

Curriculum Design and Practice of Financial Analysis Based on Cdio-obe Education Concept

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Abstract

Cdio-obe concept is an important teaching concept at present. CDIO concept emphasizes taking the project as the carrier, while OBE concept refers to taking the results as the guidance. Integrating the cdio-obe concept into the teaching of financial analysis is of great significance to improve the quality of professional teaching and promote the development of professional students. This paper analyzes the basic connotation of cdio-obe concept, and designs it from the aspects of curriculum syllabus, teaching content, teaching mode and teaching means, in order to promote the improvement of curriculum quality.

Keywords

Cdio-obe teaching mode teaching means academic evaluation.

1. Cdio-obe Education Concept

The cultivation of high-quality applied talents focuses on two key words: "high" and "specialized". Specifically, "high" is reflected in that students' knowledge, practical application ability and innovation consciousness must be high. "Special" is for the application of students' future professional work content and the industry professionalism of their work post, which needs to have specific post professional ability and professional quality. In order to achieve the goal of talent training, cdio-obe education concept is introduced.

CDIO stands for conception (c), design (d), implementation (I) and operation (o). It is a centralized summary of "learning by doing" and "learning by doing". CDIO takes the life cycle from product R & D to product operation as the carrier, so that students can learn in an active, practical and organic way between courses. Combined with the professional training objectives, guide and motivate students to analyze problems, design schemes around projects and solve specific problems.

OBE (outcome based education) means result oriented education. The result is the ultimate ability that students want to achieve through education. The ability is not limited to the level of knowledge, but should be internalized into the depths of their hearts to form practical application ability, literacy and values. Students' expected results (teaching objectives) precede the teaching content. The curriculum content setting, teaching design, teaching methods and means, classroom organization and curriculum evaluation all focus on the expected results.

CDIO pays attention to engineering, initiative and integrity of practice process in education, while OBE pays more attention to student-centered, goal oriented and continuous improvement. In view of the relevance of CDIO and OBE, CDIO and OBE are combined to organize, implement and evaluate education based on CDIO and centered on expected learning output (OBE).

The cdio-obe education concept is introduced into the teaching of financial analysis. The teaching of financial analysis is reconstructed from the aspects of teaching objectives, teaching contents, teaching means and student evaluation, guided by learning results, student-centered,

collaborative teaching, and the way of project team cooperation is introduced to make students in limited teaching time, Improve the learning efficiency from multiple angles, so that students can not only master the basic contents of the course, but also improve their comprehensive ability and literacy, which is conducive to the realization of the training goal of "having the courage to innovate and start a business and facing high-quality applied talents in front-line technical posts of production, management and service".

Cdio-obe education concept can promote teachers to better optimize various teaching links and teaching contents, constantly update teaching methods, pay full attention to the evaluation of students' learning effect, and continuously improve teaching quality. Introducing cdio-obe education concept into college teaching is not only an important way to improve curriculum quality, but also the future direction of curriculum reform and construction.

2. Develop A Results Oriented Curriculum

Results oriented education should first define the results, that is, the ability and level to be achieved by students, then formulate the syllabus around the results, and design the teaching content, teaching means and evaluation methods. Achievements are both the starting point and the end point. The setting of courses, the design and implementation of teaching, and the evaluation of teaching achievements must be responsible for and serve the achievements. The curriculum outline is the most basic programmatic teaching document for implementing professional talent training programs, achieving training objectives and implementing teaching plans. It is an important basis for organizing teaching, teaching management, teaching quality evaluation and talent training evaluation. The primary task of this teaching reform is to formulate the syllabus of achievement oriented financial analysis. The curriculum achievement objectives are defined in the outline, that is, specific knowledge objectives, ability objectives and literacy objectives. The syllabus stipulates that the teaching content, teaching mode, teaching methods and means and academic evaluation methods are student-centered, carried out around the students' achievement objectives, and standardize and guide the teaching from the most basic programmatic teaching documents.

3. Reconstruction of Teaching Content

In order to meet the requirements of the results oriented curriculum outline, stimulate students' enthusiasm for participation, realize independent exploration and reorganize the teaching content. Decompose and reorganize knowledge points to form curriculum modules, and determine relevant project tasks. The teaching content of this course is divided into five modules, namely "balance sheet analysis, income statement analysis, cash flow statement analysis, comprehensive analysis and financial report writing". Five project tasks are arranged for the five modules, and each member of the project team cooperates with each other to complete the phased analysis. Through the completion of group projects, improve students' professional knowledge application ability, communication ability and cooperation ability, and cultivate professional qualities such as time planning, team cooperation, pioneering and innovative consciousness.

4. Adopt the Double Drive Teaching Mode of "Self Drive" + "Project Drive"

In order to give students the initiative in the classroom and help students change from passive learning to active inquiry learning, we further build an online learning platform in which rich teaching resources are built to promote students' autonomous learning and self driving. Before class, teachers publish learning tasks online, add online course tasks, and require them to be completed before class; Sign in on the online platform in class, check the attendance of students,

and carry out online teaching interaction with students through questions, rush answers, discussions, classroom quizzes, etc; After class, the online platform arranges extracurricular learning tasks for students. Use the background data to analyze the teaching and learning situation, reflect and improve the teaching.

