

# Research on the First-class Course Construction of Financial Analysis from the Perspective of Employment Demand

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## Abstract

**The course of financial analysis plays an important role in the teaching of accounting, and the construction of first-class courses is an exploration of the new teaching situation in colleges and universities. This paper studies the construction of first-class courses of financial analysis from the perspective of employment, and explores the course objectives, teaching modes and teaching methods around the employment demand, hoping to improve the teaching effect of financial analysis courses, enhance students' financial analysis skills and have the ability to adapt to the social needs of the new era.**

## Keywords

**Design, graduate students, scientific research innovation.**

## 1. Introduction

Under the current severe employment form, higher education is employment-oriented, which means that the goal is to improve the employment rate and quality of graduates, and the starting point and destination is the quality of talents needed by the market. It is required that the majors offered should focus on setting curriculum objectives around the needs of enterprises in curriculum design, and carry out teaching activities around the curriculum objectives. In order to comprehensively improve the quality of undergraduate talents training in higher education, in October 2019, the Ministry of Education issued the "Implementation Opinions of the Ministry of Education on the Construction of First-class Undergraduate Courses", proposing to focus on building first-class undergraduate courses with high-order, challenging and innovative features, so as to further deepen the supply-side reform of majors in colleges and universities and meet the requirements of social development and high-quality talents training objectives. Therefore, studying the construction of the first-class course "Financial Analysis" from the perspective of employment demand is not only an urgent requirement for deepening the reform of undergraduate education and teaching, but also a need for cultivating senior financial analysis talents to meet the market demand.

## 2. Curriculum Goal Setting Under Employment Demand

According to the social needs, based on the OBE results-oriented education concept, clear curriculum objectives, namely knowledge objectives, ability objectives, literacy objectives.

Teaching goal 1: professional knowledge goal, through the study of this course, students can fully and deeply master the basic concepts, theories, skills and methods of financial statement analysis.

Teaching goal 2: professional ability goal, able to analyze financial statements and lay a solid foundation for learning subsequent professional knowledge and forming professional behavior ability; Ability to apply professional knowledge, financial data analysis, business decision-making and information technology application.

Teaching goal 3: comprehensive ability goal, with communication ability, cooperation ability, overall planning and coordination ability, independent learning and exploration ability, innovation ability.

Teaching goal 4: professional quality goal, with strict style, careful, time planning, teamwork, pioneering and innovative awareness and other professional qualities.

Teaching goal 5: political quality goal, with the motherland, dedication to society, honesty and trustworthiness, responsibility, risk awareness, legal awareness and other political literacy.

### **3. Teaching Content Design Under the Employment Demand**

In order to stimulate students' enthusiasm for participation and realize independent inquiry, the team reorganized the teaching content, changed the traditional thinking of focusing on knowledge system, and reconstructed the knowledge points according to the requirements of the syllabus, forming five course modules, namely "balance sheet analysis, income statement analysis, cash flow statement analysis, comprehensive analysis and financial report writing". Five project tasks were arranged for the five modules, and all members of the project team worked together to complete the phased analysis. During the completion of the project, students' enthusiasm for learning is stimulated, their initiative is improved, the application of knowledge is realized, and their professional knowledge application ability is improved.

At the same time, in order to ensure the course content to keep pace with the times, combined with the latest achievements of current subject research, frontier knowledge modules were added, such as introducing revised financial indicators, adding strategic analysis methods and adding improved DuPont analysis system, which expanded the depth and breadth of knowledge.

In order to implement the "moral education", the three-dimensional and all-round ideological and political teaching content of the course "point"+"line"+"face" was compiled. Taking professional knowledge as the point, the ideological and political elements were introduced from professional knowledge points, and seven typical teaching cases such as "Huawei incident" were designed. Taking the whole process of professional competence cultivation as the main "line", relying on after-school project group activities to promote professional literacy cultivation, extend the chain of ideological and political education, and realize the organic connection between in-class teaching and extracurricular activities ideological and political education; Taking multi-angle education as the basic "face", we constantly enrich the ideological and political education resources of the course and collect text cases, photos, videos, hot topics, etc., thus realizing the three-dimensional integration of ideological and political education.

