

Construction of Financial Analysis Course Under the Mode of Integration on Competition and Education

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Abstract

The mode of integration of competition and education is the requirement of economic and social development for new financial personnel training under the new situation, and it is also the new goal of Local Application-oriented Undergraduate Accounting Education and teaching reform. This trend puts forward higher requirements for financial analysis course, one of the core courses of accounting major. At the same time, the development of new technologies such as big data and artificial intelligence has brought unprecedented impact and challenge to the teaching of financial analysis. This paper studies how to integrate the competition of financial analysis into the course teaching under the background of big data, so as to promote teaching and learning, improve students' employ-ability and post adaptability, and realize the "zero distance" post after graduation.

Keywords

Financial analysis course; Competition; Course construction.

1. Introduction of Financial Analysis Course

Financial analysis course is in the major of accounting. The major of accounting, as the backbone specialty of our school of management, has formed a clear talent training goal through nearly 30 years' development on the basis of comprehensive analysis of industry, enterprise and occupation. The training goal is to cultivate students become high-quality application-oriented personnel possessing humanistic quality, scientific spirit, international vision, knowledge of accounting and management, accounting, cost accounting, tax declaration, financial decision-making, internal control, and other aspects of the ability.

The course of financial analysis is aimed at training students' financial decision-making ability, and is an important part of realizing the goal of accounting talents training. The course takes intermediate financial accounting and financial management as the prerequisite courses, and lays the foundation for the follow-up courses such as financial decision-making training and enterprise operation training, which is in the core position of connecting the preceding with the following in the curriculum system. It is a required course for accounting major, and it is also the core professional course in the discipline system of accounting major.

The curriculum goal is divided into knowledge goal, ability goal and accomplishment goal. The goal of knowledge is to help students master the basic methods and ideas of financial statement analysis and understand the frontier knowledge of financial analysis; The ability goal is to cultivate students' comprehensive abilities such as information technology application ability, financial data deep analysis ability and business decision-making ability; The goal of accomplishment is to cultivate students' professional qualities such as rigorous style of work, time planning and teamwork.

In the current era of big data, the amount of super data and the diverse forms of data have gone beyond the management scope and ability of traditional data. Financial analysis based on the

analysis and processing of data, constantly improves the technology and method of data analysis. It makes financial analysis develop with the times. In this case, the goal of financial analysis course should strengthen the data analysis ability of university students in the background of big data.

2. The Significance of Integration on Competition and Teaching in the Practice of Financial Analysis Teaching

College Students' financial big data analysis competition incorporating the latest concept of "financial digitization", through the assessing method of "operation + business analysis", cultivates the students' digital awareness and data thinking, and the ability to discover, analyze and solve the financial management problems of enterprises with the help of big data analysis tools, and promote the communication and cooperation ability among team members. It is the stage for students to show their digital ability.

2.1. Promote Students' Vision and Improve Professional Ability

In the process of participating in the competition, students can actively consult materials to supplement and improve their knowledge, analyze various problems encountered in preparation for the competition, and put forward various solutions for comparison and selection, so as to improve the ability to solve problems in practical work in the future. For example, the financial big data analysis competition uses the "DBE financial big data analysis practice teaching platform" as the competition platform, in which the students apply big data technology in the financial management of enterprises. It makes the students participate in the enterprise cases, which helps the students combine the knowledge with the practice, improve the ability to leading, planning and analyzing.

2.2. Provide Space for Students to Cultivate Innovative Spirit

The strong development of skills competition, not only can effectively show the ability of college students to participate, but also can give students a platform to play freely, and promote the improvement of students' innovation ability. For example, in the financial big data analysis competition, thinking of the cases in the competition platform, the students analyze the data of the whole industry from the perspective of investors in terms of profitability, solvency, operation ability, development ability and so on, and visually present the analysis results; Then they write the financial investment analysis report of the case enterprise, upload and present it in the form of PPT, and record and upload the explanation video at the same time. This kind of competition with free space to play can enable the participating students to give full play to their talents and cultivate their innovative spirit.

2.3. Cultivate the Ability to Teamwork and Lay a Foundation for Entering the Society

Good teamwork can enhance the ability to cooperation and communication with others, increase mutual friendship, make them more sincere, help them learn from each other's advantages, and make progress together. So they can achieve a greater height. For example, in the financial big data analysis competition, there is a need for team cooperation. The competition adopts the team competition mode. Each team is composed of four contestants. The team members are indispensable and cooperate with each other to achieve the highest tacit understanding.

