Analysis and Countermeasure of Course Certificate Fusion of Finance and Economics Specialty

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Keywords: Course certificate fusion; Qualification examination; Application ability.

Abstract. Many students will attend two or more qualifications examinations in school. Many vocational competence and technical qualifications examinations are related to basic courses or professional courses of Finance and economics majors. Students' professional skills, professional qualities and employment competitiveness can be improved through the implementation of "Course Certificate Fusion". But in the process of implementing "Course Certificate Fusion", there are some problems to be solved. In order to ensure the effect of "Course Certificate Fusion", relevant countermeasures should be taken.

Introduction

As the name implies, Course Certificate Fusion means that some major courses are relevant to some certificate examinations. When students obtain professional certificates such as CPA, their professional skills and employment competitiveness can be improved. Different people have different opinions on whether university curriculum should be linked with qualification certificate. Some people disagree with the fusion of courses and certificate. They think that this kind of education mode mainly focuses on cultivating students' examination-oriented ability, which makes undergraduate education "examination-oriented education", ignoring the integrity and systematicness of the curriculum system. But what we should emphasize is that the qualification examination is different from the examination of primary and secondary education. It pays more attention to the cultivation of students' ability of applying, analyzing and solving problems. As a matter of fact, it is also consistent with the goal of the transformation and development of university or college education.

The Significance of Course Certificate Fusion

The author has surveyed about five hundred students majoring in accounting and financial management. All the students were positive they would participate the examination of qualification certificate of the operation. More than ninety-five percent of the sophomores have taken the "accountant" examination, and nearly 80% of the sophomores would take more than three qualification examinations. When inquiring about the certificates they intend to take in the future, more than 80% of the students intend to take the examinations of tax collectors, asset appraisers or certified public accountants. It can be concluded that it is necessary to implement the "Course Certificate Fusion". Especially in financial management, accounting, economic law, auditing and other professional courses and professional basic courses, many financial and accounting examinations will involve these courses. According to the questionnaire, more than ninety percent of students would like to learn some "examination-oriented skills" in the classroom. The relationship between the subjects of the qualification examination and the courses offered in Colleges and universities is shown in the Table 1 below.

Undergraduate can applies for the part of these examinations, such as accountants, junior auditors, asset appraisers, taxpayers and CMA. Some examinations can only be applied for the after graduation. Some of these examinations belong to professional and technical qualification examinations, such as auditors and intermediate accountants. The purpose of these examinations is
to strengthen the construction of relevant professional teams, improve the quality of professionals, evaluate and select talents scientifically and objectively and impartially. Some of these examinations belong to the qualification examination, such as CPA. It is the necessary standards for professional and technical personnel to operate independently according to law or to engage in certain professional and technical work independently. Whatever the exam is, it focuses on professional competence.

<table>
<thead>
<tr>
<th>Qualification Examination</th>
<th>Major Related Examination Subjects</th>
<th>Corresponding Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accountants</td>
<td>Basic Accounting Practice, Economic Law Foundation</td>
<td>Basic Accounting, Economic Law</td>
</tr>
<tr>
<td>Junior and Intermediate Auditors</td>
<td>audit related professional knowledge</td>
<td>Basic Knowledge of Western Economics, Financial Management, Financial Accounting, Economic Law, Auditing</td>
</tr>
<tr>
<td>Asset Valuer</td>
<td>Asset Assessment Knowledge</td>
<td>Financial Accounting, Financial Management, Economic Law</td>
</tr>
</tbody>
</table>

Therefore, Course Certificate Fusion is different from the simple examination-oriented education, IT pays more attention to the cultivation of students' professional knowledge, ability and quality. Different from the traditional education, it is conducive to improving students' professional ability and employment ability.

### Problems in the Implementation of Course Certificate Fusion

#### Lessons and Certificates Can't Keep Pace with Each Other

The textbooks we use usually change greatly every three years and make minor corrections every year. Although the syllabus is revised every year, it would not change greatly in general. The "certification examination" is different. The examination outline changes every year, and the difficulty of the examination and the scope of the examination continue to increase. Making the changes of textbooks and syllabus lag behind the changes of the examination content. For example, compared with the previous year, the content of financial cost management in CPA often increases or decreases. Whether the content should be added or deleted in the course of financial management should not be added, and whether the content should be abandoned or not, teachers need to make difficult decisions.

#### Teachers' Ability Can't Guarantee the Effect of Course Certificate Fusion

Teachers are required to have strong abilities for course certificate fusion. If the teacher has not obtained the relevant certificate or participated in the relevant qualification examination, the effect of the course certificate fusion cannot be guaranteed. Therefore, teachers are required to obtain at
least one of the certificates, and it is better to obtain multiple certificates at the same time. In this way, we can fuse various examinations and courses. So students can take more career choices and employment choices, and also increasing learning motivation. Moreover, the implementation of course certificate fusion also requires teachers to be very familiar with the exam questions.

