

Thinking and innovation of curriculum reform of Financial Statements in the era of digital intelligence

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ABSTRACT

In the context of the era of digital intelligence, the traditional "Financial Statement Analysis" course is faced with many challenges and opportunities. By analyzing the current financial education environment and future needs, this study puts forward the reform thinking and innovation strategies for the course of Financial Statements Analysis. First, the course content integrates more information technology tools, such as big data analysis and cloud computing, to enhance students data processing capabilities and practical application capabilities. Secondly, flipped classroom and case teaching methods are adopted to improve the teaching interactivity and practicality. Finally, the course evaluation mechanism should introduce continuous evaluation and peer review. The results show that these reforms can significantly improve students analytical skills and critical thinking skills, and provide an effective way to develop talents in the financial field.

KEYWORDS

digital era; financial statement analysis; curriculum reform; teaching innovation; information technology tools

With the rapid development of information technology today, our financial statement analysis course also needs to be updated. In order to make students learn better in this digital age, we have made some changes and innovations. We started to use high-tech tools like big data analytics and cloud computing to enrich the course and help students better process data and use it in practice. We also changed the way we attend classes, such as through flipped classroom and case teaching, where students learn through practice, which can improve their interactive and practical skills. We also improved the way we score students, introducing continuous evaluation and mutual evaluation between students, which can encourage students to continue learning and improve themselves. Through these changes, we hope to help students to better learn financial statement analysis, so that they can have stronger analytical skills and critical thinking skills.

1 Challenges and opportunities of financial statement analysis in the era of digital intelligence

1.1 Challenges of financial education in the background of digital intelligence

In the tide of the era of digital intelligence, financial education, especially the course of "Financial Statements Analysis", faces significant challenges [1]. Traditional financial statement analysis methods mainly rely on manual calculation and simple software tool [2]. With the explosive growth of data volume, the traditional methods have been unable to meet the requirements of speed and accuracy of modern financial analysis. New technologies and tools, such as big data and artificial

intelligence, require students to acquire new skills, not only financial knowledge, but also data processing and analysis skills. However, existing courses often lack comprehensive coverage of these new technologies, limiting students ability to apply them in practice.

Financial statement analysis requires interdisciplinary integration ability. With the diversification of enterprise business models, financial statement analysis is no longer just the analysis of numbers, it needs to integrate more industry background and technical knowledge. Traditionally, the course pays too much attention to theoretical teaching and lacks practical experience, which cannot effectively cultivate students integration and application ability, which makes it difficult for graduates to quickly adapt to the complex needs of the industry.

In terms of teaching methods, the traditional teaching methods are difficult to stimulate the students active learning and critical thinking ability. The teacher-led classroom model lacks interactivity and sense of participation, and cannot meet the needs of modern students for personalized learning. This leads to limited problem solving ability in real situations. Most of the curriculum evaluation criteria focus too much on the results of the final exam to reflect the overall development of students in the learning process. These contents ultimately aggravate the current financial education and the development of the industry.

1.2 Opportunities brought about by technological progress

In the era of digital intelligence, technological progress has brought many opportunities for the financial statement analysis course. The rapid development of big data technology has improved the ability to extract valuable information from massive data, making the analysis process more accurate and efficient. Students can use data mining and analysis tools to gain a deeper understanding of corporate finances and market trends. Cloud computing provides flexible computing resources, making real-time data processing and analysis possible, breaking the limitations of time and space of traditional financial statement analysis.

The use of artificial intelligence is also beginning to show its potential in finance. Through machine learning algorithms, automated data processing and pattern recognition can assist in identifying potential problems and optimization opportunities in financial activities. The wide application of these technical tools not only enriches the curriculum content, but also helps students to master the most cutting-edge analytical skills and improve their professional competitiveness.

Technological advances make the financial statement analysis course more closely integrated with actual industry needs, and students can simulate analysis tasks in a real business environment during the learning process, laying a solid foundation for future career development. In this environment, it is possible to cultivate comprehensive talents with both technical ability and financial thinking, which is of great significance for promoting the modern transformation of financial education.

1.3 New requirements for course content and teaching methods

With the advent of the era of digital intelligence, the content and teaching methods of financial statement analysis course are facing new requirements. The course content needs to fully cover the application of modern information technology, especially the real-time data processing and intelligent analysis functions embodied in big data and cloud computing, and these technical skills have become an essential component. The course should focus on improving students comprehensive analytical ability, promote the close combination of theoretical knowledge and practical operation, and ensure that students can apply information technology to specific financial

cases. In terms of teaching methods, it is urgent to highlight the interactivity and practicality, and strengthen students independent learning and problem-solving ability through project-driven and team cooperation. Curriculum reform must emphasize the speed of adapting to industry changes to cultivate all-rounded talent [3] who can meet complex financial challenges.

