Discussion on Practice Teaching of Financial Management Course Based on Internet Plus Block Chain

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Abstract

As a compulsory course for management majors, Financial Management has strong practicality and high application value. The technology of Internet plus block chain has changed the mode and method of financial management of enterprises, and has put forward higher requirements for various application abilities of financial management professionals. At present, there are still some problems in the practice teaching of Financial Management in Colleges and universities, such as the imperfect setting of practice teaching system, the backward practice teaching mode and so on, which make the practice teaching of Financial Management become a short board to cultivate applied financial management talents. Through the technology of Internet plus block chain, this paper proposes to establish and perfect a new practical teaching system assumption, so as to integrate students' professional knowledge learning and application ability training, so as to comprehensively improve the quality of applied talents training and meet the needs of “new economic management” for applied financial personnel.

Keywords

Internet Plus Block Chain; Financial Management; Practice Teaching.

1. Introduction

Since the 1980s, with the transformation of social and economic structure and the rapid development of new technologies, especially the popularization and application of Internet, Internet technology has been deeply integrated with social and economic development. Block chain technology, which was born in 2009, is a part of the Internet. It uses block chain data structure to verify and store data, and uses cryptography, distributed storage, functional contract, consensus algorithm and other new technologies to transmit data. As a new network technology based on bitcoin, the concept of block chain has been popular all over the world. It was first used in the financial field, especially the supply chain commercial credit financing based on block chain technology, which was established with core enterprises as the center, effectively resisted the risk of severe centralization under the financing mode, and greatly reduced the financing cost, It opens a new mode of working capital management. Block chain technology has gradually penetrated into more and more business areas with its unique advantages. China's education is moving towards Industry 4.0 Era with the progress and wide application of information technology. Education should actively introduce the technology of Internet plus block chain.

As a compulsory course for management majors, Financial Management is a comprehensive technical course for the study of financial management theory, method and enterprise capital movement, which has strong practicality and high application value. The technology of Internet plus block chain has changed the mode and method of financial management of enterprises, promoted the innovative transformation in the financial field, realized the true integration of
investment and financing behavior, and put forward higher requirements for the various application abilities of financial management professionals. All kinds of abilities that financial managers should have need to learn from practice. At present, colleges and universities pay more attention to the practice teaching of Financial Management course, but there are still some problems, such as imperfect practice teaching system, backward practice teaching mode, few practice bases, and the training effect is not obvious, which make the practice teaching of Financial Management course become a short board to cultivate applied financial management talents.

In view of this, it is urgent to reform and improve the practice teaching of Financial Management course. Under the guidance of the new economic management strategy, this paper combines the technology of Internet plus block chain with the innovation and reform of the practical teaching mode of Financial Management oriented by practical ability, analyzes and optimizes the practical teaching mode of the existing Financial Management course, and solves the practical teaching objectives of Financial Management course, the integration of practical teaching and theoretical teaching of financial management course, the lack of systematic practice teaching of financial management course[2]. Using the Internet to introduce the block chain technology into the practical teaching, integrate more innovative thinking, reform and adjust the traditional practical teaching methods, combined with the school's own conditions, build and improve the practical teaching framework of Financial Management course, and design personalized practical teaching mode, so as to cultivate students who not only understand the modern technology and methods, but also grasp the professional knowledge, theory and practice, compound applied talents with innovative and entrepreneurial spirit.

At present, the research on Internet plus and financial management practice teaching has been a hot topic in theoretical circles. However, the research and application of block chain technology is still in the theoretical research stage. There is relatively little research on such literature, especially the combination of the three is still blank. The assumption of this paper is not mature, it needs to be tested and further improved by practice, in order to play the role of casting a brick to attract jade.

2. The Current Situation of Practice Teaching of Financial Management Course

With the development of Internet plus big data, the current practice teaching of Financial Management course can no longer meet the needs of the times, and more and more shows deficiencies.

2.1. Problems in the Practical Teaching Objectives of Financial Management Course

The teaching goal is the direction of teaching design and the guiding principle of curriculum design, which has the function of predicting the educational results. Only when the teaching goal is clear, can we cultivate excellent applied talents with innovative spirit. The goal of practice teaching of Financial Management should be: based on the society, cultivate students' practical ability of hands-on and brain work, stimulate students' enthusiasm for participation, so as to better use the concept of financial management to understand, analyze and solve the actual financial problems of enterprises, and meet the needs of enterprise financial management. The current practice teaching mode of Financial Management course is mainly the case teaching of virtual network, which is relatively single, mechanical and rigid. The simulation cases provided by the training platform are basically equivalent to the transfer of classroom exercises to the laboratory. The students' enthusiasm for practice is not high, and
the promotion of students' practical ability is limited. Through the training platform, it is difficult for students to achieve the desired effect, and achieve the goal of the practical teaching.

