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Research on the Construction of Teaching Materials in Application Oriented Universities under the Background of the Integration of Production and Education: Taking the Textbook of Financial Management as an Example

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ABSTRACT
In recent years, the integration of industry and education has become a hot topic in society. How to realize the organic integration of "industry" and "teaching" in the textbook of financial management is an urgent problem to be solved. Based on the textbook of financial management, this paper analyzes the current situation of the textbook, and puts forward some suggestions for improving the construction of the textbook from the perspective of cultivating professional talents with the integration of production and education in application-oriented universities.

KEYWORDS
Integration of production and education; Financial management; Textbook construction

1 Introduction

Since the beginning of the 21st century, the technological development and expansion speed of the fourth industrial revolution has become faster and faster. Scientific and technological innovations such as big data, cloud computing, artificial intelligence, life science and new energy are reshaping the production mode. New types of business, new jobs and new jobs continue to appear, injecting strong momentum into economic growth and social progress. In this context, the integration of production and education has become a new topic for China's higher education. However, the reform of the integration of production and education cannot be achieved overnight and faces many challenges, which requires higher education to carry out all-round and whole process education and teaching reform and innovation. Among them, curriculum, teachers and teaching materials are the three basic elements of the teaching reform, and teaching materials are one of the important keys to the success of the teaching reform. Therefore, teaching materials play an extremely important role in curriculum construction and talent cultivation. Only through continuous reform and innovation of teaching materials can we better enable the realization of value-added integration of production and education.

The basic goal of the integration of industry and education can be summarized as: combine industry and teaching, make them interact, and jointly contribute to improving the quality of talent training and promoting industrial development. Compared with the requirements of the integration of production and education, the task of teaching material construction in Colleges and universities in China is imminent. At present, we should take the integration of production and education as an opportunity to promote the transformation of college textbooks from digital "new form" to "new content" close to the basic goal of the integration of production and education. The implementation plan for the construction of teaching materials in the national plan for undergraduate education in general higher education during the 14th Five Year Plan period and the measures for the management of teaching materials in general colleges and universities point out the direction for the construction of teaching materials with the integration of production and education, emphasizing the need to promote the integration of production and education, and reflecting the new requirements of economic and social development for talent cultivation.

Financial management is a highly comprehensive and practical discipline. For the financial management major in Application-oriented Colleges and universities, the teaching materials that meet the goal of the integration of production and education are an important part of cultivating professional talents. Taking the construction of financial management textbooks as an example, this paper follows the complementary and collaborative logic of production and education integration textbooks, and reconstructs the textbook content system, which has practical significance to improve the quality of financial management textbook construction.

2 Complementarity and synergy: the internal logic of teaching materials integrated with production and education

2.1 Re understanding the essence of the integration of production and education

It is generally believed that the integration of industry and education is the deep integration of industry and education, and the establishment of a community of interests [1]. It is not to merge two different entities, but to let enterprises participate in the whole process of talent training from the actual needs of their own industrial development, such as talent training program formulation, curriculum setting, resource construction, practical operation, teacher training, job employment and other applied talents [2], which is specifically manifested in the process of "teaching in production, production in teaching", or the deep integration of "industry and education", the organic combination of "enterprise and school", and the full linkage of "production and teaching". However, this understanding limits "teaching" to the function of talent cultivation. The notice on printing and distributing the pilot implementation plan for the construction of national production and education integration pointed out that the integration of production and education should promote the organic connection of education chain, talent chain, industrial chain and innovation chain. Therefore, "teaching" should be the concept of "big education", including scientific research, social services and other functions; "Production" refers not only to for-profit industries, but also to the business activities of other economic organizations, governments and non-profit organizations. Narrow understanding will narrow the path of integration of industry and education, and weaken the other functions of higher education.

2.2 Complementary effect of teaching materials integrated with production and education

The complementary effect of the teaching materials of the integration of production and education comes from the change of the scope of knowledge resources utilization after the combination of production and education, which increases the overall amount of knowledge resources of the teaching materials. Knowledge resources include knowledge that can be used for production and people who master knowledge. Knowledge resources in Colleges and universities have intellectual property rights and professionals. Knowledge resources have value and use value. When knowledge as spiritual property is combined with material objects, knowledge resources can be transformed into material property, and human beings can obtain the ownership of material property [3]. Therefore, the knowledge resources of colleges and universities include not only the intellectual property rights created by colleges and universities and able to lead the development of industry, but also all kinds of specialized talents with rich knowledge and innovation ability.

