

The Analysis of Experimental Teaching Mode in Financial Management

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Abstract

As the key link of cultivating the talents, the experimental teaching has become an important part of the system of innovation in higher education. And it plays an indispensable role in the teaching system of the Financial Management. The article analyzes the current situation of the experimental teaching in Financial Management, and puts forward the reform measures and methods of the diversified experimental teaching, which can effectively improve teaching effect.

Key words: Financial management; Experimental teaching; Innovation

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INTRODUCTION

As the key link of cultivating the talents, the experimental teaching has become an important part in the system of the innovation of the higher education, and it plays an indispensable role in the teaching system of the Financial Management. Because the finance science has the characteristic of strong practicality, and we need to strengthen the practical ability through the experiment, guide the students to set up the theory of practice associated with the concept, and cultivate students' rigorous scientific style and innovation ability. But the traditional training mode has been unable to meet the demand of the development of the society for the talents

in finance application which lays more emphasis on imparting knowledge, but less on the ability training, and pays more attention to the classroom teaching but less to the experimental teaching. Therefore, we must start with the goals of the talents training and the management systems of the experimental teaching, establish the ideas of the experimental teaching with the training of abilities as the core, and establish the mode of the diversified experimental teaching.

1. ANALYSIS ON THE STATUS OF THE EXPERIMENTAL TEACHING ACTIVITIES IN FINANCIAL MANAGEMENT

The experimental teaching is the effective way to deeply understand the theoretical knowledge, from the knowledge, systems, enhance the comprehensive practical abilities, and cultivate the innovative consciousness. The traditional experimental teaching cannot meet the social demand for the financial professionals, and even there emerges the disconnection, influencing the qualified quality of the talents training. The existing problems are mainly manifested in the following aspects.

1.1 Lack Off New Experimental Equipment and Textbook

The traditional experimental teaching commonly has the problems that the experimental textbooks are old, and the experimental equipment is backward, which cannot keep up with the pace of the rapid development of the finance technology. The experimental contents are verified and repetitive, while there are less comprehensive and researching contents. Since the setting up of the experimental classes is attached to the theoretical curriculums respectively, to form the single experimental teaching mode, and the teaching method lacks flexibility. The related experiments are separated, which lack the systematical and complete experimental teaching systems. Basic content of experiments is defined referring to the professional attributes of educational objectives and

course system of public finance. Types of experiments include simulation experiment and inspection experiment. At present, the simulation experiment can be done in the fields of government budgeting process, government procurement practice, taxation inspection, the government accounting.

Every simulation experiment can be divided into several parts. For example, experiment of government budgeting process can be divided into three sub-experiments, including governmental sectors' budgeting plan, management system of public revenue and the management system of public expenditure. In the experiment of governmental sectors' budgeting plan, students can play different roles, such as central government or budgeting sectors, which enables them to understand and master the basic design process of each sector's budgeting. Management system of public revenue can be checked by the internal control mechanism, or by the three of local tax bureaus, banks and national treasury to ensure efficient and effective control of the tax payment. And sub-experiment about management system of fiscal expenditure has the basic organization mode, which is supported by the network, based on specialized sector's budgeting, and put all the financial revenue and expenditure into the single treasury account. The three parts are sub-experiments independently and can be linked to form a comprehensive experiment.

Teachers can group the whole class and assign different financial roles to each group, such as the treasury, budgeting unit and government procurement sector. In the process of teaching, teachers can assign different tasks to each group and exchange information among groups. When an inspection is finished, the teacher can arrange role switching, so that different groups can have comprehensive fiscal practical exercises. With the comprehensive experimental project and sub-experimental practice, students can understand the theories learning from classroom and understand the profound influence of budgeting management system reform in China.

1.2 The Creation of Teaching Method Is Not Enough

The traditional experimental teaching is a kind of teaching of verification, namely, to repeat knowledge and skills in the classes. And the teachers provide the experiment instructions and procedures, while the students can only passively accept the experimental contents, and mechanically repeat each step and then put in the experimental reports. In the experimental teaching processes, there is a lack of interaction between the teachers and the students, and there is less time for students to think and research activities. The students can only accept the knowledge passively, and their initiative and enthusiasm in the study are restricted. In the course of time, it will cause students weak in the manipulative abilities, and the abilities of finding and solving the problems, which do not accord with the training target of the innovative talents.

