete the internship system.

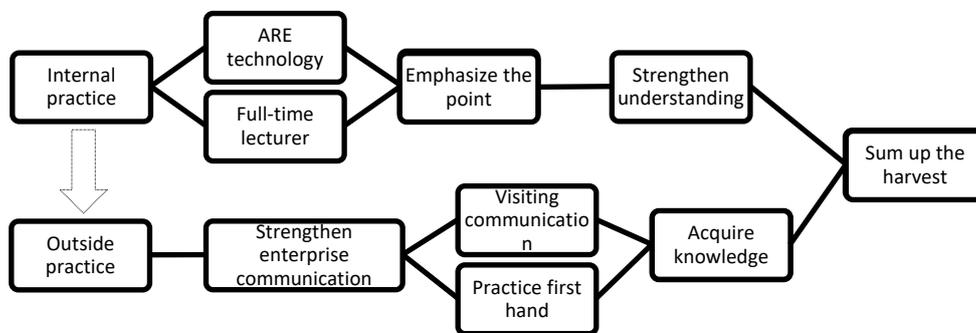
C. Strengthen internship guidance

According to the teacher's inexperience, we will carry out training to strengthen the teacher's education teaching ability. The emphasis is on enhancing the interaction between teachers and students, integrating teachers into students, making students more interested and more passionate in cognitive practice.

D. Strengthen communication with enterprises

For a company to prevent students from visiting the work of employees, should strengthen communication with the enterprise. We should do our cognitive internships instead of doing surface work.. We can recommend group visits. The total number of visitors will be reduced to less than 10, so as to not affect the work of enterprise employees, but also enable students to truly implement the field cognition practice.

E. Design of internship process



Our internship takes two steps. Our first step is on-campus internship. To the second step out of school internship .It's a step-by-step process, let students have some understanding of the company. Then go to the company for a real internship .Let students better accept, learn more knowledge,and achieve the perfect combination of theory and practice.

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