The teaching material can enlarge the efficiency of production and teaching through the interdisciplinary and integration of disciplines, combined with new industrial technology and management practice. Integrating industrial practice cases into textbooks can enrich teaching content, provide multi-dimensional learning resources, help students understand knowledge and apply it to practice. Its essence is to tap the underutilized industrial technology and management experience, and improve the overall efficiency of textbooks.

2.3 Synergy effect of teaching materials integrated with production and education

The integration of production and education teaching materials not only has the complementary effect of the increase in the number of knowledge resources, but also has the synergistic effect brought about by content innovation, that is, " 1+1>2". Synergy is the overall hidden asset sharing formed by the integration of production and teaching into textbooks, which makes the quality of textbooks produce positive feedback. The integration of industry based teaching materials into university courses can help students understand the current situation of the industry and force educators to optimize teaching, scientific research and social services. For example, setting enterprise technology bottlenecks or management problems in textbooks can enable students to complete projects under the guidance of teachers, receive scientific research training, or inspire students to think about scientific problems.

3 Realistic review of the integration of production and education of financial management textbooks

Many Chinese scholars' research on the integration of production and education has reached a certain level, but few textbooks really match this idea. The reason is that although this concept has been put forward for some time, the publication of textbooks and the summary of cases need time to precipitate, and some textbooks do not have a deep understanding of the integration of production and education. The current situation can be summarized as follows:

3.1 Lagging behind the process of industrial development and weakening the ideological and political effect of textbooks

Textbooks embody the will of the state, bear the memory of the nation, and condense human wisdom. They are the important support for educating people and talents and the basic basis for education and teaching. They have long been regarded as the "Bible" of teaching [4]. Unfortunately, the existing textbooks on the market are quite instrumental, highlighting the cultivation of professional knowledge and ability, and ignoring the influence of students' Ideological and political education and quality [5]. For example, some cases in financial management textbooks are improperly selected. For example, the parable of "one master and three servants" is used to explain the value-added of funds, which is inconsistent with the purpose of Building Morality and cultivating people. Integrating into the reality of China's industrial development can not only enhance the effect of combining theory with practice, but also carry out patriotism education. Therefore, textbooks should combine ideological and political education with industry to cultivate socialist talents.

3.2 Neglecting the application of information technology and reducing the efficiency of teaching material education

Under the background of the integration of production and education, the financial management textbooks of application-oriented universities should meet the needs of the industry and improve the management efficiency. However, the existing textbooks have the problems of lagging behind in the application of big data technology and insufficient application of computer software. "Post-00" students have a good acceptance of "fast food culture" such as short videos, while the existing financial management textbooks lack supporting big data application courses, case banks and other resources. Simple courseware is difficult to meet students' learning needs, which restricts the in-depth promotion of the integration of production and education and the improvement of talent training quality. At the same time, computer software can help the teaching of financial management, but some textbooks still focus on manual calculation methods and ignore the application of software, which increases the layout of textbooks and students' learning time for no reason.

3.3 Ignoring the needs of industrial development and outdated knowledge system

For a long time, college financial management textbooks have been written with the manufacturing industry as the basic background. The content of the textbooks has fallen far behind the actual development of China's industry, and it is difficult to meet the needs of modern industrial talent training for textbooks. GAOSONG, an academician of the Chinese Academy of Sciences and President of Sun Yat sen University, believes that "our education has been teaching the knowledge of the past to the present students, hoping that they can solve the problems in the future" [6]. Of 6course, in addition to the problem of teaching materials, there is also a problem that the professional training plan and syllabus of colleges and universities are out of touch with the times, and the lack of teaching materials coupled with industry is the main reason for the backward teaching content of financial management course. Therefore, in the era of rapid development of new industry, financial management teaching not only needs teaching materials, but also needs high-quality financial management teaching materials with novel knowledge system and accurate grasp of the development trend of the industry frontier.

3.4 Emphasizing the integrity of the theoretical system, ignoring the integration of industrial practice

The goal of teaching material construction is to help students establish the overall view of "being the best", and improve the students' practical ability of combining production and education, which "comes from paper, but feels shallow, and knows it must be done". The content of the existing financial management textbook is too theoretical, emphasizing the integrity of the theoretical system. It is compiled by teachers who lack practical experience, focusing on the elaboration of basic concepts and principles, and less on modern industrial processes and practices. Inserting the content of industrial practice may damage the theoretical system, which is the "hard injury" of the existing teaching materials. Due to the lack of cases and practical links of financial management scene docking combined with the actual industrial development, it is difficult to meet the social demand for applied financial management talents.

