

The Design of Blended Teaching System on Financial Analysis from the Perspective of Curriculum Ideology and Politics



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Abstract: In order to fulfill the fundamental task of cultivating morality and educating people, this paper designs a blended teaching system that integrates curriculum ideology and politics into the teaching of Financial Analysis, and explores the teaching objectives, teaching contents and methods, assessment methods and time allocation. This design strives to cultivate students' good ideological and moral qualities while improving their theoretical learning ability. The core teaching goal of moral-oriented and ability-oriented is implemented and detailed in the whole teaching process. The design of this blended education system enables the moral education to play a full role in the professional courses, and improves the quality of financial talents training comprehensively .

Key words: curriculum ideology and politics; financial analysis; teaching system

As a comprehensive educational concept, curriculum ideology and politics refers to the integration of the ideological and political elements contained in the course into the teaching process. The aim is to combine imparting knowledge with guiding values, so as to achieve the purpose of improving students' ideological and moral level. Financial Analysis is the core course of Accounting and Finance majors, which usually only emphasizes the study of theoretical knowledge and cannot help students improve their professional ability to meet social needs. In the teaching process, the guidance of students' professional ethics is usually ignored, so it is impossible to guide students to form a healthy career view, resulting in improper behaviors such as whitewashing statements, manipulating profits, and evading taxes, which bring losses to enterprises and even the country.

Therefore, The design of blended teaching system on Financial Analysis should take moral education as the fundamental goal, and integrate

ideological and political education in teaching to improve students' ideological level (Yao, 2023). Secondly, the teaching design should take the market demand as the starting point of education and cultivate the students' ability to adapt to the society. At the same time, the design should be based on knowledge application. Overall, it connects the course content with professional requirements, theoretical teaching and enterprise management ability.

The core teaching objectives of moral-oriented and ability-oriented should be implemented and detailed in the whole teaching process, so as to improve the quality of financial talents cultivated. The following article will elaborate the blended teaching system design of Financial Analysis from five aspects: teaching objectives, curriculum management, teaching process design, assessment form and teaching sessions allocation.

1. Teaching objectives

The ability objectives and ideological and

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political objectives are added to the traditional knowledge objectives, the specific content is as follows:

1.1 Knowledge objectives

(1) Basic financial analysis

Conduct fundamental analysis of the financial statements of enterprises, including project quality analysis based on specific projects and comprehensive analysis based on financial indicators.

(2) Business decision analysis

KPI performance analysis, which aims to find the problems existing in the operation and propose solutions.

1.2 Ability objectives

(1) Ability of teamwork

Students work together in groups to complete the specific company case studies. Team members collect materials, analyze data, discuss problems, write reports, and make slides by divide and conquer, with the purpose of strengthening the team spirit.

(2) Ability of presentation and expression

Students improve their presentation and expression ability through class discussion, group analysis discussion and interactive defense.

(3) Ability of information collection

Students can collect company information materials through various channels (such as financial portals, field investigations, databases, statistical yearbooks, etc.), including company financial statements, internal control reports, audit reports, investment and financing plans, and industry information (such as industry key indicators, industry investment trends, industry risk disclosure, future development trends, etc.). The aim is to develop students' information collection skills.

(4) Ability of using financial analysis tools

Students can use XMIND, EXCEL, WORD, PPT, POWERBI and other tools to reflect the analysis results in multiple dimensions.

1.3 Ideological and political objectives

(1) Inspire students' passion for loving the motherland and contributing to society, and strengthen students' belief in constantly striving to realize the Chinese Dream of the great rejuvenation of the Chinese nation.

(2) Cultivate students' professional ethics of

dedication, honesty and trustworthiness, integrity and self-discipline, objectivity and justice, adherence to standards, participation in management, and strengthening service.

2. Curriculum management

2.1 Class management

(1) Students voluntarily form several study groups with 4-5 students in each group. Each group has a leader who is responsible for teamwork.

(2) Each group selects one person, and the students selected from the whole class form two assignment evaluation teams. They work with the teacher to evaluate teamwork submitted by students.

(3) Choose a student as a teaching assistant. Responsible for the coordination and communication among the teachers, the review team and the students, and timely report the students' learning situation and problems to the teachers.

2.2 Design of Chaoxing Mooc platform

In this part, the Chaoxing Mooc platform mainly designed into four modules: theoretical knowledge area, assignment area, discussion area and test area.

(1) Theoretical knowledge area

Teachers will upload micro-videos of knowledge points of each theoretical chapter, course handouts and slides, as well as related materials in advance.

(2) Assignment area

The working process of this area is that the teacher issues the assignment first, then the group submits the assignment, at last the teacher and the students' evaluation teams score assignments according to the evaluation criteria. Teachers can write down the comments to help students understand the completion of the assignment better.

(3) Test area

After completing the self-study of each chapter, students will test the knowledge on the platform. Students who pass the test may proceed to the next stage of study. Tests verify learning effects and prevent students playing videos without actually learning.

(4) Discussion forum

① Teachers initiate thematic discussion posts according to teaching needs. ② Students can post in

this area to discuss problems encountered in the learning process and in the process of completing teamwork.

