

Construction and Discussion of the Innovation and Entrepreneurship Training System of Asset Evaluation

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Abstract: As a new form of education, the asset evaluation major innovation and entrepreneurship education should take the creativity and innovation of the asset assessment profession as the basic connotation, and combine the curriculum teaching with the practical activities as the main carrier to improve the professional ability of the students in the asset assessment major. Cultivate the awareness, personality, knowledge, thinking, ability, etc. for students to carry out asset evaluation related innovation and entrepreneurship activities in the future. In order to achieve the goal of innovation and entrepreneurship education in asset appraisal, we should build an innovative and entrepreneurial training system and formulate a reasonable evaluation system, so as to promote the development of asset appraisal.

1. Introduction

Asset valuation as an asset value judgment activity is carried out to meet the needs of a specific asset business. From the perspective of China's asset assessment practice, the asset business that causes asset valuation mainly includes: asset transfer, enterprise sale, merger, enterprise joint venture, share operation, Sino-foreign joint venture, cooperation, enterprise liquidation, guarantee, enterprise lease, debt restructuring, property insurance, etc. Of course, with the development of the social economy, the asset business and economic behavior that cause asset valuation are also constantly increasing, for example, the fair value of assets is judged, and the property is taxed. The Asset Assessment Course is a professional core course in the asset assessment profession and plays an important role in the curriculum design of the asset assessment profession. At the same time, it is also a professional basic course for undergraduate majors in economics such as accounting, auditing, finance, financial management, and taxation. However, the time for asset assessment practice in China is very short. The time for introducing the asset assessment course as a course into the classroom is shorter. At present, the time for the establishment of asset assessment courses in Chinese universities is only ten years, which is behind the long history of accounting, financial management courses. The asset assessment itself is a comprehensive and practical profession. As an important place for cultivating asset assessment professionals, colleges and universities can't meet the requirements of the society for the knowledge and ability of asset assessment professionals. There are still many problems in the process, and the teaching methods need to be further improved. This paper takes the current asset evaluation and innovation teaching as the starting point, and combines the teaching practice to study and explore the teaching mode of the course.

2. The Connotation of Innovation and Entrepreneurship Education in Asset Evaluation Specialty

Asset assessment professional education needs to cultivate students' asset assessment professional ability. The so-called asset assessment professional ability refers to the sum of the assets assessment and related knowledge, skills, talents and behaviors that should be possessed and completed by the appraiser's work tasks according to specific standards in a real work environment. As a new form of education, the asset evaluation major innovation and entrepreneurship education should take the creativity and innovation of the asset assessment profession as the basic connotation, and combine the curriculum teaching with the practical activities as the main carrier to improve the

professional ability of the students in the asset assessment major. Cultivate the awareness, personality, knowledge, thinking, ability, etc. for students to carry out asset evaluation related innovation and entrepreneurship activities in the future.

3. The Content of Innovation and Entrepreneurship Education in Asset Appraisal

3.1 Innovation and Entrepreneurship Concept Education

Asset evaluation majors innovative entrepreneurship education can help asset assessment students to update their entrepreneurial concepts, avoid misunderstandings, and guide students to actively explore and think about the direction after graduation, to avoid the phenomenon of obedience-oriented education and the inability to adapt to the needs of the knowledge economy era.

3.2 Improvement of Innovation and Entrepreneurship Quality

The quality of innovation and entrepreneurship of asset assessment major includes ideological and political quality, moral quality, psychological quality and physical quality. Ideological and political quality is the basic condition and basic quality of the students of asset appraisal as an entrepreneur. The moral quality provides norms and guidelines for the students of asset appraisal innovation and entrepreneurship. The psychological quality is the process of the students of the asset appraisal and the ability to resist stress in the setbacks and adversity. The physical quality is the premise and foundation for the students of asset appraisal to do all the work of innovation and entrepreneurship.

3.3 Innovation and Entrepreneurial Knowledge

Asset assessment majors innovation and entrepreneurship knowledge generally includes knowledge of policy and law, entrepreneurship needs to assess professional knowledge, assess business innovation, evaluate technology innovation, business management and other business social knowledge.

4. Problems in the Innovative Teaching of Asset Evaluation Courses

4.1 Problems with the Textbook

The basic content of the asset assessment textbook mainly includes three parts: the basic theory, method and evaluation procedure of asset assessment; the application of the basic method of asset assessment in different types of assessment objects; the asset assessment report, the management and evaluation criteria of the asset assessment industry. This textbook layout is based on the application of various methods of asset evaluation, that is, the application of the three basic methods of market law, cost method and income method in different evaluation objects. Therefore, in the teaching, students will have a very high interest in learning the three basic methods when they first come into contact with the asset assessment course. But with the application of the three basic methods in each chapter, the students slowly feel the boring theoretical knowledge and lose the interest of the original study.

4.2 Teaching Mode is Very Simple

At present, the common teaching mode is mainly based on the teaching of theoretical knowledge in the teacher classroom, and then combined with the corresponding exercise exercises. This kind of teaching mode has the advantage of consolidating the theoretical knowledge of students through exercises, but there are also deficiencies. Firstly, students do not take the initiative to learn. Teachers become the center of classroom teaching, students passively accept knowledge, sometimes the teaching process is boring, and the teaching effect is not ideal. Secondly, because the current textbooks still lack suitable matching exercises suitable for college students, most of the exercises are from the review questions of the registered asset appraiser exams. The pertinence is not strong, and the exercises are often isolated. The lack of intrinsic links between knowledge points does not

allow students to develop their ability to analyze practical problems. Thirdly, at present, colleges and universities have generally adopted multimedia teaching methods, but the common phenomenon is that teachers only use projection equipment as a substitute for blackboards, and do not play the role that multimedia courseware should have. Some textbooks are accompanied by courseware, and only the content of the textbook is simplified and then produced into multimedia.

