

# Analysis of Course Ideology and Politics in Public Finance Teaching in Applied Undergraduate Universities

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## Abstract

In recent years, with the rapid development and progress of our country's society and economy, in order to adapt to the development of society and coordinate with the improvement of economic level, the reform of higher education is vigorously carried out in China. Under the background of the new educational pattern of "big ideology and politics", we will discuss how education can effectively cultivate people by virtue and how to deliver more high-quality applied talents in the new era for the people, the party and the country. This is also an application-oriented undergraduate college. issues that schools should consider. Based on the orientation of application-oriented undergraduate colleges and universities, according to the specific situation of public finance course teaching, the article analyzes the connotation of course ideology and politics, points out the importance and necessity of the construction of public finance ideological and political courses for application-oriented undergraduates, and puts forward the application-oriented undergraduate course construction. The problems existing in the public finance teaching of undergraduate colleges and universities, and the integration measures of curriculum ideology and politics in the public finance teaching of applied undergraduate colleges and universities have been formulated.

## Keywords

Applied Undergraduate; Public Finance; Curriculum Ideology and Politics.

## 1. Introduction

Xiao Fangya (2021), under the background of the new educational pattern of "big ideology and politics", discusses how education can effectively cultivate people with virtue, and how to cultivate financial talents in the new era for the people, the party and the country. Starting from the importance of setting up public finance courses for finance majors, this article analyzes the importance and goals of ideological and political courses in public finance, and proposes that overall planning is the foundation, teacher-led is the key, case analysis and understanding are the main line, and teacher-student interaction is the core The ideological and political realization path of public finance courses [1, 2].

Fan Liming (2020) expounded that the ideological and political construction of major courses in public finance should follow the overall requirements of the central government for the ideological and political construction of courses, starting from the subject attributes, professional orientation, and training objectives, combined with the characteristics of professional courses to explore. We should focus on four key issues: we should also do the following: strengthen education on national conditions, focusing on strengthening education on realistic national conditions and Chinese history, and stimulate students' strong patriotism and sense of responsibility; strengthen the awareness of the rule of law, especially on the exercise of public power education and strengthen power supervision education; cultivate public awareness, enhance public responsibility and public management capabilities; cultivate

the concept of a community with a shared future for mankind, as a value orientation for studying international financial theory and practice issues [3].

Wei Huoyan (2020) combined the ideological and political characteristics and teaching organization characteristics of the "Public Finance" course, analyzed the basic connotation and construction goals of the "Public Finance" course's ideological and political construction, and pointed out the realization path of the course's ideological and political construction: improving the "Public Finance" course Ideological and political placement; improve the comprehensive quality of ideological and political education of teachers from the aspects of ideological and political cognition, ideological and political quality, teaching organization design ability, etc. [4]. In our country's economic development activities, finance is the foundation and important pillar of national governance, and public finance also plays a vital role. Public Finance is a very important course in the educational resource system of major colleges and universities, including application-oriented undergraduate colleges. It is one of the core courses for economic majors in finance and economics colleges and universities stipulated by the Ministry of Education. As an emerging discipline of applied economics, it explores the law of public finance operation from the practice of financial and economic activities in the public sector, and condenses it into theory, and then elevates theory into practice, providing a scientific theoretical basis for practical activities and guiding financial practice. development of activities. [10] In the talent cultivation of applied undergraduate colleges, public finance is mainly responsible for cultivating high-quality talents with basic financial theories and literacy, initially dealing with basic work related to finance and taxation, and possessing certain practical ability. In the process of integrating the teaching of public finance in applied undergraduate colleges into the ideological and political construction activities of the curriculum, in addition to helping students master the basic knowledge of public finance, they should also cultivate students' scientific world outlook, outlook on life and values, and have a strong understanding of money, wealth and power. correct perception.