2 Specific strategies for the curriculum reform of Financial Statement Analysis

2.1 Integrate the information technology tools into the course content

In the era of digital intelligence, the integration of information technology tools has become the key [4] in the curriculum reform of "Financial Statement Analysis". The application of big data analysis technology to the course content enables students to process complex data sets and improve their data interpretation and decision-making skills. The introduction of cloud computing technology provides students with convenient computing resources and collaboration platform, and promotes real-time data analysis and sharing. The application of these technologies makes the course content more compatible with the needs of the industry and improves the competitiveness of students in practical financial work. Through the effective integration of information technology tools, the curriculum reform can better match the technological innovation direction of modern financial analysis.

2.1.1 Application of Big Data analysis in financial statement Analysis

The application of big data analysis in financial statement analysis can improve the visualization and insight of financial information. Through the large-scale data processing technology, we can capture the trends and anomalies hidden in the financial data, and support enterprises to conduct more accurate decision analysis. Students learn the application of big data analysis tools in the financial field, which can deepen the understanding of data-driven financial decisions and ability cultivation.

2.1.2 Introduction of cloud computing technology

The introduction of cloud computing technology enhances the dynamic data processing ability of the course, enables students to analyze financial data in real time, and improves their ability to adapt to and practice to the complex financial environment.

2.2 Innovate teaching methods and practices

Using the flipped classroom model, students teach themselves basic knowledge through online resources before class, and class time is spent on discussion and in-depth analysis to improve engagement and understanding. The case teaching method, through the analysis of real financial cases, enhances students practical operation ability and cultivates their ability to deal with practical problems. This interactive learning mode promotes the further development of students critical thinking ability. In this process, teachers play the role of guide and stimulate students to explore and learn actively.

2.2.1 Implementation of the flipped classroom

The implementation of flipped classroom In the course of "Financial Statement Analysis", the innovative transformation of course teaching is realized by redistributing the traditional knowledge

transmission and classroom interaction. Students study by themselves through online resources, including video explanations, reading materials and online quiz [5]. This approach not only improves the autonomy of learning, but also allows class time for deeper discussion and problem solving. In class, teachers focus more on guiding students to conduct case analysis and group discussion, and encourage students to ask questions for discussion. This interactive model deepens students understanding of financial statement analysis techniques, and develops cooperation and communication skills. In the teaching process of flipped classroom, students are guided to combine theory with practice, so that they can learn in the situation closer to the actual working environment, so as to improve the overall learning effect and application ability.

2.2.2 Application of case teaching methods

The application of case teaching method in the course of analysis of Financial Statements aims to improve students practical application ability and critical thinking. Through the introduction of real cases, students can be more directly exposed to complex financial situations to exercise their analytical and judgment skills. This method emphasizes the combination of theory and practice, and students can better understand the composition and influencing factors of financial statements in the process of solving practical problems. Teachers focus on diversity and industry relevance in case selection, ensuring that students are exposed to different types of financial challenges. Through group discussions and reports, students can not only share and exchange different analytical ideas, but also develop teamwork and communication skills. In the evaluation process, we pay attention to the students problem-solving process and logical reasoning ability, rather than just drawing the correct conclusions. This teaching model makes students more able to deal with various complex problems in future financial work, laying a solid foundation for their career development.

2.3 Reform of the curriculum evaluation mechanism

The reform of curriculum evaluation mechanism focuses on the introduction of continuous evaluation mechanism and peer review model to improve the learning effect of students. The continuous evaluation mechanism ensures that students will receive constant feedback and improvement throughout their learning process through regular quizzes, classroom participation, and project assignments. The peer review model promotes the in-depth interaction and collaborative learning among students through group mutual evaluation and collective discussion, so as to effectively enhance the academic questioning ability and teamwork spirit. These measures not only enhance the fairness and objectivity of the evaluation, but also promote the improvement of students independent learning ability.

2.3.1 Introduce a continuous evaluation mechanism

The continuous evaluation mechanism aims to assess students learning progress in stages and emphasize the process evaluation. The mechanism includes periodic assignments, quizzes, and project reports, which provides real-time feedback to help students timely adjust their learning strategies and improve their course understanding depth and application ability.

2.3.2 Implement the peer review mode

In the process of implementing the peer review model, the course evaluation mechanism has been further deepened and expanded. This model aims to provide a more comprehensive and fair evaluation of students learning outcomes by introducing multiple perspectives. Peer review not

only improves the objectivity of the assessment, but also encourages students to examine their own learning from different perspectives and enhance their self-reflection ability. In the concrete implementation, students are grouped and allowed to review homework and project presentation, so as to cultivate teamwork and communication skills. The diversified design of the review criteria ensures the comprehensiveness of the assessment, covering many aspects, including analytical ability, theoretical application and innovative thinking. The process of giving students feedback is also an opportunity to learn from each other and helps to form a positive learning atmosphere. The application of this model is important for enhancing student engagement and responsibility, and provides valuable practical experience for future financial education evaluation methods.