4.3 Emphasize Theory and Ignore Practice

Due to the current classroom teaching form and assessment mechanism, the case teaching of the asset evaluation course emphasizes theory and neglects practice. The case information provided by the teacher in the classroom is often simple in background information. After learning an asset assessment method, the corresponding parameters are provided according to the corresponding method to guide the students to calculate the evaluation value. In the actual asset assessment work, the application of the method is not the focus of the work. The focus of the work should be how to choose the evaluation method. After selecting the evaluation method, the calculation parameters are determined according to factors such as the state, use and environment of the evaluated assets, and finally the calculation of the evaluation value is performed. The current case teaching is only concerned with how to calculate, and pays insufficient attention to how to actually carry out the actual asset assessment.

5. Thoughts and Suggestions on the Innovation of Existing Asset Evaluation Textbooks

Asset appraisal is an important part of the finance and economics major. The quality of the asset appraisal textbook affects the cultivation of financial and economic talents to a certain extent. Therefore, based on the summary and analysis of the weak links of the existing textbooks, based on the consideration of these weak links, a series of opinions and suggestions are put forward.

5.1 Emphasis on Professional Ethics

After a long period of practice, China's socialist market economic system began a benign cycle and development. It is this benign cycle and development that has spawned China's asset assessment industry. Now the asset assessment industry has become an important part of China's socialist market economic system. Therefore, the professional ethics of asset appraisers occupy an important position in both evaluation theory and evaluation practice. The textbook of asset appraisal must be fundamentally grasped and emphasize professional ethics, so as to promote the benign development of the whole industry.

5.2 Strengthening the Legal Concept

At present, the phenomenon of weak legal awareness and lack of integrity of individual asset appraisal industry practitioners has occurred from time to time. This not only directly affects and restricts the virtuous circle development of the entire asset appraisal industry, but also affects the image and asset appraisal practitioners of the entire industry. Because of their special status, employees in asset assessment must be faithful to the Constitution and respect the law. In the course of their work, they must always focus on the interests of society and the public interest, consciously abide by professional ethics, take the initiative to assume social responsibilities, and always maintain professional honor. Seriously and strictly implement the evaluation criteria. From this perspective, asset assessment textbooks must strengthen students' legal concepts so that the foundation of asset valuation is solid.

5.3 Solid Foundation

According to the requirements of the education program formulated by the national education department, the asset assessment professionals must have knowledge of law, economy, management, etc., and have a certain humanistic spirit, scientific literacy and high professional ethics. They can be in the government asset management department and investment company, real estate construction institutions. This requires that the asset assessment textbook should not only carry out

the curriculum with its own characteristics according to the local economic development characteristics of the school and the advantages of the school itself, but also lay a solid foundation on the basis of cultivating students' professional characteristics and strong competitiveness. The professional foundation includes not only the basic theoretical knowledge of economics, management and asset evaluation, but also strong language skills and writing skills. In addition, there must be a strong psychological foundation, information gathering and analysis capabilities, and more need to be proficient in a certain literature search for good data query capabilities, in order to obtain the latest industry development information and asset assessment field frontier information.

5.4 Reform Traditional Teaching Models and Adopt a Diverse Teaching Model

In view of the current status of the teaching methods of college asset assessment courses, the traditional teaching mode should be reformed and diversified teaching methods should be adopted. According to the characteristics of the asset assessment professional curriculum and the asset assessment industry, according to my teaching practice, the "theory + case + training + practice" teaching mode is proposed. First of all, in the theoretical teaching, implement the "dual subject" teaching mode, which can not only play the leading role of teachers, but also fully reflect the cognitive role of students. One of the main bodies in the entire teaching process—teachers are sometimes at the center, but not always. Another subject—the student sometimes “transfers-accepts” the learning state, but more often the students are actively thinking and exploring under the guidance of the teacher. Therefore, the dual-subject teaching mode not only pays attention to the teaching of teachers, but also pays attention to the students' learning, and mobilizes the initiative and enthusiasm of both teachers and students. Secondly, the case guidance, in the asset assessment course teaching to increase the case analysis and explanation, to provide students with a simulation of the actual problem of asset assessment. For example, when applying the market law in real estate appraisal, find an evaluation report for the purpose of bank mortgage. According to the reference materials in the report and the basic situation of the assessed real estate, let the students use the market method to evaluate the real estate under evaluation. Check whether the evaluation value obtained by the student is consistent with the evaluation value obtained in the report and verify each other.

6. Summary

Asset evaluation is based on accounting knowledge, with ordinary financial management as the basic method, and has its own special theoretical system and method, and a professional with a wide range of knowledge required by practitioners. Therefore, from this perspective, only the materials that focus on the basics and integrate economic management and basic literary knowledge can enable students to master the main theories and methods of asset evaluation. At the same time, under the premise of consolidating the foundation, combined with the latest trend of asset evaluation, the textbook should strengthen the legal concept and professional ethics in the textbook, so as to achieve the purpose of cultivating innovative talents with both ability and political integrity.

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