2.3 Course learning requirements

(1) Students are required to join the class QQ group in time to receive learning tasks and homework information released by teachers and teaching assistants.

(2) All people are prohibited from malicious posts (repetitive, meaningless, negative, inappropriate posts) on the discussion board.

(3) Students are required to attend class on time, not to be late without reason, not to leave early, and not to be absent from class. If you need to ask for leave, please inform the teacher in advance by text message and submit a note signed by the counselor.

(4) Students are required to take the initiative to participate in class activities, ask questions, and give their own unique views; Be able to think deeply about the views of others and develop your own critical opinions.

3. Teaching process design

The teaching process is designed to incorporate online learning, teamwork and presentation in classroom on the basis of traditional offline teaching

(Sun & Zheng, 2020).

The content of online learning consists of three parts: ① Students learn videos and materials posted by teachers on the Chaoxing Mooc platform for the theoretical knowledge; ② Students discuss difficult problems in the discussion board area. ③ Take an online test. The content of offline learning includes teacher's explanation of important and difficult knowledge, group presentation, thematic debate and discussion.

The assignment is completed in a group, which is different from the traditional mode of completing assignment by individual (Yang, 2020). The whole teaching process is completed by learning groups, and each group leader is responsible for the assignment of the whole group.

Presentations in class are conducted in study groups. The course makes full use of information technology, and carries out teaching methods such as self-study, case analysis, discussion and classroom demonstration. Integrating ideological and political elements into diverse teaching processes can make ideological and political education vivid, fully mobilize students' initiative and enthusiasm in class, and improve the quality of classroom teaching. See **Table 1** for details.

Table 1. Teaching process design

Teaching process		Ideological and political content		Teaching methods
		Point of Penetration	Detailed cultivating objectives	
Online-learning	Theoretical knowledge; Analytical tools; Basic skills of writing.	Students learn videos and materials uploaded by the platform through self-study; Discuss the problems encountered in learning in the platform discussion area (Yang, 2022).	Train students to have the spirit of hard work, have the awareness of constantly improving accounting professional skills, and have self-discipline. To train students to master scientific learning methods.	Self-study; Discussion; Teacher answering questions.
Offline-learning	Overview of financial statement analysis	The records of financial statements in Zhou Li of the Western Zhou Dynasty; The development process of financial statement analysis under the condition of socialist market economy. (Zhang & Qian, 2019) Basic methods of financial statement analysis.	1. Inspire students' national pride and patriotic enthusiasm, and firmly strive for the realization of the Chinese Dream of the great rejuvenation of the Chinese nation. 2. Instruct students to use analytical methods to analyze specific problems objectively.	Introduction of relevant materials; Case studies ; Discussion.
	Income statement analysis	Explain the basic means of enterprise profit fraud, analyze the case of Kangde new profit fraud.	Educate students to be honest in life and work, keep honesty, do practical things, and not to fraud; Be consistent with work principles, resist temptation, and keep secrets; Modesty and prudence, reputation first.	Introduction of relevant materials; Case studies ; Discussion.

	Cash flow statement analysis	Analysis Kangmei pharmaceutical cash flow financial fraud case	Train students to have an objective and impartial attitude: maintain fairness and integrity in work, do not mix personal feelings, and do not be swayed by others' opinions (Di, 2021).	Introduction of relevant materials; Case studies ; Discussion.
	Balance sheet analysis	By analyzing the capital structure of enterprises, the positive value of enterprises owned by the whole people is extended. Through the analysis of capital projects, explain the cases of the cashier's embezzlement of company funds.	Guide students to learn patriotic feelings; Firm faith in the identification of the pace of China. In the future accounting work, students should strictly follow the accounting legal system, do not be greedy, do not occupy, to be a integrity person.	Introduction of relevant materials; Case studies ; Discussion.
	Business decision analysis	Analyze the completion of the main objectives of the enterprise, analyze the risks existing in the operation and put forward the corresponding solutions.	Educate students to have a sense of risk; Risk is objective, financial workers should actively identify, evaluate and cope with the risk; Students should be taught to have a strong sense of service for business, positively participate in business management activities, and provide valuable suggestions for the formulation and modification of business decision-making.	Introduction of relevant materials; Case studies ; Discussion.
Teamwork		The students in the group completed three group assignments through divide and conquer.	Students can objectively analyze the business situation of the object, without resorting to fraud, and learn to provide real and reliable information for the users of the report; Actively contribute to the teamwork; Cultivate the quality of mutual trust, caring for the overall situation and being brave to take responsibility.	Finish the assignment together after class
Presentations		Presented the group analysis report, answered students' questions, and received defense and comments.	Students should trust each other, consider the overall situation and have the courage to take responsibility. Students should answer their classmates' questions patiently without being arrogant or impetuous.	Comment and discussion

When evaluating teamwork, class presentation and final report analysis, teachers should evaluate from three dimensions: knowledge, ability and

ideology and politics (Hou, 2020). Take the course presentation session as an example to explain how to score, as shown in Table 2.

