Research on the integration of theory and practice of financial management teaching under the background of deepening the integration of industry and education

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Abstract: The government has promoted the system and mode innovation integration of industry education through pilot projects, aiming to create a new engine to support high-quality development in recent years. As a practical major, how to make good use of the policy dividend of national integration of industry and education, and how to combine the integration of industry and education with the integration of theory and practice in teaching has become a social focus, and also a powerful opportunity for colleges and universities to connect with industries and enterprises. This paper combs the national policy of integration of production and teaching and the teaching concept of integration of theory and practice. Based on the necessity of strengthening the application of integration of theory and practice in financial management teaching, it expounds the current situation and problems of integration of theory and practice in financial management teaching. Under the background of the industry education integration reform entering the deep-water period, it is an important platform for financial management teaching reform to strengthen the docking of industry and education policies and lead the financial management teaching reform. Then, through the carrier construction of curriculum reform, innovation, industry and education integration, the financial management teaching and industrial development innovation elements are cross infiltrated and integrated, serving the national major strategy and industrial transformation and upgrading for the construction of colleges and universities, and supporting and leading high-quality development to consolidate the discipline conditions and human resources foundation.

Introduction

The integration of industry and education refers to a kind of cooperative activity, relationship and mechanism that industry enterprises and colleges and universities establish for their own development needs, such as resource sharing, complementary advantages and demand docking. Its essence is to realize the integration of production and education through the construction of interest community. In order to promote the organic connection of education chain, talent chain, industrial chain and innovation chain, on December 19, 2017, the general office of the State Council issued several opinions on deepening the integration of industry and education, which clearly defined the overall goal of "gradually improving the participation of industry enterprises in school running, improving diversified school running system, and comprehensively implementing school enterprise collaborative education". According to the report of the 19th National Congress of the Communist Party of China, colleges and universities should "deepen the integration of industry and education, and the cooperation between schools and enterprises", implement the basic task of establishing morality and cultivating talents, and cultivate socialist builders and successors with all-round development of morality, intelligence, physical education and beauty. In 2019, six departments, including the national development and Reform Commission and the Ministry of education, issued the national pilot implementation plan for the integration of industry and education, proposing to build about 50 pilot cities through five years' efforts, build a number of industry and education integration industries with distinctive regional characteristics in the pilot cities and their provinces, and build and cultivate more than 10000 industry and education integration enterprises nationwide. And establish a system of integrated enterprise system and combined incentive policy. As an important export of talent training and talent output,

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how to deal with a new round of technological and industrial revolution, under the background of national talent training strategy transformation, close combination of practice and theory in college classroom teaching, layout the training of application-oriented talents in financial management discipline, and put forward new challenges.

In short, the teaching method of integration of theory and practice is the teaching method of integration of theory and practice. Under this kind of teaching mode, it optimizes the teaching link of the subject specialty, which is the improvement and breakthrough of the existing problems of theory and practice link in the past individual subjects. In this teaching link, the teaching objectives and tasks should be set, and the training of students' professional quality and skills should be structured. What's more, the role of teachers in the whole teaching link should be highlighted. Through the guidance of teachers, students can complete the practice in the interactive middle school and interaction, so as to enrich the teaching means and improve the practical teaching link. In terms of teaching order, there is no pre-set order for the links of theory and practice, and the two can be alternately expanded, that is, there is truth in truth, there is truth in reality, and they integrate with each other.

How to integrate the theory and practice with the integration of industry and education in the teaching of financial management not only puts forward new reform requirements for the implementation of the spirit of the 19th National Congress of the Communist Party of China and the promotion of the "integration of industry and education development project" in Colleges and universities, but also forms new development momentum, and puts forward new requirements for the reform of teachers' classroom teaching. As far as the cultivation of application-oriented talents for undergraduates is concerned, accelerating the cultivation of practical ability of college students and promoting the reform of practical teaching are the important contents of the implementation of the project of "the integration of production and teaching", which will also become an important means to effectively solve the supply side and demand side problems of talent cultivation. How to deepen the integration of production and education, speed up the construction of financial management, promote the goal and pace of personnel training of financial management, and explore a more suitable training system for the development of the times has become the key question of this paper.

The application necessity of the integration of theory and practice in the teaching of financial management

The change of the external environment of financial management personnel training urgently needs to promote the integration of theory and Practice. At first, the major of financial management changed from "financial management" to undergraduate major in Colleges and universities. In 1998, the Ministry of education classified it into the major of business administration. In recent years, great changes have taken place in the internal and external environment of financial management personnel training. At the macro level, the world has entered the era of Internet plus, artificial intelligence, and e-commerce has gradually risen and developed rapidly under the tide of globalization. At the meso level, the internal governance and external operation of the company are also changing under the promotion of the external environment. At the micro level, at the conference of undergraduate teaching work in the new era, Minister Chen Baosheng put forward the requirements of persisting in the construction of four first-class undergraduate education with Chinese characteristics and world level, speeding up the construction of high-level undergraduate education, comprehensively improving the ability of talent cultivation, and creating a new generation worthy of the great task of national rejuvenation. In terms of connotation construction, we should strive to improve the level of professional construction, promote the renewal of curriculum content, promote the classroom revolution, and build a good quality culture. Under the premise that the goal of talent cultivation in Colleges and universities ushers in historic opportunities, the characteristics of the financial management specialty are changing, and the requirements for the cultivation of high-level applied talents are also increasing. The education methods and methods need to be innovated and developed, and the education modes of the discipline specialty need to be changed, which are fertile ground for the new teaching methods to advance. Practical teaching is to broaden the extension of students' theoretical knowledge learning, and plays an increasingly important role in the cultivation of high-quality applied talents. Therefore, strengthening practical teaching plays an increasingly prominent role in promoting the cultivation of College Students' quality, and the way of integration of theory and practice is expected.