For the lack of integration of production and education, fanxiaobo and his team found the "pain point" problem of students in teaching, that is, although students have the basic knowledge and ability of pre-school courses, they have not actually contacted and operated, and have not realized the real learning and practice in the real scene, resulting in their weak comprehensive quality and insufficient motivation for active learning.

4 Financial management structure system of production and education integration textbook

The problems in financial management textbooks show that the construction of financial management textbooks must be closely coordinated with the industry. Under the background of artificial intelligence, Internet+and other times, the development of science and technology is changing with each passing day. Even the posts that rely on manual accounting and decision-making, such as financial management, have undergone tremendous changes driven by emerging technologies. The change of the working mode of financial management also means that the teaching materials presented to students should keep up with the pace of the development of the times. However, at present, the knowledge system of many teaching materials is still relatively old and has not been integrated into the content reflecting the development and changes of the times. In addition, the update of cases in books is also slow. If textbook cases cannot be updated in time to adapt to the changes of the times, it will be impossible to cultivate new socialist talents who are closely integrated with the development of the industry and closely follow the trend of the times.

Based on the above analysis of the deficiencies of the current teaching materials and the exploration of the reasons for these deficiencies, the following ideas are put forward for the financial management teaching materials of Application-oriented Undergraduate Colleges and Universities under the background of the integration of production and education:

4.1 Pay attention to integrating theory with practice and strengthen the integration of production and education

In theoretical study, guide students to understand rather than memorize financial management knowledge, such as connecting it with management, and let students think about the connotation of financial management. Build a corporate image, let students understand the concepts of financial management environment and objectives, and lay a solid foundation.

After mastering the basic concepts, refine the production and operation process of the enterprise and arrange the training operation in class. For example, in the process of fund raising and capital operation, create situations so that students can use their knowledge to solve practical problems and master the course content. Schools should also strengthen cooperation with enterprises, establish off campus training bases, implement the job rotation system, let students participate in the actual process of enterprises, cultivate the ability to solve problems, and form a virtuous cycle of "learning by doing and learning by doing".

4.2 Relying on digital resources, building a new form of teaching material system of analog production and education integration

The financial management textbooks in application-oriented universities should use digital technology to build a textbook system that simulates the real working environment. The system includes basic resources such as courseware and cases, as well as extended resources such as micro lecture and policy and regulation update. Specifically, it is necessary to establish a real case library of enterprises, present cases in the form of multimedia, and help students understand the financial management process; Develop an online training platform to enable students to conduct training operations such as financial statement analysis and improve their practical ability; Invite enterprise experts to record lecture videos, share industry trends and experiences, and expand students' horizons

4.3 Integrating Ideological and political education into teaching materials to improve students' professional ethics

Under the background of the integration of production and education, the construction of financial management teaching materials should adhere to morality education, combine professional knowledge with ideological education, and improve students' professional ethics. "Professional ethics column" can be set up to introduce professional ethics and guide students to think about ethical issues with cases. Integrate traditional Chinese cultural elements, such as ancient financial management ideas, and cultivate students' feelings of home and country and cultural confidence. We can also analyze the ideological and political elements, such as social responsibility, integrity management, etc., in combination with the hot cases of current events.

4.4 Reorganize the compilation team and improve the quality of teaching materials

Financial management is a professional core course, and teaching materials are the media for the transfer of professional knowledge. The quality of teaching materials is determined by the compilers. Therefore, the teaching material team should be composed of full-time teachers of financial management, full-time teachers of Ideological and political education and enterprise financial management personnel. Full time teachers, ideological and political teachers and enterprise executives are responsible for the overall supervision and control of the textbooks; Full time teachers should have a solid foundation and rich experience in writing theoretical knowledge and exercises; Ideological and political teachers dig deep into Ideological and political elements and connect the whole book to improve students' Ideological and political quality; The financial management personnel of enterprises intersperse business processes and write cases to make the teaching materials fit the actual business processes. Only when team members pool their wisdom and give full play to their respective advantages can they compile textbooks with a high degree of integration of production and education and profound ideological education.

5 Future outlook

With the development of social economy, the gap of Applied Talents in financial management will also expand, and the demand for production and education integrated textbooks in Colleges and universities is bound to increase day by day. At present, the financial management textbooks of Application-oriented Universities in China can not match the new policy of integration of production and education, and there is still room for improvement. However, if certain measures can be taken to form an excellent textbook compilation team, integrate the integration of Ideological and political education and production and education into the teaching content, and enrich the resources matching the curriculum, a batch of excellent textbooks matching the policy and talent cultivation will be produced.

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