2.4. Promote the Construction of Atmosphere for Learning and Establish Correct Values

The successful competition is helpful to cultivate students' practical and innovative consciousness and ability, to stimulate students' interest in learning and researching in the field of accounting, to strengthen the cultivation of reserve forces of accounting professionals, to improve the innovation consciousness and spirit of accounting professionals in China, so as to effectively promote the construction of study atmosphere and help students establish correct values.

3. Curriculum Construction Planning

Training objective: Understand the essence of enterprises, and master the methods of analyzing and solving problems in enterprise management.

Main content description: Analyze and comment on the problems in students' simulated operation, and write a training report.

3.1. Do a Good Job in the Top-level Design of the Course

In the process of curriculum reform, we should introduce the concept of OBE education and do a good job in the top-level design of the curriculum. In the curriculum syllabus, we should make clear the goal of curriculum achievement, that is, the goal of knowledge, the goal of ability and the goal of accomplishment. The specific achievements are as follows:

Knowledge achievement objective: through the study of this course, students can comprehensively master the basic theory, basic methods and specific analysis skills of financial analysis, and can deeply analyze financial statements and make decisions on investment, financing and operation.

Ability achievement goal: professional knowledge application ability, financial big data analysis ability, business decision-making ability, information technology application ability, communication ability, cooperation ability, overall coordination ability, independent learning and exploration ability, and innovation ability.

Accomplishment achievement goal: conscientiousness, time planning, teamwork, innovation consciousness and other professional qualities.

3.2. Improve the Teaching Content on Competition Standards

In order to further improve the effect of competition in daily teaching, teachers need to add teaching content according to the specific content, such as increasing the use of Python technology, so that the competition can be widely used in daily teaching and give full play to the role of competition.

3.3. Introducing Big Data Financial Analysis Platform

The introduction of big data financial analysis platform can realize the close combination of teaching and information technology, realize data visualization, display the analysis results with graphical means, make the data clearly and effectively express, make the complex data sets and obscure data reports easy to read, friendly and easy to understand, so that students can use them quickly and efficiently and dig out the deep meaning of data, improve the analysis effect and efficiency of students.

3.4. Adopt the "Project Driven" Teaching Mode

The teacher will form a team to complete the project report and share the project with the students. During the completion of the project, the application of knowledge has been realized, students' professional knowledge application ability, communication ability and cooperation

ability have been improved, and the professional qualities such as time planning, team cooperation, pioneering and innovative consciousness have been cultivated.

3.5. Build abundant online teaching resources to provide guarantee for students' independent learning

The online teaching platform of financial analysis is constructed in order to better teaching. And abundant teaching resources are constructed in the platform, including the course outline, teaching plan, courseware, experimental guidance, exercise database, classic cases of the course, competition guidance, students' outstanding works cases, etc. These online teaching resources provide great convenience for students to learn this course, provide guarantee for students' autonomous learning, and improve their autonomous learning and inquiry ability.

3.6. Atop "Multi-Dimensional" Academic Evaluation System

Based on this, we design a multi-dimensional academic evaluation system. The multi-dimensional evaluation refers to not only evaluating the final scores, but also including the students' participation process, and taking the achievements of the participating teams as an important part. The specific score includes the final written examination (50%), course notes (10%), and process assessment (40%). The process assessment includes: team achievement (50%), individual work (10%), discussion (10%), attendance (10%), stage tests (10%), and self-learning (10%). The evaluation system can evaluate students' learning achievements in an all-round way, encourage students to actively participate in competitions, and improve their learning enthusiasm and autonomy.

3.7. Improve Teachers' Professional Quality and Ability

In the daily teaching and competitions, teachers have an irreplaceable role. The professional quality and ability of teachers, not only can effectively achieve the application of competition in daily teaching, but also make students in the learning process less detour. Therefore, colleges and universities need to carry out a series of training for teachers, improve their professional quality and ability, make them realize the importance of accounting skills competition in the daily teaching application of colleges and universities, strengthen their cognition of accounting skills competition, so as to correctly guide students to carry out effective learning.

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