Table 2. Grading basis for class presentation

Dimension	No.	Assessment content	Requirements	Score
Knowledge	1	Content integrity	Whether the content required for analysis is fully covered	20
	2	The rigor of the conclusion	Whether the conclusion obtained through the analysis has sufficient theory, whether the data support is strong, and whether the logic is clear	20
Ability	3	The quality of the content of the slides	Whether the chart making and text layout in the slides be intuitive and beautiful	10
	4	Time management ability	Whether the team's results are presented clearly and completely within a limited time	5
	5	Language expression ability	Whether the knowledge point is explained fluently in plain and easy to understand language	5
	6	Teamwork ability	Whether panelists collaborate and complement each other during presentations and Q&A sessions; Whether there is significant freeloader behavior	10
Ideology and politics	7	Love the country	Whether the content of the report and the language of the explanation are positive, and whether there is no inappropriate language	10
	8	Honest and trustworthy	Whether each group completes the assignment without plagiarism	10
	9	Spiritual and appearance	Whether the student has a loud voice, neat dress and sincere attitude during the presentation.	10
Total				100

4. Assessment form

This course focuses on the cultivation of ability, and the traditional examination paper does not have a strong advantage in testing the students' ability. Therefore, the assessment form of this course abandons the traditional end-of-book examination, inspects students from eight aspects, and uses the

form of submitting the final comprehensive analysis report to replace the final examination paper, and designs an evaluation system with knowledge, ability and ideological and political evaluation as the main content. Specific assessment forms are shown in **Table 3**.

Total number of teaching sessions	Teaching sessions allocation			Number of teaching sessions per week
	Teaching	Discussion	Presentation	
48	16	8	24	3

Table 3. Compositions of final grade

5. Time allocation

In order to improve students' comprehensive ability and integrate ideological and political education into the teaching process, the course shortens the teaching time in class, and basically completes the learning of theoretical knowledge online. The teaching focus of the course is mainly on

financial analysis and explaining important and difficult knowledge points. The course will spend more time on presentation, and improve students' problem-solving ability by evaluating students' knowledge application level in the presentation. The specific class hours are shown in **Table 4**.

No.	Content	Proportion	Assessment standard
1	Ideology and morality	5%	Love the motherland, self-esteem and self-confidence
2	Course video completion degree	8%	The platform automatically calculates and scores the completion progress
3	Participate in a discussion	3%	Participants in the discussion get 0.1 points once, and the platform will automatically score
4	Platform test	5%	The platform will automatically score
5	Teamwork	24%	There are three assignments of 8 points each graded according to the criteria by teachers and students.
6	Classroom presentation	18%	There are three assignments of eight points each, which are graded according to the criteria jointly by the teacher and the students' assignment evaluation teams.
7	Interactive performance	7%	Being late once will be deducted 5 points, and being late twice will be considered as truancy. 10 points will be deducted for one truancy, and the final score of this course will be 0 points for two truancy; Answer questions once to earn 1 point.
8	Final comprehensive analysis report	30%	Grades are given by teachers according to the final performance evaluation standards
Total		100%	

Table 4. Time allocation

The course Financial Analysis is highly practical, which is a challenge to teachers themselves. First, teachers should constantly improve their various abilities, such as the ability to read statements. Also teachers should use holidays to exchange and learn in companies and accounting firms to improve their practical level. Teachers should learn the latest data processing methods and update their knowledge system.

The key point of curriculum ideological and political construction are teachers. Teachers of accounting major should continuously improve their ability of curriculum ideological and political construction in addition to having rich theoretical knowledge and practical experience (Ge et al., 2022). Specifically speaking, teachers should constantly strengthen the study of ideological and political theories, timely grasp of current affairs and the party

and government policies, so as to be good at discovering the ideological and political entry points in the curriculum, and closely combine the professional and ideological and political. Secondly, through continuous learning and reflection, strict self-restraint, regulate professional behavior, and improve self-cultivation. Teacher ethics is the soul of a teacher. A teacher's moral performance can affect a student's life. In work and life, behave in a civilized manner, decent style, elegant conversation, carry forward the truth, goodness and beauty, and transfer positive energy; Honesty and self-discipline, do not ask for money and property from students and parents, and refuse all forms of outside bribery; Adhere to the principle of objectivity and fairness in student examinations, postgraduate education, employment and other activities, and do not resort to fraud; Keep exploring academically without plagiarizing others' work. Through words and deeds to set a good example for students, to bring a positive impact on students. Finally, teachers of specialized courses can set up accounting teaching and research department teachers can set up ideological and political teaching team, through competitions, training, exchange of experience and discussion to improve the level of ideological and political teaching.

Through the construction of a blended teaching system that integrates the ideological and political elements into the curriculum, the ideological and political elements such as patriotic education, innovative ideas, professional ethics, and the courage to take responsibility are integrated into the teaching activities of Financial Analysis course. This design gives full play to the role of professional courses as the main battlefield, so that teaching and education, intellectual education and moral education are fully combined. The key to play a role in the teaching system lies in teachers, so the majority of teachers should constantly improve their political literacy and take training high-quality financial talents with political qualification and outstanding ability as their professional goal.

Conflict of Interest

The author declares that she has no conflicts of interest to this work.

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