2.2. Problems in the Integration of Practical Teaching and Theoretical Teaching of Financial Management Course

The practical teaching of Financial Management course can not be separated from the theoretical teaching, and the integration of the two can effectively improve the effect of practical teaching and improve the quality of students' training. The current practical teaching and system evaluation standards of Financial Management course are lack of scientific rationality. The system has the function of automatic evaluation. The internal preset standard answers are accurately matched with the students' operation results. If they are completely consistent, they can enter the next step, which is extremely mechanical. On the simulation training platform, students' thinking space is restricted by software. Software tells students standard answers, students can only operate according to standard answers. As for the logical relationship between specific reasons and the causes and consequences, it is difficult to make clear; this must also be based on the traditional teaching methods, teachers to inspire students, teach principles, and clarify the internal logical relationship. Therefore, the theory teaching guides the practice teaching, the traditional teaching and the simulation training complement each other and organically integrate to achieve the ideal teaching effect and realize the integration of the theory teaching and the practical teaching.

2.3. Problems in the Systematic and Effective Practice Teaching of Financial Management Course

The current practical teaching system of Financial Management course in Colleges and universities generally sets up corresponding training business modules according to different knowledge, which is carried out in blocks and independent respectively, which leads to the simulation of the training cases is not strong, lack of systematicness, and students can not be brought into the enterprise real-time operation environment well, and the enthusiasm of students' participation is not high. Moreover, the national policies will be adjusted frequently with the needs of political, economic and social development. The rules and training materials of the training system should be adjusted in time to update the case resource base, following the tax policy, financial regulations and market demand, but the current virtual online experimental teaching system software can not be updated in time and lack of effectiveness.

3. The Assumption of the Practice Teaching System of Financial Management Course based on Internet Plus Block Chain

In order to effectively improve the current situation of practical teaching of Financial Management course and promote the improvement of practical teaching quality, the author envisages introducing block chain technology through the Internet to explore the reform and innovation of practical teaching mode of Financial Management course, so as to ensure that the important role of practical teaching can be played step by step and provide guarantee for the cultivation of high-quality talents.

3.1. Establish Internet

The Internet connects tens of thousands of networks around the world through electronic, optical and wireless interconnection technologies, and on this basis develops a huge network covering the world. With the development of Internet, cloud computing and artificial intelligence, the ability to analyze and process financial data has been greatly improved, which requires the transformation of enterprise finance and its functions. The practical teaching mode of Financial Management course for the purpose of cultivating application-oriented talents
must adapt to the changes of the environment. Internet has the characteristics of connection, openness and sharing. It is a natural tool for knowledge innovation, dissemination and sharing. It can provide rich and colorful practical teaching resources, including not only text content, but also audio, video, pictures, training and other learning materials. The advantages of the Internet can be used to integrate the practical teaching system and software of Financial Management courses in Colleges and universities, so as to realize complementary advantages and resource sharing.

3.2. **Introducing Block Chain Technology**

The storage mode and transmission mode of block chain technology have incomparable advantages in modern information management in terms of efficiency and accuracy. At present, with its unique advantages, block chain technology has gradually penetrated into more and more business areas, especially supply chain finance. With the progress and wide application of information technology, the State advocates the introduction of the technology of Internet plus block chain. We use the Internet to introduce the block chain technology into the practical teaching of Financial Management course, integrate more innovative thinking, and reform and adjust the traditional practical teaching methods [2]. Combined with the school's own conditions, we should build and improve the practical teaching framework of Financial Management course, design personalized practical teaching mode, and cultivate compound applied talents with innovative and entrepreneurial spirit. Build a complete practical teaching platform of Financial Management course through block chain technology, develop and design online simulation enterprises, link all businesses together through block chain, teachers and students participate in practical training together, teach in learning, and cultivate students' ability to deal with practical problems while imparting theoretical knowledge.

3.3. **Introduction of Entity Enterprises**

The characteristics of decentralized and distributed encrypted ledger provided by block chain can protect the security of data and information, and realize the synchronization of information of all nodes, and realize the unity of information effectiveness and reliability. In the practice of financial management, some enterprises have used this technology to realize the smooth connection of the whole process of capital management, supply chain management and financing, as well as product traceability information. Then, in the practice teaching of Financial Management course, we can strengthen the cooperation with such enterprises, realize the docking of practice teaching environment and enterprise production environment, let students participate in the whole process of enterprise financial management through the Internet, and realize the combination of production, learning and research.