Students' activeness is weakened to some degree because they are likely to be too dependent on the computer and teaching courseware. Without definite and clear learning purpose, plan, and necessary capacity of using computer and internet, students can easily get lost in the information ocean, which can destroy their confidence, waste their time, lower their learning efficiency and reduce their learning enthusiasm in the long run. (Chen & Liu, 2012)

The traditional experimental teaching model has been unable to meet the training goal of the innovative talents and the demand of the social development of the talents in the finance application. So the experimental teachers in colleges and universities should begin to carry out in-depth study and exploration of the experimental teaching. Through the study of the distribution of the literature years, as can be seen, from the beginning of 2006, the research on the experimental teaching has become a hot topic in higher education research. The number of research papers in the aspect of the experimental teaching systems is larger, which basically formed the core unit in the field. The implementation of experimental teaching has important realistic significance to promote the reform and development of the higher education, improve the practice teaching system of the Financial Management and drive the talents training mode of the Financial Management.

Experimental teaching of finance can be divided into four levels according to the curriculum system: First, experimental course of computer knowledge (provided by the relevant department), which mainly aims to make the students master the basic skills of operating computers and software. The experimental course of basic accounting knowledge (provided by the relevant department), which enables the students to master software for enterprise accounting and budgeting accounting. The experimental course focuses on the use of government budgeting, public expenditure management, government procurement and other kinds of software. The comprehensive fiscal experimental course can help students to practice the main content and processes in the actual fiscal work, so that they can be familiar with the actual process of financial management. In the above four levels of study, the comprehensive fiscal experimental course is the most complex and demanding. It involves widely fiscal information content, such as digital processing of fiscal business, network of fiscal communication, and automation of fiscal office and intelligent of fiscal decision. After progressive training through the above four levels of experimental courses, students will become professional talents who are good at integrating theories in practice, and arm with excellent practical ability and innovative capacity.

2. DIVERSIFIED EXPERIMENTAL TEACHING REFORM

2.1 The Multi-Level Teaching Contents

According to the training objectives of the students in different grades and the corresponding experimental

teaching programs, the experimental teaching should start from the basic experiments to the application experiments, from the skill training to the cultivation of the comprehensive abilities, which is a gradual process. So, in the construction of the experimental teaching systems, it can be divided into four levels, according to different levels of the contents, which are respectively the basic experiment, designing experiments, the comprehensive experiment and the innovative experiment.

The basic experiment is the replication experiment completed step by step to train the basic experimental skills, operational norms and practical abilities of the students, through the “teaching” of the teachers and in accordance with the experimental teaching steps, the purpose of which is to deepen the understandings of teaching contents of the theoretical courses, such as the experiment of the digital and electronic technologies and the experiment on the single chip microfinance principle and the interface technologies. The designing experiment is the extension of the basic experiment, focusing on the mastering of the professional skills, and the cultivation of students’ abilities of analyzing and solving problems, and the abilities of the preliminary system analysis and designing, such as the experiment on the user-defined data types in the data structure course. The comprehensive experiment is focused on the cultivation of the student in the autonomous learning, systematic analysis, comprehensive application abilities and other aspects, and this kind of experiment is what we often say “great job”. There are experiments on the compiler principle, database, software engineering and other courses. The innovative experiment focuses on the practice, strengthens the training of the abilities to integrate knowledge, and to find the rules, and focuses on cultivating the students’ team cooperation abilities, and the creative abilities. The four levels are closely combined and progressive, so attention should be paid to the cohesion and the coverage between the various levels of the experiments. We should appropriately increase the proportion of the comprehensive and designing experiments in all experimental courses, the purpose of which is to strengthen the cultivation of the comprehensive abilities and the innovative abilities of the students, so that the reconstructed experimental teaching contents have the obvious progressive relations, which can embody the characteristics of the times and the spirit of innovation. At the same time, in the setting and the contents of the experimental courses, we should focus on the integration of the latest technologies into the experimental teaching, to strive for the renewal of the test items every year.

2.2 Diversified Teaching Methods

“A number of nationally recognized organizations have created comprehensive standards for the use of technology in teacher preparation programs.” (Robin, 2012) According to the requirements of the concept and innovation of the modern education, we should actively explore the new methods, new technologies, and new

means of the experimental teaching in the teaching processes. Based on the type classification of the curriculums and the experimental levels, we established the diversified teaching methods with the students at the center, and introduced the demonstrative teaching, discussion, interaction, case type, open type and the other diversified practice teaching method. Taking the interactive teaching method as an example, in this type of experiment, the instructor, as a member, will participate in the whole process. Many students and teachers will work together to do the study, to explore the experimental contents, to complete the experimental tasks. In this experiment, there are many problems needing in-depth study and discussion. Limited by the scope of the knowledge and capabilities of the students, in terms of these problems, it is not enough to only rely on the students’ autonomous learning abilities, and then, we need the active participation of experimental teachers, and the interaction with the students. And we should teach students the scientific research abilities of the literature search, problem posing and the project designing that the students must possess in order to solve the problems. At the same time, in the process of communication with students, teachers can also get inspiration for problem solving, to promote their innovative abilities for the scientific researches. Another example, the open teaching method can let the students to do the free proposition on the part of the experiments, and the whole experimental process is designed and completed independently by the students, namely, the experimental contents are open, the experimental time is open and the experimental environment is open. The teaching objective of the open type experiment is mainly to exercise and improve students’ practical abilities and the comprehensive qualities from the experiment to the scientific researches.

