

# The reform of the teaching mode of finance and accounting courses guided by comprehensive competence -- program design based on strategic map

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**Abstract:** In view of the imbalance between the skill structure of finance and accounting personnel and social needs, based on the strategic map management tool, this paper designed a mixed interactive teaching mode reform plan of "network + classroom + competition" through four dimensions of finance, customers, internal processes, learning and growth, so as to cultivate the comprehensive ability of finance and accounting students to adapt to the complex social environment.

**Key words:** Strategic map; Comprehensive ability; Teaching reform

## 1. Introduction

Competency-based education is a competency-based education and teaching system developed by University of Houston in the United States on the basis of "mastery learning", "feedback teaching principle" and "goal classification theory". In recent years, it has become one of the focuses of higher education circles in the United States and Britain. But in fact, competency-based education is not a new concept. As early as the 1920s, the traditional competency-based education, that is, behaviorism-oriented education, had appeared in the American education reform. After the 1990s, Germany, the Netherlands and other European countries further put forward the theory of comprehensive competency-based education. On the one hand, it emphasizes the combination of knowledge, values and skills; on the other hand, it emphasizes the spontaneous participation of students in training activities to obtain the social ability, environmental adaptability and personal creativity needed in practical work. With the development of The Times, competency-based education emphasizes more on the ability to adapt to complex and changeable environment and deal with various unexpected problems. The theory of comprehensive ability orientation holds that the cultivation of comprehensive ability, which is not directly corresponding to the future occupation, should be emphasized in the process of talent training. Economic globalization requires financial personnel to pay more attention to the financial management of enterprises, from the accounting type to the value type, decision-making type, which puts forward new demands on the knowledge and skills of financial personnel. However, the ability level and knowledge structure of financial personnel have quietly fallen behind The Times. How to survive and develop in the increasingly fierce competition is the core issue facing the training of financial and accounting personnel.

Strategic map is a new strategic planning method put forward by Kaplan and Norton in the 1990s. It can not only visually describe internal resources and external forces, clarify the influence of causal relationship between factors on the realization of organizational strategic objectives, but also solve the asymmetry problem between strategic planning and implementation, and simply present the logical expression of strategic effects. Based on this, we try to use the strategic map, a tool that integrates strategic planning and strategy execution, to design a mixed interactive teaching model reform plan of "network + classroom" and "competition + classroom" for the course "Financial Management Case Analysis", so as to cultivate the comprehensive adaptability of accounting majors to complex social environments. This project can not only provide theoretical guidance and method starting point for the teaching reform of finance and accounting course, but also help college graduates adapt to the comprehensive ability needs of financial personnel in the new situation, which has important significance.

## 2. Present situation and problems of teaching mode of finance and accounting courses

The Committee for the Reform of Accounting Education calls for students to develop a broader range of abilities and qualities in addition to financial skills in the digital business environment. According to a survey of employers in China, professional abilities such as financial analysis and financial management are the most important. Business leaders expect financial managers to have market awareness and concepts, be familiar with operation and management, and serve for corporate decision-making. Under the background of big data technology, the market has a strong demand for senior financial managers who have profound professional knowledge, risk management and control ability and are familiar with the development trend of macro economy and industry. More and more attention is paid to the learning and growth ability and future development potential of financial managers, so as to improve their adaptability, resilience and judgment of actual business on the whole.

However, scholars generally believe that finance and accounting courses have some problems, such as lack of connection with the finance and accounting industry, vague talent positioning, insufficient classroom interaction and inspiration, and insufficient emphasis on practical links. The curriculum system of finance and accounting is formulated around standards and systems, focusing too much on professional skills while ignoring the training of professional ability, especially general ability. It has not yet met the requirements of a thick foundation and a wide caliber, which affects the development of students in the direction of high quality. Local colleges and universities focus on the accounting ability required for short-term employment, ignoring the comprehensive ability required for long-term development, which limits the space for talent growth. Traditional financial personnel also lack awareness of the information technology after the network.

