Study on the Cultivation of the “Double Ability”
Talents of Financial Management Specialty
Based on “Dual System”

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Abstract. Personnel training program is the guarantee of teaching quality of higher education, and it is also an important basis for achieving the goal of personnel training. The traditional teaching system is usually emphasizing theory, but underestimating practice. With the deepening of teaching reform in higher education, the universities have reached a “theory and practice” combination of training objectives for consensus talents and the construction of modern university teaching system is relatively perfect, but it is still in the exploratory stage in the construction of practical teaching system. In this paper, the author takes application of financial management specialty construction as an example, starting from the theoretical teaching and practical teaching to analyze the main problems existing in the financial management system in theory and practice. She also starts from the development theory and strengthens the practice platform for the construction of a simulation point of view. Then she puts forward to optimize the “dual system” and the structure of “double ability construction”, which can strengthen the integration of financial management theory and practice. So that more suitable applied talents for market demand can be trained.

1. Introduction

The traditional subject based curriculum system is unsuitable for the demand of social economic development, however, the reform of education and teaching is carried out in the reform of teaching content and teaching system, the professional setting, aim and the mode of cultivation of the update will be the reform goal.

Financial management was included in the Ministry of education undergraduate professional directory in 1998. In the past twenty years, colleges and universities discuss and study on various levels of financial management specialty. They have formed a teaching practice under the guidance of action as the goal of consensus and have great importance to professional financial management theory and practice teaching combining teaching mode and have applied talents with high quality as the goal of talents cultivation in colleges and universities. Based on the change of the teaching mode and the change of the training goal, it is called “dual system” mode. The “dual system” contains two teaching systems (theory and practice teaching system) parallel cultivating high-quality talents and the “double ability” means the ability of technical capacity and key competency. If you want to learn more, you can read the following structure diagram of dual system and dual capability.

Theory teaching is the foundation of the teaching of financial management specialty and the practice teaching is the extension of the theory teaching, both of which should promote each other [1]. Nowadays, many colleges and universities have paid attention to the practical teaching as a way to build a financial management specialty with professional characteristics. However, all colleges and universities are wondering how to balance the effective combination of theory and practice; how to highlight the technical, financial management professional art; how to practice the unity of knowledge and action; how to cultivate high-quality applied talents to meet the needs of social development. It is a long way for colleges and universities to answer these questions.
2. The Aim of Talents Training in the Application of Undergraduate Financial Management

We are guided by the market demand and trained the application ability for the purpose and improved the students’ comprehensive quality as the core to provide applied talents to adapt to the economic development and social change is the goal of training applied college undergraduates. Because financial management specialty has applied skills and strong professional qualities, so only the combination of theory and practice teaching system and practicing teaching more can cultivate high-quality talents.

3. The Problems Existing in the Financial Management Specialty of Application-oriented Under the “Dual System” Teaching Mode

3.1 Theoretical teaching system is not widely understood

Professional financial management training with financial management and related financial, legal and other aspects of knowledge and ability of professional talents, the course setting contains many subjects of financial accounting, finance, audit, tax and other regulations, which has the characteristics of strong theory, policy and skills [2]. Financial management requires students to have the ability of accounting, report analysis, tax planning ability. It can provide the company with planning methods and decision-making direction and it has guiding significance in the development of company.
Financial management is one of the compulsory courses in financial management, which has an important position in the management discipline. From the current training programs in colleges and universities, the theoretical teaching system usually takes the above as the focal point. Above the professional competence, professional occupation ability, professional thinking and analytical skills, use of information technology that can only be called the general professional ability and are the basic skills students should possess.

3.2 Narrow practice teaching coverage

The quality of financial management professionals is generally reflected in three aspects: firstly, it has a wide range of professional knowledge. Secondly, it has a profound professional ability. Thirdly, it has a good professional quality. However, the prevailing theory and practical system “top-heavy” the university financial management professional practice teaching, the practical teaching system has not been fully extended. Although colleges and universities have set up a number of practical courses, but compared with the importance of theoretical teaching is still far away.