2.3 Diversified Evaluation Modes

In order to be able to assess scientifically and reasonably the effect of the experimental teaching, in the evaluation of the experimental courses of the Financial Management, we should reform and perfect the testing methods and the evaluation standards, take the practical abilities, the application abilities, the comprehensive analytical abilities and the innovative abilities as the core contents of the assessment, and explore the reform of the experimental evaluation methods. According to the characteristics of the experimental teaching, from the starting point which is conducive to stimulating students’ interest in the experiment, and improving their experimental abilities, adopt different assessment methods according to different experiment types, to establish the diversified evaluation of the experiment. For example, the basic experiment mainly inspects the students’ understandings of the principles of the experiment and their actual operational abilities, so the evaluation of this kind of experiments can be conducted through the spot checking and the examination of the reports. For the experiments of the designing and comprehensive classes, the evaluation of the experimental results mainly refers to the task indexes of the items.

Upon the completion of the experiment, group the students have the demonstration and peer assessment, and we can assess them in the form of the respondent. In terms of the innovative experiments, the students themselves can draw up or the teachers can put forward the schemes of experimental project and the designing of the method, which can be completed by the students, and finally submit the training reports in the form of the scientific research papers or the technical summaries. We should build the scientific evaluation systems for the experimental teaching, to evaluate comprehensively the contents of the experiment, and the effects of the experimental teaching. And dynamically adjust the structures and the levels of the teaching contents according to the different characteristics of the students at each stage, and timely analysis and integrate the evaluation results and then conduct the feedback. According to the feedback information, adjust the teaching plans, thus forming a virtuous circle. "It is difficult to predict influence factors of the transfer of training from learner characteristics. Instead, the focus should be on how learner characteristics can be applied, and how they can be cultivated or enhanced in pre-training stage." (Chang, 2013)

2.4 Enhance the Ability of Experimental Teaching in Financial Management

Universities and colleges involved in experimental teaching of public finance should strengthen program cooperation and learn from each other to improve teaching effect. The Committee of National University of Finance Teaching and Research initiated by the Central University of Finance and Economics is a good example. It is an organization that has provided the theoretical discussion and communication of experience. It has made good use of its advantages, combined with domestic universities, strengthened financial experimental teaching exchanges. More and more similar cooperation should be carried out to push on experiments related software development, move forward teaching material compilation, and jointly promote development of finance experimental teaching nationally.

Meanwhile, the establishment of auxiliary environment for experimental teaching of public finance includes: First, establish website for experimental teaching, so that experiment related teaching outline, the experimental data, and operation manuals can be found on site. It will be convenient for students to carry out experiments with full understanding. Second, establish open experimental environment, so that students can perform experiments on other computers outside the laboratory. Third, set up evaluation method for experiments in order to carry out a comprehensive, fair evaluation on students' effort. Fourth, choose teaching textbook of high quality. The experimental teaching should adhere to the advanced, science and adaptive textbook, which can be ready made ones or be

manuscripts written by teachers themselves based on the actual experiments in the course.

CONCLUSION

Based on the general understanding of the experimental teaching, the paper points out that experimental teaching should combine with social practice. Specifically, experimental teaching should combine closely with practice, which is condensing financial practically operation in the process of experiment in the laboratory to improve students' practical ability. Next, the paper designs the principles that experimental teaching should follow, training objectives and course system, in which two curriculum design elements are explained, that is, and core content of experiments. Finally, there are four suggestions for perfect finance experimental teaching mode: First, perfect hardware platform of experimental teaching. Second, optimize software platform for experimental teaching. Third, focus on the construction of teaching team of experiments. Fourth, strengthen experience exchange of experimental teaching in domestic universities.

Through a few years of the teaching reform and practice, we can see that the reform of the diversified experimental teaching mode can optimize the experimental teaching contents and forms, greatly stimulate the enthusiasm of the students, and cultivate students' rigorous scientific attitudes and innovation abilities. The learning process of the students is transformed from the passive into the independent learning, and their practical abilities have been greatly improved, thus obtaining the good teaching effects. The construction of the diversified teaching mode cannot be completed in a short duration of time, and there are many works needing continuous and in-depth study and exploration. We must strive to further improve and promote the reform and development of higher education through the constant practice, and promote the pace of the teaching reform.

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