The Cultivation of Application-oriented Undergraduate Talents Constructs the Practical Teaching System of Finance and Taxation Majors

Hong-Xia RONG
Harbin Finance University, Xiangfang District, Harbin, Heilongjiang Province, China
64280034@qq.com

Keywords: Finance and taxation; Professional practice teaching; Evaluation standard.

Abstract. The development of practical teaching of finance and taxation major is an important way to achieve the teaching goal of cultivating applied talents. Based on the analysis of the current situation of practical teaching of finance and taxation major, this paper discusses the practical teaching system of finance and taxation major from the aspects of practical training base, practice and practice effect.

Introduction

It is necessary for teachers to consider how to improve the teaching quality and effect of finance and taxation majors, especially for our existing teaching mode. The existing teaching mode is mainly based on theoretical knowledge teaching, allowing students to understand the situational characteristics of management and learn management experience. Carrying out practical teaching can make students majoring in finance and taxation in our country quickly adapt to the needs of the market, so as to meet the urgent needs of market enterprises for management personnel. Therefore, it has become a key issue to strengthen the implementation of practical teaching.

The Significance of Constructing Practical Teaching System for Finance and Taxation Major Cultivate Talents Needed by Society

Finance and taxation major is closely related to the economic development of the society, and is an effective way to explore and cultivate talents needed by the society, which is also a very practical problem facing the construction of finance and taxation major. The cultivation of applied undergraduate talents is based on the basic theory of knowledge. Teachers should pay attention to the cultivation of students’ professional knowledge and practical ability. However, from the overall situation of education, the construction of practice teaching base is still a weak link, the direction of construction is not clear, and the lack of funds, leading to simple equipment and low technical content. Therefore, in order to cultivate high-quality talents, it should be market-oriented and strengthen the practical teaching of finance and taxation majors, which should become a common understanding of education. Student self-evaluation: as the direct subject of practical teaching activities, students should not only understand the whole process and specific conditions of practical teaching activities, but also feel whether their own ability and comprehensive quality have been improved in practice, they are the most direct evaluation subjects of practical teaching assessment. In operation, students can fill in the relevant forms for self-quantification evaluation, or they can also self-evaluate by writing summaries or rewards.

As an important part of linking theory with practice and transforming knowledge into ability, practical teaching plays an important role in training and bringing up high-level talents with innovative ability. At present, most universities carry out practical teaching in various forms and ways for liberal arts majors. The practice teaching base provides a good teaching platform for practice teaching, which is an important way to improve students’ professional quality, form professional ethics and enhance professional ability, and is of great significance to the cultivation of students’ practical ability and innovative spirit.
The establishment of an experimental teaching system corresponding to the cultivation of students' innovative ability is conducive to the cultivation of college students' innovative spirit. The cultivation quality of students is embodied in knowledge, ability, quality and other aspects, which is inseparable from practice. It can be seen from the actual situation of medical colleges that it is necessary to construct the experimental practice teaching system and set up experimental courses independently. It is necessary to carry out the renewal of experimental projects, and add comprehensive, designed, research-based and innovative experimental projects. In order to make full use of modern information technology, enhance the connotation of experimental practice teaching and expand the space of experimental practice teaching, it is necessary to do a good job in the construction of experimental technical team. In order to establish a stable experimental practice teaching team with strong practical and innovative teaching concepts, it is necessary to have a reasonable structure and experimental technical team with excellent technical level.

**Problems Existing in Practical Teaching of Finance and Taxation Major**

**The Investment in the School is small and the Number of Training Bases is Insufficient**

Due to insufficient capital investment, a considerable number of on-campus training bases for finance and taxation majors are in vain. Practice teaching models often appear to be varied due to lack of manpower and financial resources. Because of the less investment, the training rooms of the finance and taxation majors are generally set less. Some of them can only provide limited practical training for individual courses or no practical training at all, leading to the training courses in the teaching plan are still taught in traditional classrooms. Some facilities are rudimentary and obsolete, lacking the environmental atmosphere required for teaching, which can only perform simple basic operation training. The lack of practice bases for finance and taxation majors in colleges and universities has always been an important factor restricting the effective operation of practical teaching.

**Different Majors Operate Independently and Lack of Cohesion**

Economic management system consists of several different majors, including marketing, finance and tax, international trade, accounting, etc. Although these majors conduct simulation experiments in the experimental center, each major is still closed in its own space to practice, there is no horizontal and cross-combined practice. In the real market economy, these majors are intertwined. For example, when a company’s marketing activities are intended to enter the international market, it will involve knowledge in international trade; when doing international trade, marketing is still needed, but these economic activities are inseparable from the support of financial budget, and they are all involved accounting and more aspects, such as bank credit, logistics, warehousing, etc. It should be said that what students are doing is only one of the small steps.

**Internship, Practice Effect cannot be Guaranteed**

Graduation internships and social practice activities of the finance and taxation majors are basically students use their own relevant social resources to contact the internship unit. However, the internship units are often not professional enough. Students can't get effective professional guidance in the process of internship and practice. Students in the internship unit are hard to learn some practical knowledge, which is no effect at all. In addition, due to the particularity of some finance and taxation majors (accounting, finance and other majors), some employers worry that the internship will affect the business secrets of enterprises, most of them arrange students to do some miscellaneous affairs, and it is difficult to provide students with the opportunity to operate.