3.2.1 The practical teaching mode is too simple

From the current training program of universities, professional financial management theory teaching system of credit requires 170 credits. It contains four modules: public courses, professional basic courses, professional courses and professional elective courses; the practice teaching system is divided into 41 grades, it divides into public practice courses and professional practice courses, the practice teaching hours are much less than the theory teaching spent.

<table>
<thead>
<tr>
<th>Practical category</th>
<th>credits</th>
<th>Percentage of professional credits (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public practical courses</td>
<td>4</td>
<td>2.27</td>
</tr>
<tr>
<td>Professional practical courses</td>
<td>37</td>
<td>21.01</td>
</tr>
<tr>
<td>Total</td>
<td>41</td>
<td>23.28</td>
</tr>
</tbody>
</table>

Table 2. Financial management professional practical courses.

<table>
<thead>
<tr>
<th>Course name</th>
<th>credits</th>
<th>weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting simulation practice</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>Comprehensive training of financial management</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Enterprise management simulation practice</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Application practice</td>
<td>12</td>
<td>12</td>
</tr>
<tr>
<td>Graduation practice and graduation design</td>
<td>16</td>
<td>16</td>
</tr>
<tr>
<td>Total</td>
<td>37</td>
<td>37</td>
</tr>
</tbody>
</table>

Analysis of the above data we know that: the financial management professional practice constitutes is simple and professional practice class accounts for only 23.28% of the proportion of professional credit. In other words, the total number of practical courses is insufficient.

3.2.2 Practical teaching system is difficult to extend

Although universities have recognized the importance of practice teaching of applied undergraduate professional financial management, but hardly form rounded system in practice teaching ability and practical teaching environment, which affects the effectiveness of teaching practice [3]. Due to the limitation of the practice field and practice, the construction of practice teaching environment is still the weak link for most colleges and universities. At present, the practice teaching and the training data set is often done in the end and just let the students fill in accounting vouchers or simple account pages in the training. Practice teaching has evolved into a way for students to do exercises, but cannot play its due role, as the students for the job in the actual work division. Transfer of rights and responsibilities are not clear, the students can’t figure out how to effectively combine the theory and practice.
4. The Concrete Measures to Improve the Practical Teaching of the Financial Management Specialty

4.1 Clear professional training objectives

Applied undergraduate education is to cultivate applied talents between skills and research, training objectives should be of high comprehensive quality and practical ability, application-oriented universities should be based on the talent demand as the goal, students should be able to serve the local economy, to meet local demand [4].

4.2 Broaden the perspective of theoretical teaching

The application of financial management personnel must have the “double ability”: technical ability and key ability. Technical ability refers to professional ability, the key competencies including professional quality, learning ability and innovation ability. The professional ability emphasizes the good practice and has the ability to complete a variety of professional work. This ability cannot be denied that it mainly rely on the theoretical education of teachers and the dominant position of teachers’ teaching. The key ability refers to the structure of comprehensive ability. The development trend of financial management professional is not only to follow the changes of the social environment, but also to highlight the interaction between personnel training and social and economic development [5]. In order to realize the transformation of education to quality education skills, from a long-term perspective, we should be “professional and dedicated” both the requirements of professional students of financial management application based on basic skills with solid and comprehensive on to have professional depth, but also have a certain width not only have professional; the knowledge structure is wide, but also should have good occupation quality, lifelong learning ability and exploring innovative potential.

4.3 Perfecting the practice teaching system and optimizing the practical teaching simulation design

Financial management is a theoretical, technical and practical discipline. The ultimate goal is to train students to apply the theoretical knowledge to practical work and to learn how to analyze and solve the financial problems, and to summarize and acquire the ability to learn from practice [6]. Therefore, in the practice teaching system, we should pay attention to the practical teaching of the order of integration and cross. At the same time, the training practice system with professional characteristics and complete content is formed.