Therefore, how to narrow the imbalance between the capacity structure of finance and accounting personnel and the needs of social development needs to be discussed.

### 3. Design of finance and accounting course teaching reform plan based on strategic map

The original intention of strategic map is to be used in the design and implementation of enterprise strategy, but in recent years, it has also been used by some scholars to support the realization of university strategic purposes. The nature of colleges and universities is social service organizations, which complete personnel training and scientific research tasks with the help of public financial support. The public is the final beneficiary of the achievements of colleges and universities. For colleges and universities, the quality of services provided to the public directly affects the judgment of the completion of strategies. The reform goal of the teaching mode of finance and accounting is to cultivate the ability and quality of finance and accounting graduates who can meet the market demand. The four dimensions of finance, customer, internal process and learning and growth in the strategic map are linked together through causality -- the satisfaction of the public makes the purpose of talent training and teaching reform realized, while the public advocates that graduates should achieve the ability and quality of social work. The cultivation of such abilities and qualities is created and transmitted through the internal process of the university, while the three types of assets supporting the internal process -- human resources, information technology, and organization and cooperation provide capital for the realization of the strategy. Based on the above discussion, the strategic map of the reform of the teaching mode of finance and accounting courses oriented by comprehensive competence is sorted out, as shown in Figure 1.

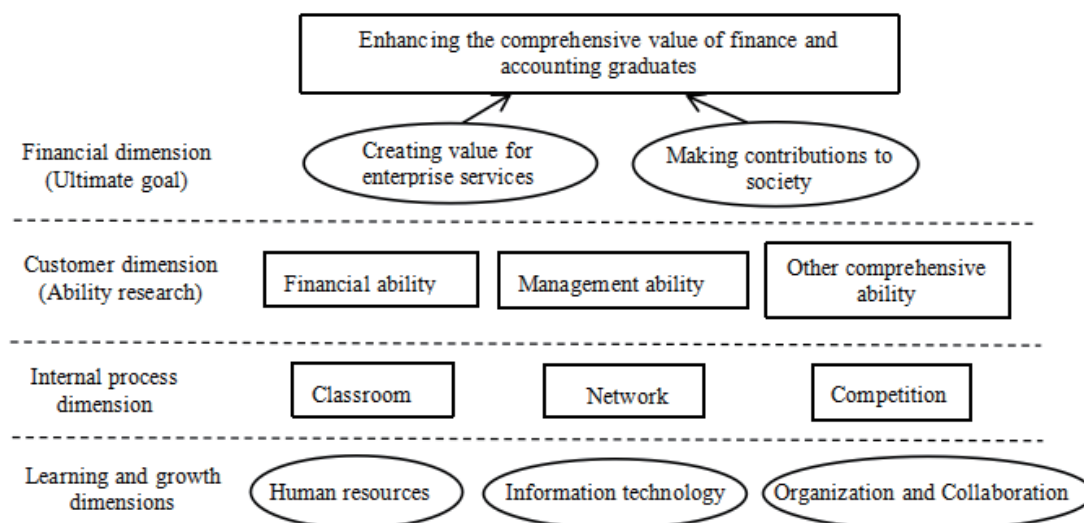


Figure1:A Comprehensive Ability Enhancement Path for Finance and Accounting Graduates Based on Strategic Maps

### 4. Specific path of reform of mixed interactive teaching mode based on strategic map

#### 4.1 Financial dimension/Ultimate goal: to enhance the comprehensive value of finance and accounting graduates

The financial dimension, also known as the ultimate goal, is the solution to problems such as the strategic vision of the cultivation of finance and accounting talents. It is also the starting point and destination of the other three dimensions. The design of financial goal should not only reflect the strategic goal and realization of talent training, but also serve as the final goal and measurement standard of the other three non-financial dimensions. College talent training should be rooted in the regional society, graduates should not only serve the unit to create value, but also rooted in the local contribution. Therefore, the strategic vision of finance and accounting talent training is to enhance the comprehensive ability and value of finance and accounting graduates.