3.4. **Conception of Practical Teaching System**

The practice teaching system based on Internet plus block chain is a hierarchical and progressive platform, which can be divided into practical training platform, inter school training platform and school enterprise training platform, but the difficulty and training effect of training content are gradually improved. The campus training platform simulates a complete enterprise. In the financial management platform, it mainly takes financial management practical tools and business data as the main content to simulate the whole process of financial management decision-making and analysis. Students use the financial management tools provided by the platform to deal with knowledge modules covering time value, risk assessment, basic financial activity management (including investment management, financing management, operation management and allocation management), tax planning, financial analysis and financial budget [3]. The inter school block chain training platform can make use of the financial management training resources of cooperative universities to learn from each other and enrich the training content. Through the college training platform, we can investigate
and cultivate the ability of using financial management professional knowledge to solve practical problems, using financial management model to analyze and process data, and analyzing and evaluating according to financial results. The school enterprise training platform provides students with real transaction scenes. Students can actually participate in the practice of financial management activities of enterprises, and truly realize the combination of theoretical knowledge and financial management work, so as to train students' practical work ability and enhance their sense of responsibility.

The specific training operation procedure can be: students complete the theoretical knowledge learning at the same time, under the guidance of the teacher through the account login platform to complete the corresponding training, all students' training data are recorded together through the block chain technology at the same time, realize real-time transmission, and the system evaluates. Teachers can obtain relevant training information in time through the platform, and students can understand each other's training trends, observe and learn from each other, so as to integrate theoretical teaching and practical teaching. Because the platform is a simulation of financial activities or real financial activities, students are the executors of the activities. They are personally on the scene and have a strong sense of movement. They can fully mobilize the enthusiasm and initiative of students' internship, change passive learning into active learning, and gradually cultivate and enhance students' ability to solve practical problems.

During the period of school study, students can also choose their own training platform and independent practice independently, students of non financial management and students of lower grade financial management. According to the theoretical study progress, they can choose to register the Internet plus block chain training platform for the training of relevant theoretical knowledge through the registration account, and consolidate their knowledge. Senior financial management students can log in to the inter school training platform, use the inter school cooperation and sharing cases to strengthen the training, enrich the training experience, broaden their horizons, further consolidate theoretical knowledge and improve practical ability. Graduating students can register their accounts to register the "Internet plus block chain" platform for graduation practice, practice their theoretical knowledge, train students' ability to use knowledge, improve their practical skills and cultivate high-quality financial management application talents.

4. The Advantages of the Practice Teaching System based on the Internet Plus Block Chain

The practice teaching system based on the Internet plus block chain can promote the upgrading and transformation of practice teaching, break through the traditional single training software teaching, break the limitation of practice teaching space and time, make the sharing of practical teaching resources, promote the integration of practice teaching and theoretical teaching, improve the scientific rationality of practice teaching activities, and achieve the goal of practical teaching of Financial Management course.

4.1. Resource Sharing, Timely Update, Flexibility and Convenience

The open architecture of the practice teaching system based on the technology of Internet plus block chain can integrate multi external data resources from banks, taxation, enterprises and other colleges and universities, blend different scenarios, bring the synergy effect of big data into play, and update it timely. The practical teaching of the current Financial Management course in Colleges and universities is basically carried out in the laboratory. The experimental course needs to be arranged in a fixed time and laboratory. The training time is short and the improvement of ability is limited, so it is difficult to achieve the purpose of practical teaching.
The Internet plus block chain technology platform will break the limitation of time and space [4]. As long as students register the training accounts according to the school regulations, they can log in to the system whenever and wherever possible, and practice on a certain knowledge point until they are fully grasped and can flexibly apply in practice, so as to achieve the purpose of practical training. Moreover, students can choose different platforms such as campus, cooperative universities and cooperative enterprises according to their own actual situation, which is very flexible and convenient.