For the financial management in professional practice teaching system in class generally have less amount of practice, a simple existence of such problems, universities should pay attention to action to lust. First of all, we should widen the practice teaching link. Secondly, we should increase the proportion of practical teaching credit in the proportion of professional credits. Specific recommendations are shown in table 3:

<table>
<thead>
<tr>
<th>Course name</th>
<th>Main contents and requirements</th>
<th>place</th>
<th>Learning score</th>
<th>The number of weeks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>The setting of accounting subjects and accounts, double entry, fill in the registration and audit accounting vouchers, accounting books, accounting statements and other property inventory Accounting qualification examination software operation, the primary accounting computerization of the knowledge of the point of operation, etc.</td>
<td>In school</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Primary accounting computerization</td>
<td></td>
<td>In school</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Table 3. Financial management practice teaching.
Financial accounting and Practice | Accounting, accounting, accounting, financial statements, etc. Computerized accounting information system accounting software installation and commissioning, the operation of different modules based on computerized accounting information internal control and so on | In school 4 4
ERP financial applications | Accounting post simulation, integrated operation, accounting simulation training - accounting computerization (including online tax returns) and so on | In school 3 3
Accounting simulation training | Financial management skills | In school 3 3
Comprehensive training of financial management | To understand the role of knowledge in practice and to learn how to integrate strategy and management | In school 2 2
Enterprise management simulation practice | The practice of post operation. | Outside school 12 12
Application practice | Use the knowledge to analyze and solve problems, improve the level of writing | Outside school 16 16
Graduation practice and graduation design | | Total 48 48

Through the above design, the practice teaching link of financial management major accounts for 30.59% of the total credits, and the increase of the total hours is more conducive to the modular and systematic development of financial management.

Another suggestion: in order to facilitate professional modular and systematic development in accounting simulation training can promote individual simulated operation of multiple posts, post setting general cashier, including financial accounting, financial analysis module, these positions that are independent of each other, and interrelated, in practice teaching can be set in different positions according to the relevant module. We should carry out their duties according to the division of labor. The cashier business settings: cashier of scene simulation in the enterprise, let the students according to the business situation to fill in the relevant original documents, master key checks, etc. according to the original registration certificate of cash and bank deposit journal, master bank deposit reconciliation method. Financial accounting business settings: scene simulation accounting in the enterprise, let the students to the manufacturing enterprise as an example, according to all business vouchers occurred within a certain period of time, including procurement, production, warehousing, sales, cost, payment and other business, eventually generate financial statements. Business tax settings: corporate tax accounting simulation scene which can make learning to value added tax, urban construction tax, surcharge for education, local education surcharge and income tax as an example, the application process simulation related taxes, tax returns, let students understand the copy time, these knowledge are not involved in the theoretical system of financial analysis; business settings. The financial analysis of business settings: students can follow the data of the financial statements, and make full use of theoretical knowledge learned in financial management of class specific financial indicators analysis to the enterprise, such as profitability, capital occupation, cost etc.

4.4 To improve the practice teaching simulation environment and strengthen the construction of school enterprise cooperation base

Practice teaching environment directly determines the effect of practice teaching. Good practice teaching simulation environment is helpful to improve students’ perception and participation. Colleges and universities should increase investment in financial management professional practice
teaching environment funding, strengthen financial management professional practice teaching environment construction, the introduction of business oriented financial management software, in line with reality, as far as possible to provide independent simulation platform system, and make the students familiar with all aspects of financial management, training practice ability.

We need to strengthen the cooperation between schools and enterprises to expand the scope of a variety of ways to open up outside the internship, exchange opportunities, to provide students with a stable internship environment. At the same time, we should take the opportunity to come in and go out, ask the relevant personnel to enter the campus in the form of lectures to teach actual combat experience, encourage students to enter the enterprise to understand the practice of operations in order to enhance personal ability.

5. Summary

This article from the applied undergraduate professional financial management perspective, on how to improve the teaching theory and practice of combining the problems put forward some suggestions from the angle of theory and broaden the teaching to strengthen practical teaching system construction angle, put forward to optimize the “dual system”, “double training ability” teaching goal idea, intended to strengthen the integration of financial management specialty the theory and practice of the cultivation of applied talents is more suitable for the market demand.

Reference