### **4. Choice of Teaching Mode Under The Employment Demand**

In order to give students the initiative in class and help them change from passive learning to active inquiry learning, we have built a network teaching platform for Financial Statement Analysis, which has built a wealth of teaching resources. At the same time, we have chosen a provincial cross-school credit platform to further enrich the teaching resources, provide guarantee for students' independent learning and ensure students' independent learning and self-driving. Before class, the teacher posted the learning tasks for nearly 20 hours on the platform online, which were required to be completed before class; During the class, teachers guide students offline, communicate with students face to face, understand the completion of students' online tasks, and use the online platform to ask questions, answer questions, discuss and take quizzes in class to interact with students; On-line platform for students to arrange homework and discuss topics after class; Finally, using the background data, the teaching and learning situation is analyzed, and the teaching is reflected and improved.

At the same time, let students form a project team to drive the project. All members work together to complete the project tasks, and the group will show and share, the teacher will comment, the group will evaluate itself, and the group will evaluate each other. During the completion of the project, the application of knowledge has been realized, the overall coordination ability and inquiry ability have been improved, and the professional qualities such as time planning and teamwork have been improved.

In the process of implementing the dual-drive teaching mode, various teaching methods such as project method, flip classroom method, case method, discussion method and competition method are comprehensively used to stimulate students' enthusiasm for learning and improve their participation and investment in the course.

## 5. Construction of Practice Mode Under Employment Demand

Practice is composed of in-class experiment, simulation training and field training, which is progressive step by step and gradually extended vertically. The practice space is from classroom to society, and the practice effect is from cognition, verification to innovation. The first level is the in-class experiment, which is completed by the students of the project team in a teamwork way. The second level is simulation training. Let students use VCASE financial analysis software to realize the full integration of theory and practice in the financial decision-making training center; The third level is on-site training. Students are recommended to get in touch with financial analysis business in eight off-campus practice bases such as Benxi Zhenhua Certified Public Accountants, Beijing Zhengbao Group and Xindao Technology Co., Ltd., so as to realize the seamless connection between talent training and social needs.

With the help of ERP course, the horizontal extension of practice is realized, and the financial analysis module is added to ERP course. Through financial analysis, the correctness of students' business decision-making is improved, and the practical application of financial analysis is also promoted. The collaborative expansion of the two courses not only improves the teaching effect of the two courses, but also cultivates students' innovative thinking and practical application ability.

The practice mode of "multi-level vertical and horizontal extension" is helpful for students to learn, transform and apply knowledge steadily, and to ensure the progressive improvement of professional skills and professionalism.

## 6. Design of Academic Evaluation System Under Employment Demand

In order to comprehensively evaluate the achievement of students' learning achievements, the team designed a "multi-dimensional" academic evaluation system, that is, the evaluation object is multi-dimensional and the evaluation subject is multi-dimensional. Multi-dimensional evaluation object means not only evaluating the final grade, but also including the students' participation process in the assessment scope, taking the achievements of the project team as an important part, and taking the political literacy and professional literacy as the assessment content. The specific method is to adopt "N+2" mode: final closed-book written examination (50%), course notes (10%) and process assessment (40%). Process assessment includes: group achievement (50%), individual homework (10%), stage test (10%), attendance and discipline (5%), discussion (5%), ideological and political effectiveness (5%), self-study (5%), participation in competition creation (5%) and classroom participation (5%). Multi-dimensional evaluation subject means that teachers, groups and groups themselves are all evaluation members. The evaluation system can not only evaluate students' operational ability and application ability, but also evaluate students' learning attitude and investment, as well as their professional qualities such as teamwork, pioneering and innovation, and evaluate the effectiveness of value guidance and ideological education.

## 7. Development of Curriculum Resources under Employment Demand

Based on the trend of financial analysis reform and development in the new era, driven by the integration of production and education, and relying on the big data training platform, we will develop a financial analysis platform suitable for the characteristics of the course, realize data visualization analysis, and improve students' ability to analyze, predict, make decisions and plan big data on business activities in various business links within the enterprise.

Incorporate VR technology to create a virtual simulation practice platform, create a simulation financial analysis environment with VR, and decompose tasks and abilities into practice environment. Let students face problems, solve problems and complete tasks by completing the advanced simulation task of financial analysis, so that they can quickly integrate into society and become real intelligent accounting talents.

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[2] Education and Teaching Research Project of Liaoning University of Science and Technology in 2022: Research on the Connection between Employment of Liaoning University Graduates and Industrial Demand (Project No. LKJY202201)

[3] Education and Teaching Research Project of Liaoning University of Science and Technology in 2022: Research on Practical Teaching Reform of Accounting Major from the Perspective of Ideological and Political Curriculum (Project No. LKJY202226)

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