## **2. The Connotation of Curriculum Ideology and Politics**

The so-called curriculum ideology and politics is to use the teaching activities of professional courses to integrate ideological and political education into the explanation of knowledge and the inheritance of skills, and then integrate the individual value and instrumental rationality. For teachers of all professional courses in colleges and universities, curriculum ideology and politics is to guide students to transform the knowledge content they have mastered on the premise of teaching the content of professional curriculum knowledge, so that it can be transformed into inner virtue, and build their own spiritual system, and then transform it into Their own qualities or abilities enable educators to have relevant abilities and methods to recognize and transform the world. Under the premise of being familiar with the concept of ideological and political courses, professional course teachers should also master the relevant content. Regarding the content of curriculum ideology and politics, we mainly use the form of integration. In the teaching activities of all professional courses, the principles of dealing with people, the provisions of socialist core values, and the belief in national rejuvenation are penetrated, and the main role of classroom education is integrated. It is fully reflected to ensure the completion of the goal of higher education to build morality and cultivate people [1].

## **3. The Necessity of Ideological and Political Construction of Public Finance Courses in Applied Undergraduate Colleges**

Application-oriented undergraduates refer to the cultivation of applied talents with practical ability. Such talents mainly serve the needs of national and regional economic development and actual social needs. In professional courses, applied undergraduate colleges pay more attention

to integrating theoretical knowledge into practice. Students first master basic theoretical knowledge and then focus on improving students' practical application ability. In the current stage of higher education activities, with regard to the components of all professional talent training programs, ideological and political courses play a major role and play a vital role, and all students should carry out relevant learning activities. In the new era, in order to accelerate the development of socialist construction activities with Chinese characteristics, application-oriented undergraduate colleges need to send more high-quality applied talents to the society, which requires students to have scientific values and be able to clearly define their own responsibilities. It is difficult to achieve the above-mentioned goals by relying solely on educational activities based on ideological and political courses. In the process of carrying out professional knowledge teaching activities in various subjects, the integration of curriculum ideology and politics can effectively promote the integration of subject professional knowledge and ideological and political education content, and integrate the two into an organic whole. Infiltrating ideological and political work into all links will help to achieve the goal of all-round education, help students master more professional subject knowledge, and at the same time promote the depth of professional subject knowledge content to ensure the goal of education. real realization.

As a discipline that studies the formation and development of the financial distribution relationship with the state as the main body, its nature and characteristics are very suitable for the construction of "curriculum ideology and politics". The purpose of the ideological and political construction of the public finance course is to actively explore how to organically combine the course goals of finance and the ideological and political goals of ideological and political education, and to put the goal of "cultivating morality and cultivating people" throughout the education and teaching process. The state trains high-quality applied talents in the new era. In the process of implementing the teaching of public finance courses, students should be guided with a positive attitude towards life and positive financial cases, and students should be motivated by the macroeconomic achievements of the country's reform and opening up, the sunshine of finance in the field of people's livelihood and other realities. Lectures open a window for students to understand our country's national conditions. Through the analysis of financial phenomena, students are familiar with the way of our party's governance, thereby stimulating patriotism [4].

## **4. Problems Existing in the Ideological and Political Courses of Public Finance in Applied Undergraduate Colleges**

### **4.1. Teaching Methods and Methods do not Conform to the Application-oriented Orientation**

Public finance is an applied economic discipline, aiming to cultivate students with a sound economic foundation, master the basic theoretical knowledge of finance and taxation, possess theoretical and practical literacy in finance and taxation, be familiar with domestic and foreign policies and regulations on finance and taxation, and be able to correctly apply accounting practices and innovative application talents with asset management capabilities. However, many applied undergraduate colleges still use traditional teaching methods in the process of carrying out public finance teaching activities. Teachers are responsible for explaining the content of textbooks, and students only passively understand and accept them, which affects the development of students' autonomous learning activities. In the specific teaching work of finance, many teachers set the focus of teaching as the content of financial theory knowledge, including financial function, market failure theory, financial expenditure theory, financial revenue theory, financial management and financial policy explanation. The utilization of interactive teaching is relatively low, which makes it difficult to mobilize students' interest in

learning, and cannot improve students' enthusiasm and initiative in learning, which affects the improvement of teaching quality. Therefore, the traditional teaching methods of public finance need to be further reformed.