**The Construction of Off-campus Practice Teaching Base Lags behind**

Most colleges and universities do not establish long-term and stable off-campus internship and practice bases that are conducive to students' practice, but mainly rely on the personal contact
between intern teachers and students, which is lack of stability, reliability and controllability. Due to
the lack of close links between enterprises, universities and research institutes, many off-campus
practice bases of school-enterprise cooperation are superficial and only stay at the grass-roots level,
lacking more in-depth technical cooperation research and various consulting services.

Due to the particularity of finance and taxation majors, it is impossible to carry out real training.
Therefore, in most cases, practical teaching is performed on a computer in the experimental center
using some specialized software for simulation experiments. Under the guidance of the teacher,
students practice step by step according to the operation process of the software. Each software has
its own operating rules, and the system automatically sets parameters. If students can master the
rules and skillfully use them, they can successfully complete the experimental course. If it is a final
intensive experiment, students will conduct a week of simulation experiments in the laboratory.

The Evaluation System of Practical Teaching Quality has not Been Established

Compared with theoretical teaching, practical teaching has the characteristics of flexibility and
diversity of teaching methods, so it is difficult to evaluate practical teaching, which is also a
difficult problem in the establishment of practical teaching quality evaluation system. At present,
the evaluation of practical teaching quality still adopts the index system of theoretical teaching
evaluation, which cannot reflect the particularity of practical teaching. The practice teaching is not
enough in the examination and supervision of the course opening process, and the traditional
listening and evaluation of the course are seldom used in the practice teaching, the teaching process
is loose, and the students' discipline is poor.

Thinking on Reform of Practice Teaching Mode

Individual Combat to Team Work

Experiments should be arranged from the overall perspective of the department of economics and
management, that is, students of the whole department should be mixed together to do
comprehensive experiments, which can be arranged in the first half of the senior year, and the
experiment time can be adjusted to 3-4 weeks. This adjustment requires other aspects to fully
cooperate. First of all, simulation software for each major and course should be integrated together,
and each part and task should become a specific work in the "industry value chain." Secondly,
experimental teachers are required not only to understand one kind of software, they should be
proficient in each software. Finally, the experimental space should be expanded to accommodate
more students to conduct experiments at the same time.

Combine Production, Study and Research to Promote the Cooperative Relationship with
Enterprises

Off-campus talent training practice base is an important way of production-university-research
cooperation education in colleges and universities, as well as an important carrier of practical
education. Deep cooperation can provide strong support for the school’s cultivation of applied
talents in liberal arts, and provide applied research topics continuously, which plays a positive role
in promoting the management and development of the industry and the construction of professional
talent team. Cooperate in scientific research. On one hand, enterprises provide internship conditions
for schools to create a good internship environment for students; On the other hand, schools try to
carry out "Order-type teaching," that specialized talents are cultivated by enterprises. We should
combine "production, study and research" and cooperate closely with off-campus practice bases in
accordance with the principle of "complementary advantages and mutual benefits" to transform the
advantages of scientific research technology and talents into productivity and improve the
comprehensive competitiveness of enterprises. At the same time, the practical and financial
advantages of off-campus internship base are utilized to transform it into an experimental base for
product development and scientific research of colleges and universities. Through the interaction
between schools and enterprises, complementary advantages can be achieved to jointly promote local economic development.

**Change the Assessment Method**

The comprehensive experiment of simulation software is carried out in the first half of the senior year. The score of this part is no longer a part of the total score of a certain course (20% on average). After the experiment of comprehensive simulation software, the examination result will be assessed as an independent score and counted into credits. The comprehensive simulation software experiment of 3-4 weeks is mainly carried out from the following aspects. Firstly, the ability of students to do a certain job; secondly, the overall performance of the team; thirdly, the individual performance of each member; and fourth, the teacher scores each student’s assessment.

**Establish Practice Teaching Quality Control System**

As with other theoretical courses, the establishment of quality control system is particularly important. A set of assessment and evaluation index system suitable for practical teaching should be established, which should reflect the characteristics of practical teaching. In addition, a leading group of practical teaching quality supervision should be set up to check and supervise the opening of practical courses and the learning status of students, and solve problems in time.

**Acknowledgement**

Fund Project: Higher education teaching reform research project in Heilongjiang province in 2019 (SJGY20190269): practical teaching reform of finance and taxation major and practice base construction research to realize "three docking."

**References**

[1] Huang, Jinghong. Research on practical teaching reform of economic management majors [J]. China chain, 2013, (12).

[2] Shan, Wengui and Li, Wei. College teaching evaluation index system and information processing [J]. Working perspective, 2004 (10).

[3] Wu, Guoying. Research on the construction of practical teaching system for humanities and social sciences majors in universities—based on marketing concept [D]. Doctoral dissertation of Tianjin University, 2010.

[4] Chen, Guosong. Research on practical teaching reform of undergraduate engineering education in key universities in China [D]. Doctoral dissertation of Huazhong University of science and technology, 2012.

[5] Chen, Haiyan. Analysis on existing problems and improvement strategies in fiscal and tax teaching [J]. Times finance, 2017, (11).