4.2. Combine Theory Teaching with Practice Teaching to Improve Students’ Comprehensive Ability

Based on the Internet plus block chain technology, the practice teaching system integrates financial management activities into a complete system, and brings students into a more realistic business environment through Internet plus block chain platform, and carries out all business training, which helps students understand the financial management process of enterprises. Based on the Internet plus block chain technology, the practical teaching system can also provide different scenes and positions. Teachers and students can participate in the practice teaching and integrate theoretical knowledge into practical teaching. Students participate in all businesses on the chain with different roles in the whole process, such as financing training. From the perspective of financial institutions, students can examine the operation and reputation status of enterprises from multiple perspectives according to the data flow on the block chain. At the same time, they can also stand in the perspective of enterprises, explore more financing paths and accept more investors with the help of the network, Expand financing channels for enterprises, expand financing scale and provide various financing services. Through practical training, students can consolidate the theoretical knowledge of financing and master the working process of financing. The block chain platform takes the distributed accounting as the technical support, and is responsible for recording all the internship business data of related parties and timely sharing. Each student participating in the training has also become a node of the block chain, and the sharing of training data is conducive to mutual learning between students, so as to learn from each other. Through the training platform, we can not only consolidate students' theoretical knowledge and practical ability, but also improve students' practical ability and comprehensive ability to solve practical problems, so as to lay a solid foundation for future work.

4.3. Cultivate Students' Integrity and Risk Awareness

Based on the Internet plus block chain technology, the training data of the training platform is distributed in all nodes. There is no central authority to configure the authority. The data of the internship can not be altered, destroyed, forged and recorded in detail. It ensures the authenticity, safety and reliability of the data. If the data of a node is changed, the whole cipher function will change immediately and the change will be found, which is helpful for teachers to grasp the real practical effect of students and objectively evaluate the students' training results. It can be seen that the training platform puts forward higher requirements for students’ theoretical learning. Only by mastering the theoretical knowledge skillfully, can we use it correctly in the training and improve students' initiative in learning theoretical knowledge. Especially the students who choose the school enterprise platform to graduate, really participate in the actual financial management activities of the enterprise, once the error will bring losses to the enterprise. Therefore, the practice teaching system based on the Internet plus block chain technology is conducive to cultivating students’ integrity and risk awareness, and honesty and risk awareness are the basic qualities of a qualified financial personnel.
5. The Foundation of the Practice Teaching System based on Internet Plus Block Chain

5.1. Improve the Practice Teaching Management System
First of all, the school should improve and perfect the practice teaching management system to ensure the effective and smooth development of practice teaching, including practice teaching system, supervision and daily management. Secondly, when the training system of the current Financial Management course is transformed into a training system for financial management based on the Internet plus block chain technology, the block chain system needs to be initially set up, while fully utilizing the existing laboratory resources, it also needs a certain amount of capital investment, especially for professional technical design. This may become the difficulty of using Internet plus block chain system. Finally, teachers should undertake theoretical teaching and practical teaching, and be able to flexibly use the Internet plus block chain technology training platform, which will make the task more arduous [5]. Therefore, we should strengthen the construction of practical teachers, take effective measures to cultivate the practical education ability of teachers, establish a high-level double qualified teacher team that can organically combine the Internet information teaching and practical teaching, and improve the overall quality of teachers.

5.2. Strengthen the Cooperation between School and School
At present, the practice teaching system of Financial Management course in each university has its own system, and the types of teaching software used are different. The basic practice teaching is the closed virtual network practice teaching, which may lead to idle teaching resources and increase maintenance costs. The author envisages that through the cooperation between school and school, we can break the barriers between schools, use the Internet to share the practice teaching resources of Financial Management, and realize case sharing through inter school cooperation, which can complement each other’s advantages, enrich the practical training experience of teachers and students, and save the experimental teaching cost of colleges and universities.

5.3. Strengthen the Cooperation between School and Enterprise
On the basis of the original cooperation between school and enterprise, the Universities rationally utilize the openness, sharing and practicality characteristics of the Internet plus block chain, further strengthen the cooperation between schools and enterprises, especially with the enterprises that have introduced the Internet and block chain technology to carry out financial management, and promote the integration of resources between schools and enterprises, and timely and effective transmission and communication of information. College students can practice in enterprises through the field or through the Internet, and enterprise employees can also go to school for further study or use the Internet to learn theoretical knowledge, so that the school can really become a training base for enterprises, and the enterprise can become a practice base for the school, so as to improve together, promote each other, and achieve win-win results.

6. Conclusion
In short, this paper hopes to improve the current situation of the practice teaching of Financial Management courses, and hopes to build and improve the practical teaching platform for the Financial Management course based on the technology of Internet plus block chain, which will lay a solid foundation for further research on the cooperation of industry, University and research. Hope to make students more deeply understand and master the basic theory and method of financial management, strengthen students’ practical application ability of financial
management knowledge, improve students' ability of using comprehensive knowledge to analyze and solve financial problems, and lay a solid foundation for the future practical financial work.

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References