#### **4.2. The Assessment Method is Backward**

In the traditional teaching mode, the traditional assessment method is tied. Generally, there are two main parts to the end-of-semester grades, the usual grades and the final paper grades. The usual grades account for 40%, including homework, attendance and classroom performance, and the paper grades account for 60%. The problems of this assessment method: First, the usual score records are cumbersome, and the records are generally incomplete. In the end, the students' classroom performance is often awarded based on impressions. Process performance; second, the usual performance assessment method is relatively monotonous, the assessment content is relatively fixed, classroom questions and homework tend to be theoretical and lack the connection between current hot issues and China's development practice, which is not conducive to the development and cultivation of students' divergent thinking. It is difficult to stimulate students' interest in learning, and it is difficult to assess students' ability to actually accept knowledge and apply knowledge. [7] Under this form, students may temporarily recite before the exam in order to pass the exam. In a word, the fundamental problem of financial assessment is that it does not pay enough attention to and utilizes the procedural assessment, which leads to the lack of motivation for students to study at ordinary times. Low interest, more emphasis on final exams rather than usual participation, unable to master, absorb and apply the knowledge learned, which goes against the goal of training applied talents [9].

#### **4.3. Lack of Normative Teaching Materials for Applied Undergraduate Colleges**

Textbooks are the basis of classroom teaching, and also the premise to improve teaching quality and teaching effect. As a basic course for economics and management majors, public finance should follow the basic requirements of combining theoretical teaching with practical teaching in the teaching of applied undergraduate colleges. In recent years, the publication volume of public finance textbooks has increased substantially, including foreign translations, as well as researches and classic works by domestic scholars. Judging from the compilation content of the current finance textbooks, it mainly draws on some principles and methods of Western economics and finance, and expounds the financial status, means and policies at the macro level of the country, but lacks the financial aspects at the macro level of regions and industries. Issues and case studies, the latest national and regional fiscal policy trends have not been followed up in a timely manner, and the implementation effects of past policies have not been fully verified. Therefore, it is difficult for students in application-oriented universities to get out of the shackles of traditional theoretical teaching, and it is also impossible to effectively stimulate students' interest in learning and research.

#### **4.4. Lack of Practical Teaching Links**

Practical teaching is an important link in the formation of students' knowledge application ability. It is required to start from the law of students' application ability formation, centering on the training goals of students' practical application ability, and reasonably design hierarchical and classified practical teaching. [8] Promoting practical teaching reform and model innovation of courses is an important starting point for the transformation and development of applied undergraduate colleges. Judging from the current public finance teaching in local application-oriented undergraduate colleges, it still follows the traditional teaching mode of imparting theoretical knowledge of textbooks, and students' learning and review still remain in exam-oriented thinking, and the practical teaching link is particularly lacking. Mainly reflected in: lack of sufficient understanding and interpretation of the background, specific practice and policy effects of typical domestic and foreign fiscal policy

formulation, lack of practical and exploratory teaching links to apply the basic principles of finance to solve specific problems, lack of local policy research. The experience of traineeship in government departments such as the National Development and Reform Commission, the Industry and Information Technology Commission and the lack of opportunities to communicate and interact with relevant professionals [6].

## **5. The Integration Measures of Curriculum Ideology and Politics in the Teaching of Public Finance in Applied Undergraduate Colleges**

### **5.1. Build a High-quality Online Learning Platform**

While building high-quality teaching resources, applied undergraduate colleges must also pay attention to teaching management. Personally, I believe that a high-quality online learning platform can be built through the Internet, such as Chaoxing, which integrates course selection, teaching and management, so as to meet the learning needs of students and improve the quality of teaching management. First of all, the online learning platform can provide students with a convenient online learning function. Students can always study online video courses, read textbook content, complete homework, interact with teachers, participate in question forums, submit coursework, etc. All behaviors of online learning are used as the basis for scoring students; secondly, the online learning platform should provide the functions of educational affairs management and educational affairs monitoring. It is convenient to supervise the teaching progress of teachers by reviewing and discussing in the forum. In addition, the educational administration system also needs to set standards for the evaluation of students' learning process and teaching assessment, and conduct assessments based on students' performance in the entire teaching activities and students' learning progress, which not only ensures the quality of teaching, but also promotes students' learning progress [5].