#### 4.2 Customer dimension: financial ability, management ability and comprehensive ability

Customer dimension answers the question "What comprehensive abilities should we cultivate students?" The ability demand of financial personnel has undergone great changes. Only from the perspective of customers can we develop an effective internal process training model. Therefore, we have designed the customer survey of competency demand. First, we use Zhaopin.com as a medium to search the demand of enterprises for financial and accounting talents; Secondly, we distributed questionnaires to state-owned enterprises, private enterprises, foreign-funded enterprises and the government (institutions) by participating in high-level financial seminars, training courses and in-depth enterprise research in the practical field. Finally, the software is used for descriptive statistics to sort out the ability framework of financial and accounting talents and finally divide them into financial ability, management ability and other comprehensive ability. Financial ability includes accounting ability, report analysis ability; Management ability includes cost control ability, tax planning ability; Comprehensive ability includes decision analysis ability, risk management ability, corporate governance ability, leadership and control ability.

#### 4.3 Internal process dimension: the mixed interactive teaching practice of "network + classroom" and "competition + classroom"

Based on the strategic vision and the comprehensive capabilities required by customers, we design the mixed interactive teaching reform path of teacher-guided and student-active in the internal process dimension.

4.3.1 Teacher-guided "network + classroom" mixed teaching reform. First of all, to create a friendly and active communication environment for learners, create a virtual collective with a sense of belonging, so that everyone is willing to discuss and solve problems together, and cultivate students' other comprehensive abilities (such as communication ability and cooperation ability). Secondly, according to different themes and current events, we will compile a financial management case base with high quality and reasonable difficulty gradient, select multi-modal resources according to the teaching objects of professional groups, compile supplementary resources or cloud textbooks by ourselves, and fully integrate diversified case discussions into online and offline teaching. Finally, to implement a certain degree of extracurricular turnover of the teaching content, relying on China MOOCs and Chaoxing Pan-ya platform to design teaching sharing, cooperation, exploration and other activities to help students organically integrate what they have learned with their own experience and fragmented information to construct a new knowledge system.

4.3.2 Students' initiative "competition + classroom" mixed teaching reform. First of all, in order to improve students' professional ability of finance and accounting, students are encouraged to participate in the National Business College Skills Competition of Finance and Accounting professional competition, "Xindao Cup" National College Students Innovative Accounting Talents Skills Competition. Secondly, in order to strengthen students' comprehensive ability in addition to professional skills, we encourage and organize students to participate in the "Challenge Cup-Chuangyouth" Guangdong College Student Entrepreneurship Competition, the National University Elite Challenge Accounting and business management case competition. Finally, we hold the micro class competition to improve students' management ability. On the one hand, the micro class competition can train students' comprehensive ability, which is in line with the development trend of teaching in the information age. On the other hand, excellent micro-course assignments and works will enter the teaching platform as new teaching resources and become typical learning cases to realize the optimization cycle of teaching resource construction.

#### 4.4 Dimensions of learning and growth: manpower, technology and organization

The implementation of any process is inseparable from the organization and allocation of resources. The learning and growth dimension answers the question of "how to organize resources to achieve strategic vision". It is the driving factor for the success of the first two dimensions and the basis of strategy. In order to drive the smooth execution of the internal business process, we should start from the three aspects of human capital, information capital and organizational capital. First, improve the level of teacher construction and guarantee the quality of human resources relied on by colleges and universities in scientific research and personnel training; The second is to improve the information technology support to ensure the high-speed and effective operation of internal business processes; The third is to improve the ability of organization and coordination, in the process to ensure the coordination of teacher action, information technology construction and talent training objectives, and effectively improve the long-term operation ability of talent training.

## 5. Summary

Starting from the four dimensions of finance, customers, internal processes, learning and growth, this paper plans a mixed interactive teaching path of "network + classroom + competition" for finance and accounting courses and puts it into practice, which ultimately promotes the comprehensive ability of finance and accounting students.

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