3 Reform achievements and practical significance

3.1 Improvement of students ability by reform

The reform has achieved remarkable results in improving students ability. The enhancement of analytical skills is reflected in students ability to use big data analysis tools more skillfully and improve their ability to interpret and make financial data. The improvement of critical thinking ability gives students the ability of independent thinking and problem solving in complex situations through the practical application of case teaching. These changes lay a solid foundation for students to adapt to the changing needs of the financial field in the future, and effectively enhance their ability to cope with emerging financial challenges.

3.1.1 The enhancement of analytical skills

Through the curriculum reform, students analytical skills in financial statement analysis are significantly enhanced. The integration of information technology tools enables students to skillfully use big data and cloud computing for data processing and analysis. Innovation in practical teaching methods, especially case teaching and flipped classroom, improves students problem-solving skills in real situations and deepens their understanding of financial data. This improvement of skills helps students to make accurate judgments in a complex financial environment.

3.1.2 The improvement of critical thinking ability

By introducing real-time case analysis and dynamic discussion, the curriculum reform encourages students to think deeply about the logic behind the financial statements and improves their critical thinking ability in identifying and solving complex financial problems.

3.2 Impact on the cultivation of financial talents

The reform of this course significantly affects the training of financial talents. The integration of the course content and technical tools enables students to better adapt to the changing needs of the industry, especially in the big data and cloud computing environment, and to calmly deal with complex financial situations. The teaching method innovation improves the students critical thinking and practical ability, and cultivates the future financial talents with a strategic perspective, so as to have more competitive advantages and development potential in the workplace.

3.3 Implications for financial education reform

In the era of digital intelligence, the importance of financial education reform is becoming more

and more obvious, especially in the face of technological changes and global competition. The following are some inspirations for the reform of financial education, which comes from the innovative practice of "Financial Statement Analysis" course, aiming to promote the comprehensive development of financial education in the future.

Financial education must be closely combined with the development trend of modern information technology. The curriculum reform emphasizes the integration of information technology tools, such as big data analysis and cloud computing, which not only enriches the teaching content, but also expands students vision and makes it more adapt to the complex technological environment. This shift requires educators to think forward, keenly capture the frontiers of technology, and properly integrate them into the curriculum.

The innovation of teaching methods plays a key role in improving the teaching effect. The reform practice shows that the application of highly interactive methods such as flipped classroom and case teaching to the curriculum can effectively improve students participation and learning initiative. This reminds educational reformers to consider not only the teaching of knowledge points, but also to cultivate students practical ability and critical thinking, so as to improve their ability to solve problems in real situations.

The reform of the curriculum evaluation mechanism is also an area that the financial education needs to pay more attention to. Traditional assessment methods usually emphasize outcomes while ignoring the formative assessment and feedback mechanisms in the learning process. The introduction of continuous evaluation and peer review can not only provide more comprehensive feedback on students learning performance, but also stimulate students critical thinking ability and self-reflection ability through interaction and communication. This innovation inspires educators to re-examine the evaluation criteria and build a diversified evaluation system to better support learning and development.

The reform practice puts forward new requirements for the financial talent training, and also points out the direction. In the background of digital intelligence, the financial industrys demand for talents is no longer limited to traditional financial knowledge, but pays more attention to the cultivation of comprehensive quality and innovation ability. Curriculum design should focus on guiding students to develop a keen career sensitivity and the ability to adapt to changes, so as to lay a solid foundation for their success in the future workplace.

Continuous exploration and research and development of new educational technologies and models is also an important topic for future financial education. As the technology continues to iterate, educators need to be open enough to try new tools and methods to turn them into teaching resources in a timely manner. This spirit of continuous innovation is the guarantee to promote the education reform to a deep level and realize the goal of talent training.

In general, the reform of financial education puts forward a systematic direction of thinking, which not only involves the application and expansion of technical tools, but also covers the adjustment of teaching methods, evaluation mechanism and talent training objectives. The successful experience of the reform provides a reference for other financial courses, enabling educators to better respond to the challenges and opportunities of the development of The Times, and cultivate financial professionals with a global vision and innovative ability.

4 Conclusion

Based on the development trend of the era of digital intelligence, this study focuses on the challenges and opportunities existing in the analysis of "Financial Statements", and puts forward and implements a series of teaching reforms and innovative strategies. By integrating information

technology means, such as big data and cloud computing, optimizing the course content, aiming to enhance the students data processing and practical operation ability; at the same time, the flipped classroom and case teaching methods are adopted to effectively improve the interactivity and practicality of teaching, thus innovating the course evaluation mechanism, and introducing continuous evaluation and peer review mode to promote the comprehensive development of students. It is found that the above reform strategies have a significant effect on improving students financial analysis skills and critical thinking. However, there is still room for improvement in the curriculum reform, such as how to further optimize the teaching content and methods in the digital environment, how to more effectively combine students personalized learning needs and other issues need to be explored. Future research can focus on through more in-depth experiment and tracking research, explore the influence of different teaching strategies for different background students, and on the basis of further reform the financial statement analysis course, to meet the needs of the development of financial education, cultivate more to adapt to the digital economy era of high quality financial professionals.

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