### **5.2. Adjusting the Performance Evaluation Mechanism**

The proportion of the original 40% process assessment should be increased to more than 50%, and the proportion of final exam results should be controlled within 50%. At the same time, social practice should account for a certain proportion. Make students aware of the importance of daily performance and avoid surprise preparation and rote test-taking practices. This can not only improve students' classroom participation and learning enthusiasm, and ensure good learning results, but also reduce the huge pressure of students preparing for multiple courses at the same time for the final exam, which is also in line with the goal of training applied talents.

### **5.3. Strengthen the Construction of Adaptive Teaching Materials**

The theory of public finance is closely related to specific social and economic issues. Therefore, in order to ensure the smooth development of the integration of ideological and political courses and the teaching of public finance in applied undergraduate colleges, in the current content of finance textbooks, the public finance textbooks in applied undergraduate colleges need to be based on a relatively complete knowledge system. Taking the development and evolution of fiscal theories and policies at the national level and their specific practices as the main line, appropriately increase the specific implementation and effect tests of relevant fiscal theories and policies at the regional level and the industrial level with different statuses. Even under the current teaching material system, we should pay attention not to follow the script, but based on the current relatively mature theoretical system, pay attention to the connection with China and local development practice, constantly update data, cases and policies, and guide students to closely integrate theory and practice, and take solving the practical problems of local finance as the key training goal. To this end, on the basis of strengthening the adaptive selection of finance textbooks, teachers need to gather the teaching experience and scientific research results of all teachers in the teaching and research department. If necessary, they can

strengthen the cooperation of various institutions in the construction of adaptive textbooks through the regional application-oriented university alliance, identify the convergence point between application-oriented colleges and finance disciplines, clarify training objectives, highlight teaching characteristics and regional realities, and launch new public finance textbooks suitable for economics and management majors in application-oriented undergraduate colleges.

#### **5.4. Improve the Practical Teaching Link**

Based on the purpose of running an application-oriented undergraduate school, combined with the ideological and political construction of courses, attach importance to the cultivation of students' comprehensive quality, and establish a scientific and perfect practical teaching system, so that students can transform their theoretical knowledge into application ability. Therefore, the following methods can be used: First, introduce the experimental teaching method, according to the management theory paradigms such as system, behavior, organization and decision-making, sets up experimental teaching links in the teaching of public finance to examine the individual citizens' responses and evaluations of public decision-making, so as to conduct a specific analysis of fiscal policy. The social practice points are set in the course credits, and students are encouraged to use the holidays to conduct research on course-related topics, such as the effectiveness of targeted poverty alleviation, the current situation and problems of rural public products, the scale of local government debt and risk control, etc., and the research results are linked to the final grades. The third is to strengthen the cooperation between the government and the school to provide students with the opportunity to go to the nearest government department for apprenticeship. At the same time, officials from the local policy research office, the National Development and Reform Commission, the Industry and Information Technology Commission, the Taxation Bureau and other government departments are invited to the classroom to give lectures and exchanges, so that students can understand the realistic basis for the formulation of fiscal policy and the specific implementation process.

### **6. Conclusion**

Course ideology and politics belong to the category of brand-new teaching concepts. Through related educational work, it helps to improve students' professional knowledge and ideological and political level. Therefore, in the process of carrying out public finance teaching activities in applied undergraduate colleges and universities, we should continuously increase the attention to curriculum ideological and political activities, vigorously carry out relevant construction work, and use diversified measures to ensure the efficient development of curriculum ideological and political construction activities, and then send more high-quality financial talents to the society and make important contributions to the prosperity and development of the society.

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