Integration of theory and practice is required by the objective requirements of financial management major

and the current situation of students' practical ability. Students majoring in financial management need to have strong business management ability in order to better adapt to future employment, which requires students to have better financial management ability to control the investment, income, financing and distribution of financial subjects during their study in school. The cultivation of these abilities needs to be matched by the corresponding professional curriculum system and the curriculum method that emphasizes practical teaching. However, in the actual teaching, there are some problems, such as the weak consciousness of the subject independence of undergraduates, the insufficient ability of the theory application and practice in the professional field, and the lack of practice accumulation. And the talent training mode of the integration of theory and practice, closely combined with the theory and practice, integrated the two, interactive, effectively improved the quality of talent training, especially increased the training of students in the application-oriented quality. This way not only promotes students' interest and enthusiasm in learning, but also breaks the existing boundaries between teachers and students through interaction, optimizes the allocation of teaching resources, and integrates students' theoretical and practical knowledge.

Problems in the integration of theory and practice in financial management teaching

The course of financial management has a strong practicality, so the teaching method of integration of theory and practice can not only show the teaching characteristics of financial management specialty, but also continuously exercise the students' hands-on and practical ability in the new education and teaching, so as to achieve the improvement of teaching quality and talent training quality. But there are some problems in the actual teaching.

The traditional teaching mode is dominant. In the traditional financial management teaching, the teaching proportion of theoretical knowledge is large. The disadvantage of this mode is that it is easy to lead to the disconnection between practice and theory. When students go to the job market, they are often lack of competitiveness due to the lack of ability to solve practical problems. At this stage, the requirements of the society for the financial management personnel are more and more close to the reality of marketing and management environment, and more attention is paid to the improvement of economic benefits. Therefore, new requirements are put forward for the talent training direction of colleges and universities. How to find the correct position and adjust the teaching concept under the background of the change of social demand has become the challenge of traditional teaching.

The application of financial management integration is insufficient. In teaching, although effective colleges and universities are also constantly strengthening the proportion of practice, the integration of theory and practice education of financial management major in most colleges and universities is not deep enough, the understanding is not comprehensive enough, and the supporting faculty is not complete. Taking the teaching of "variety method" in the teaching of cost accounting in the major of financial management as an example, the traditional teaching mode is to introduce the relevant theories, such as the concept, characteristics, account settings, etc., then to strengthen the students' understanding through case teaching, and finally to carry out the corresponding drills. The result is that students lose their interest in learning in theory teaching, and occupy a lot of classroom teaching time. The operation link in classroom setting is not prominent enough, the interaction between theory and practice is not strong, and the two may even be separated. Such classroom effect is often poor.

Lack of teachers in the integration of theory and practice. In the process of realizing the integration of theory and practice, the most important link is the allocation of teachers' team. However, in the application-oriented discipline of financial management, there are higher standards for teachers' research level and theoretical level, and also requirements for teachers' practical experience in business management. However, in practice teaching, there is often a shortage of "double teacher" teachers, and there is a situation that management and theoretical experience cannot have at the same time, which also becomes the most important obstacle factor to promote the integration of theory and practice.

Measures to improve the integration of theory and practice in financial management teaching

In view of the problems existing in the process of integration of theory and practice of financial management teaching, the paper puts forward the improvement countermeasures from the aspects of production teaching integration, curriculum reform, docking theory and practice, as follows:

Promote the integration of theory and practice through the integration of production and teaching. Under the background of "double first-class" construction vigorously promoted by the state, the transformation of scientific research achievements in Colleges and universities has become an important assessment goal, and innovation has become an important driving force for social development. Colleges and universities should also follow the trend in the major of financial management. We must attach great importance to the in-depth integration of "production teaching", highlight the reform of curriculum practice teaching, take solving the docking of talent training and industrial demand as the goal, innovate from the concept of practice teaching, and promote the innovation of system, mode and means through the innovation of concept.

Promote the process of integration of theory and practice through curriculum reform. The realization of the talent training goal of financial management major in Colleges and universities is closely related to the curriculum. The rationality of the curriculum will determine the students' understanding of professional knowledge learning and even have a certain impact on the future employment. Therefore, it is necessary to set up the curriculum planning in the process of making the talent training plan. To promote students' learning from doing, the main starting point is to develop students' ability to solve practical problems with professional expertise, aiming to continuously improve the skills of docking professional standards, job requirements and professional quality, and to enhance the ability of professional adaptation as the core.

Strengthen the construction of teaching staff. In the process of the integration of theory and practice teaching, students should be highlighted, but the role of teachers is particularly prominent in the process of promotion. Teachers should reduce the explanation of theory, mainly strengthen the guidance in the process of practice. Strengthening the construction of teaching staff has become an important push for strengthening classroom teaching and practical teaching. Only in this way can we improve the quality of classroom teaching, better strengthen the relationship between teaching and learning, and carry out education guidance for students. Therefore, it is necessary to build a group of teachers with solid professional theoretical quality and skilled operation skills, so as to improve the quality of teaching.

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