At the same time, students are allowed to form a project team offline. Each member works together to complete the project tasks. Teachers comment, and the group displays and shares. With the end of the course, each group forms a complete analysis report. During the completion of the project, realize the application of knowledge, realize independent practice, and improve students' professional qualities such as overall planning and coordination ability, exploration ability, time planning, teamwork, development and innovation.

In order to meet the needs of students' autonomous learning, ensure teachers' online and offline teaching and improve the effect of teaching and learning, we actively build an online teaching platform of financial analysis, and build rich teaching resources in the platform, including the result oriented curriculum outline, teaching plan, teaching plan, courseware, experimental guidance, exercise bank, course classic cases, ideological and political material cases Students' excellent work cases, course videos, ideological and political material videos and other teaching auxiliary materials, and introduce big data financial analysis platform to greatly enrich teaching resources.

During the implementation of the dual drive teaching mode, a variety of teaching methods such as project driven method, flipped classroom method, case method, discussion method and competition method are comprehensively used to stimulate students' learning enthusiasm and improve students' participation and investment in the course.

5. Introduction of Big Data and Intelligent Technology Teaching Means

In order to solve the problem of inefficient and time-consuming financial analysis by students, we introduce the big data financial analysis platform to realize the close combination of accounting and big data, realize data visualization, display the analysis results with the help of graphical means, make the data express clearly and effectively, and make the complex data sets and obscure data reports easy to read, friendly and easy to understand, Enable students to use data quickly and efficiently, dig out the deep meaning of data, and improve students' analysis effect and efficiency. Adopt data visualization and intelligent analysis technology to reflect the innovation of teaching means of this course, improve teaching efficiency and effect, and improve students' information technology application ability.

6. Adopt Vertical and Horizontal Extension Practice

6.1. Vertical Extension Practice

In order to improve students' application ability, practice is an essential content. In order to better carry out practical teaching, build a progressive vertical three-level practical link.

The first level is in class experiment. It is completed by the students of the project team in the way of team cooperation. The project team selects the financial reports of interested companies for analysis to form an analysis report. Each student plays different roles in the project team, such as investors, creditors, managers, government regulatory departments, etc., makes decisions according to the reports jointly analyzed by the team, provides decision-making basis, and submits the work as a unit at the end of the experiment.

The second level is simulation training. Let students use various information resources (Accounting raw materials, financial market information, raw material market information, talent market information, etc.) to carry out comprehensive practical training from financial

accounting to financial analysis in the comprehensive experimental center of accounting simulation, so as to realize the full integration of theoretical teaching and practical teaching.

The third level is field training. Students are recommended to have zero distance contact with financial analysis business in the cooperation unit of school enterprise integration project, so as to realize the seamless connection between talent training and social needs.

6.2. And ERP Course Horizontal Expansion

In order to achieve a breakthrough from isolated teaching to collaborative teaching, ERP sand table simulation course is used to cultivate students' financial analysis ability. ERP sand table simulation course is a simulated enterprise operation practice course characterized by strong antagonism and high comprehensiveness. By simulating the operation of enterprises, the enterprise is vividly placed in front of students, and the financial activities of enterprises are vividly displayed on the sand table. Students are in the environment and personally experience the whole process of production, operation and management, enterprise financial status, business results Cash flow is no longer an abstract number, which enables students to have a perceptual understanding of enterprise financial analysis, be able to flexibly use financial analysis methods for financial analysis, and cultivate and improve students' financial analysis ability.

At the same time, financial analysis is an important auxiliary tool for simulating enterprise operation decision-making in ERP sand table. Through financial analysis, students can understand the overall situation of enterprise operation, fundamentally understand the external and internal environment faced by enterprises, and make investment decision, financing decision and operation decision according to the results of financial analysis, so as to "maximize shareholders' wealth".

6.3. Realize the Deep Combination of Professional Teaching and Innovation And Entrepreneurship Education

In view of the lack of cultivation of students' innovation and entrepreneurship ability in the teaching process of financial analysis, the innovation and entrepreneurship education is combined with professional education in the process of this reform to greatly improve students' innovation and entrepreneurship consciousness and ability. Guide students to participate in the competition, promote the improvement of students' financial analysis level and improve their application ability and innovation ability through the competition; At the same time, testing the deficiencies in teaching and learning is conducive to teaching reflection and improvement, further promote curriculum reform and improve teaching quality.

6.4. Implement the "Multi-dimensional" Academic Evaluation System

In order to stimulate students' enthusiasm for autonomous learning, evaluate learning achievements in an all-round and whole process, implement a "multi-dimensional" curriculum evaluation system, pay equal attention to professional knowledge and ability evaluation, and highlight participation in process evaluation. The evaluation object is multi-dimensional, including group results, personal homework, stage test, autonomous learning, classroom performance, course notes and final examination; The evaluation subject is multi-dimensional, including teachers, the group itself and other groups. Multi dimensional assessment method, pay attention to the accumulation in the learning process, independent exploration and team cooperation results.

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