As can be seen from Table 1, many courses are relate to multiple qualification examinations, which requires teachers to be familiar with the contents of various examinations and the requirements of the examination syllabus, and the links between the contents of courses and the examinations. Some courses for teachers may be interdisciplinary, which requires teachers to be able to integrate knowledge of multiple courses.

Effectiveness for a Given Period of Time of Course Certificate Fusion is Short

Examinations such as "accountant" and "junior auditor" usually allow students to take part in the examinations in their freshmen and sophomores. At this time, the implementation of course certificate fusion can ensure that in the short term to see results. However, one of the major problems in course certificate fusion is that it is impossible to guarantee the synchronization of "curriculum" and "certificate" in time and space. Some courses are usually offered in the first or second semester of sophomore year, but the chance for students to be qualify for the examination is in the last semester of junior or senior year. Can course certificate fusion still play its due role? For some exams that can't be taken until after graduation, the knowledge learned in school has passed four or five years, which is different from the knowledge required by the exam. For example, "Financial Accounting", accounting standards will change greatly every few years. If students want to take the title examination of "Intermediate Accountant", it is three or four years after they have finished studying financial accounting, then the content can't meet the needs of the examination.

Textbooks of Course and Certificate are Different

When choosing textbooks for finance and economics courses in many colleges, teachers are required to choose national or provincial planning textbooks first, or even not to use reference textbooks of relevant qualification examinations. Taking the CPA exam as an example, many courses offered by finance and economics majors cover almost all subjects of the CPA exam. However, there are designated reference textbooks for the CPA exam, and the textbooks are more difficult than the general textbooks. Course textbooks pay more attention to the basic, logical and complete knowledge system and the progressive relationship between chapters. Reference textbooks for the CPA exam have a lot of knowledge content, scattered knowledge points, and knowledge of every chapters are parallel relationship.

The Countermeasure of Implementing Course Card Fusion

Applying the Oakam Razor Principle

Occam’s razor principle is called "if not necessary, do not add substance", that is, "simple and effective". In view of the asynchrony between the syllabus of course and the syllabus of qualification certificate examination, we should pay more attention to the main points. For example, in the financial management section of the CPA exam, compared with the previous year's outline, the outline of the 2017 exam adds interest rate content to the basis of value evaluation, and the chapter of profit distribution deletes the order and items of dividend distribution, stock dividend and so on.. Interest rate is an important concept in financial management. It plays an important role in understanding the calculation of time value of money, capital cost and investment decision. Therefore, no matter how the exam syllabus changes, it is an important content that students should understand.

Sometimes, if the content of the examination syllabus is constantly changing, which has small score.it can be ignored. The calculation of time value of money, financial budget, financial statement analysis, project investment decision, securities investment decision, working capital management and profit distribution are the important contents of financial management courses.
They are the content of many qualification examinations too. These main contents are well integrated, while other unimportant contents can be ignored.

**Teachers Need to Constantly Improved**

*Course certificate fusion* puts forward higher requirements for teachers, which requires teachers to "charge up" constantly. Only by doing this, they can be familiar with the content of certificates and implement course certificate fusion. However, Examination requires teachers to learn many courses, which cost a certain amount of time and manpower. Schools can formulate relevant preferential policies to encourage teachers to take various examination. If teachers pass the examination, they can be given some rewards. Effective measures should be taken to encourage teachers to improve their abilities so as to promote the implementation of Course certificate fusion and improve the quality of teaching.

**Not Only knowledge, but also Skills are more Important**

*Course certificate fusion* can not only connect the teaching content with the examination content, but also fuse the skill requirements in the examination into the teaching requirements. When the teacher explains exercises for the students, it is more important to teach the way of thinking and examination. Such as reminding students, when resolving a problem, we must exam the topic firstly, and understand the purpose of the assessment. Students should not learn too many knowledge points, but they must master what they have learned. After completing the course, as long as you master what you should master, even if you don't use it at present, you will recall it quickly and understand it easily when you review it several years later. For example, as long as students understand the meaning of financial management value, master the relevant formulas for calculating the time value of money, and are familiar with the methods of value evaluation, even if they do not take any qualification examinations at school, they will have a great advantage over others after a few years.

**Summary**

The purpose of *course certificate fusion* is not to cultivate students' temporary examination-taking ability and enable them to pass several qualification examinations, but to cultivate students' lifelong learning ability, thinking ability, problem analysis ability, communication ability and expression ability in the process of fusing. These abilities belong to application abilities. The cultivation of these abilities not only enables students to pass various examinations, but also is an important part of their working and living abilities in the future. And linking these abilities with the qualification examination makes the cultivation of these abilities more practical and operational. In a word, in order to implement *course certificate fusion*, we must give priority to "lessons" and supplement "certificates". At the same time, we can provide convenience and support for students' future textual research and lay a good theoretical foundation. Studying for the purpose of "textual research" can bring more motivation to students and enable them to adapt quickly to vocational posts after graduation. To ensure the effect of "curriculum certificate integration", we need the teachers to make greater efforts.

**Acknowledgement**

This research was financially supported by the project of Thirteenth Five-Year Plan of Education Science in Shaanxi Province. (SGH18H491)

**References**
