

# Problems Existing in Practice Teaching of Financial Management Specialty and Improvement Ideas

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**Abstract.** In the context of rapid economic development, talent competition in enterprises is very fierce, especially in the financial management professional talent demand is increasing, financial management has become a popular professional courses in colleges and universities. However, most of the teaching activities carried out by the financial management major are teaching the theoretical knowledge of the financial management course, which cannot meet the practical needs of enterprises to carry out financial management, leading to the contradiction between teaching and practice. Based on this, this study analyzes the current teaching situation of financial management specialty, and solves the problems of practical teaching of financial management specialty curriculum to improve the teaching effect, meet the needs of compound talents in enterprises, and achieve long-term development.

**Keywords.** Teaching activities; Financial management; Practice teaching

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## 1. Introduction

Under the influence of the fierce competition in the talent market, enterprises have gradually improved the professional ability requirements of financial management personnel. And at present, under the talent training system of enterprises, it has no longer paid attention to the academic background of employees, but attaches more importance to the excellent theoretical foundation, professional practical ability and work experience of employees in work. In order to meet the needs of enterprise development in the new era, colleges and universities actively carry out educational reform, and carry out practical teaching activities while carrying out theoretical knowledge teaching.

## 2. Current situation of practical teaching of financial management specialty in colleges and universities

In order to improve students' professional ability, most of the practical courses arranged in financial management major in colleges and universities are mainly professional courses, while the practical courses arranged in other disciplines with a low degree of professional relevance are less. Such as accounting principles, intermediate financial accounting, auditing, tax, financial and other aspects of the practice course arrangement is more, for the audit, the arrangement of the financial management courses, and most of the accounting simulation laboratory in colleges and universities to open only from bill to prepare its financial statements or a set of processes such as practice, although can

strengthen the students' professional ability, But it can not cultivate students' ability to analyze and solve practical financial problems. In addition, there are some unreasonable teaching hours arrangement for financial management major, such as low credit ratio of practical teaching and insufficient teaching content; In order to reduce the difficulty of work and financial expenses, schools and teachers have defects in teaching concepts, teaching methods and supporting teaching facilities in the practical teaching of financial management courses [1].

## ***2.1. Problems existing in practice teaching of financial management specialty***

### ***2.1.1. Attach importance to theory teaching, neglect practice training***

In the field of education, financial management is an important part of the combination of theory and practice, and its teaching goal is to cultivate students' practical ability. Therefore, practical teaching should be taken as an important part of the teaching activities of this major to carry out educational activities, and the curriculum advantages of practical teaching and theoretical teaching should be combined to strengthen students' curriculum professional ability [2]. However, in the current practice teaching of financial management major, most teachers pay too much attention to the cultivation of theoretical knowledge due to external factors, while ignoring the development of students' practical ability. Its main performance is that most universities do not have a practice base, resulting in the curriculum arrangement of theoretical teaching courses accounted for more than 85%, while the practice of teaching courses accounted for only 15%, and the practice of course content is divorced from the core content of the curriculum, does not meet the goal of financial management professional practice teaching.

### ***2.1.2. Teachers lack practical ability***

In addition to the external force element that does not have the practice base, the practice courses of financial management specialty in colleges and universities are also faced with the important problem of insufficient practice ability of teachers. Under the college education activities in order to improve the discipline of education teaching effect, the choice of financial management professional subject teachers are mostly has a highly educated doctors and masters is given priority to, although this kind of teacher group has excellent professional knowledge, but most people are directly after graduation in the education industry, does not have actual working experience in financial management, so the lack of practical ability, Unable to solve the difficulties and problems in financial management.

## ***2.2. Practice platform training is insufficient***

Most colleges and universities carry out practical teaching activities in the following two ways: first, through the form of classroom practice teaching; Second, the school establishes off-campus practice base through school-enterprise cooperation to cultivate students' curriculum practice effect, construct professional practice teaching platform, and strengthen the cultivation effect of students' practical ability [3]. However, due to lack of sufficient funds, low enterprise connection and less investment in practical teaching, the effect of practical teaching activities is poor. However, due to the lack of cooperative enterprises, colleges and universities can not provide internship positions, which is difficult to achieve the goal of cultivating students' practical ability, let alone allowing students to accumulate work experience.

## ***3. Financial management professional practice teaching improvement ideas***

### ***3.1. Optimize financial management practice teaching content***

The practical teaching of financial management specialty in colleges and universities can be divided into three aspects: basic experiment, comprehensive experiment and research-based experiment. In order to improve the time effect, teachers should carry out practical teaching according to the individual differences of students. In basic experiment teaching, in view of the accounting skills to

complete the design of the teaching content, such as manual accounting simulation practice, the results of practice project of materialized for binding good all vouchers, accounts, reports, etc., can meet the students in the practice of the principle of accounting, intermediate financial accounting course such as demand, develop the students' basic ability, and master the financial analysis skills. In the aspect of comprehensive experiment, through the simulation of real situation, students need to combine the theoretical knowledge content to complete the practice, and then cultivate their practical ability. In terms of research-based experiments, the contents of the experiments can be used as graduation projects to guide students to solve practical financial management problems in combination with theoretical learning and knowledge content, so as to further improve students' practical ability [4].

### **3.2. *Improve teachers' practical ability***

In order to meet the needs of school, a large number of highly educated teachers in colleges and universities to carry out teaching activities, but according to the present financial management of colleges and universities teaching course, college financial management activities need not only highly educated professional teachers, also need practical work experience, the teaching experience of teachers involved in the practice teaching, guiding students to develop practical teaching activities. For example, colleges and universities establish a "dual-track system" among teachers, formulate scientific training programs, complete the two-way training of teachers, and under the guidance of the training of teachers' practical ability, help teachers improve their professional ability and practical level, promote students to complete the combination of professional ability and practical ability, and achieve long-term development.

### **3.3. *Construction of financial management laboratory***

Colleges and universities should take laboratory construction as the characteristic of the college in the running of school activities, through a large amount of capital investment, construct the characteristic laboratory of financial management specialty, and take the curriculum system as the core, complete the setting of practical content. For example, three levels of experiments can be set up and opened to students of different grades and needs, such as basic experiments, comprehensive experiments and research-based experiments, to complete the systematic management of the laboratory. In addition, although the establishment of the laboratory can cultivate students' practical ability, realize the combination of theory and practice, so that students can solve the course problems, but in the actual financial problems of the enterprise can not get help. There are differences between laboratory practice simulation and enterprise management, which has poor effect on the cultivation of students' comprehensive ability. Based on this, colleges and universities should actively cooperate with off-campus enterprises to establish professional practice bases to meet the needs of students' off-campus internships.

## **4. Conclusion**

Universities under the professional financial management is the collection for the integration of theory and practice of professional content, in the development of education activity, strengthen students in learning theoretical knowledge and practical knowledge, cultivating students' professional ability, make the financial management of colleges and universities teaching can meet the demand of new era the core competence of enterprise development, realize the combination and unification of the economic and social benefits.

## **Conflicts of Interest**

There is no conflict of interest in this paper.

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